BOOK OF ABSTRACTS

International Research Conference on Economics and Business (IRCEB)

Theme: “Developing Competitiveness to Maintain Sustainability Economy in Digital Area”

Faculty of Economics and Business
Universitas Negeri Malang
Malang, October 22-23, 2019
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Educational scorecard Indicator for basic education institutions

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Abstract

This article aims to describe indicators that can be used to measure the performance of basic education institutions in Indonesia. Performance measurement with a multidimensional approach using an educational scorecard. Educational Scorecard is developed from the concept of measuring balanced scorecard performance, which has been widely implemented in private and government organizations, but has not been widely used in basic education institutions. Indicators are also developed from government regulations related to the management of primary schools. Customer aspects consist of six indicators, financial aspects consist of eleven indicators, internal business process aspects consist of eight indicators, and aspects of growth and learning consist of eight indicators.

Keywords: balanced scorecard, educational scorecard, performance, elementary school

Introduction

The quality of Indonesian education is still a problem [1], so basic education is very important to note, because it is the doorway to the future of the young generation [2]. Education, provides new skills for the community (Huffman, 2001), so that it can increase productivity and performance [3]. Education can make it easier for someone to earn income [4, 5]. Education not only provides an important intrinsic value (contributing directly to the quality and life expectancy) for the community [4]. In fact, economic theory implies a negative correlation between educational attainment and most types of crime (Lochner, 2020). Basic education in Indonesia takes the form of SD / MI and SMP / MTS refered to Article 17, Law No. 20 of 2003. Every compulsory citizen aged 7-15 years are required to attend basic education.

The measurement of performance at the school level is still not done. The measurement of educational performance is often carried out from an academic point of view and for the regional level, for example by using the level of Participative Coarse (APK) and Pure Participatory Numbers (APM). The following is a comparison of APK and APM data on Jambi City basic education with the Regency / City in Jambi Province:

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Based on the data presented in Table 1.1. The APK average of all Regencies / Cities in Jambi Province is at 100%. This is not a good performance, because it shows the potential for the possibility of a 7-year-old child entering the elementary school level. This is evident from the APM which has not reached 100%. APK and APM at the elementary school level in Jambi City are higher than other regions in Jambi Province, even though the SMP level is in the lowest position.

The education budget is also a mandatory priority both at national and regional levels. The amount of the budget channelled is one of the benchmarks of the government's alignments to the community and commitment to the quality of human resources (HR). The obligation to budget education funds at least 20% is mandated by the Act.

Jambi City has the highest commitment in allocating budget for education. Although the percentage in the last three years has decreased, the number of budgets is still far above the Regencies / Cities in Jambi Province. The average district / city education budget in Jambi Province in 2016 amounted to Rp.368,170,000,000 or 14.84%. The city of Jambi has budgeted education funds worth Rp.65,500,000,000, or 19.54% [6].

The amount of funds submitted by the government to be managed by schools is a large category. For operational activities, schools receive BOS funds that are managed with full autonomy. The amount received is Rp.1,000,000 / student / year. Funds allocated for elementary school level in 2017 reached Rp.114,170,708,362. In addition to BOS funds, the school also manages funds originating from a school-based income assistance, contributions from parents, government aid funds and funds from other organizations.

Schools today are not just education providers. Since the enactment of Law No. 20 of 2003 and the allocation of School Operational Assistance (BOS) funds in 2005, though it is also required to be able to manage funds effectively and efficiently. The BOS funds disbursed starting in 2005 were the main trigger for the implementation of School Based Management (SBM) in Indonesia [7]. An important feature of SBM in schools is budget decentralization at the school level [8]. Schools have broader financial management autonomy. Although it is relatively new for schools, schools must undergo all stages of budgeting in schools [9]. The principal becomes a manager responsible for managing school finances. Arar and Nasra
(2018) find that SBM directly and indirectly (through motivation) affects school effectiveness.

Academic achievement cannot be ignored. Fiblio, Giuliano, Ozek and Sapienza (2019) proved that parents are more likely to choose high-ranking schools and advocate for inclusion in gifted programs, controlling the level of student achievement. However, measuring school performance no longer can only be seen from academic aspects. The autonomy of the operating financial management that is given to schools, makes schools also have to be assessed for their performance from the financial aspect. Because, education is the largest item of public expenditure in countries around the world (Plank and Davis, 2020). This article aims to explain the aspects and indicators of school performance measurement with the concept of educational scorecard.

**Literature Review**
**Agency Issues in Government Organizations**
Agency problems that arise in the relationship between agents and principals in the company [10]. Agents are parties who carry out duties according to those mandated by the owners of capital. The agent is the management of the company. Principals are parties who provide trust, entrust capital to be run by agents.

The problem in the relationship between the two arises because of the information asymmetry between the two parties. Agents have more extensive information on company activities because they directly manage the company's operations. Because of opportunistic behavior, agents often use this information for their own or certain groups' interests. This attitude alone can harm the principal.

Halim and Abdullah (2006) explained about the existence of agency relations in government organizations, both at the local government level and the Regional Work Unit (SKPD)[11]. The relation among agencies in government organizations are broader in scope than private ones. Government organizations become agents in their relations with the community, the DPR or DPRD as representatives of higher societies and organizations. So, Public sector organizations are built on agency theory (Dewi, Azzam and Yusoff, 2019). The development of public sector organizations in Indonesia was also followed by increasing demands for public accountability.

Schools as one of the government organizations can also be seen as agents in this agency relationship. The school runs a mandate to manage educational activities and education funds from the principal. School principals are parents, school committees, education offices as organizations overshadowing the local government and regional government. In this agency relationship, it can be a problem if school management in this case is headed by the principal, being opportunistic as well as company management. One solution is the implementation of good school governance.

Government organizations such as schools are also required to carry out good governance. The application of good governance in educational organizations encourages transparency, accountability, independence, efficiency, and justice. Good governance will increase student satisfaction (Muhsin, et al, 2019). Schools must implement good governance as a consequence of implementing SBM. MBS provides management autonomy to schools from operational and financial contents [12]. In the implementation of SBM, a collaboration between the school and all stakeholders is needed to determine the programs and activities to be carried out by the school.
Sources and Use of School Funds
Since the adoption of SBM, which is legally stipulated in Law NO 20 of the Year 2003 concerning the national education system, there was a shift in roles and school assignments. Before the enactment of Law No. 20 of 2003, Law No. 2 of 1989 concerning the National Education System. Education funding is not specifically regulated in the old law. Undang-Undang no. 20 of 2003 regulates education funding, specifically in Chapter XIII, whose substance includes:
1. Education funding is a shared responsibility between the Government, Regional Government and the Community.
2. The source of educational funding is determined based on the principles of justice, adequacy and sustainability.
4. Allocation of education funds in addition to educators’ salary funds and official education fees of at least 20% of the APBN for the education sector and a minimum of 20% of the APBD. Allocation of funds from the government and regional government to educational units in the form of grants.

The consequences of implementing Law No.20 of 2003 makes schools not only as education providers. Schools have become organizations that are also given authority in financial management. The principal is not only planning the curriculum and education process, but also being the person in charge of financial management of the school. Therefore, schools must prepare financial plans, implement, report and account for financial management in their schools.

The four stages of school financial management consist of Planning, Implementation and Reporting as in Figure 2.1.

Performance Assessment and Educational Scorecard
Performance measurement of government agencies is a management tool to improve the quality of decision making and accountability in order to assess the success or failure of the implementation of activities (programs) in accordance with the goals and objectives
previously set. This was also carried out in order to realize the government's vision and mission [13]. Performance measurement is an evaluation of government agencies regarding activities or programs that have been implemented based on the benchmarks that have been made (minimum standards of public services).

Balaboniene and Giedrė (2015) states that The measurement of organizations in public sector is quite a problematic and very relevant issue [14]. The performance of public sector organizations is directly related to the supply of goods and services to meet the desires and needs of society. The performance of public organizations must be seen comprehensively in their success in meeting the needs of the community. Government Organizational Performance cannot only be measured in terms of finance, but also non-financial aspects are important. This is related to the task and function of government organizations to provide quality services to the public.

Kaplan and Norton (1992) introduce the concept of the Balanced Scorecard (BSC), which is a comprehensive measurement of performance measurement tools for companies [15]. Previously the company was only measured from financial aspects such as Return on Assets (ROA), Return on Investment (ROI), profit level or other financial measures. BSC adds three more perspectives, namely the aspect of internal business, a learning specification and the growth and aspects of customers. The Balanced Scorecard is a good framework for assessing Organizational performance (Pawan, Utami, Yunita, Hasan and Kahrudin, 2019). Tzai Fu (2019) investigated the management and performance of engineering educational system. He stated BSC more objective performance evaluation model.

Educational scorecard is a school performance assessment developed from BSC. The BSC for educational institutions has been developed by Aljardali, Kaderi and Tadjine (2012) which is also called Educational scorecard [16]. This model is used in Lebanon to measure the performance of PTNs. The development is used in high education institutions. In this study, researchers tried to use the scorecard for basic education institutions by making adjustments in accordance with government regulations that apply to schools.

**Research Method**
Descriptive qualitative research used in this study is a qualitative approach that provides flexibility and opportunity for researchers to be investigated [17]. Methods of data collection using interview methods, document review and observations in the field. The informants of this study were related officials at the Jambi City Education Office and the Principal. Researchers build educational scorecard indicators from various regulations relating to education standards for primary schools and related articles [16, 18].

The analysis of the data used in this research consists of four stages. The first phase, filtering the data. The research sets the indexicality of the data from interviews and observations. The second phase of establishment, the determination of reflexivity on indexical data (first phase). Reflexivity can be obtained from one or more indexicality. The third phase, the relationship between the themes. Researchers tend to present data by linking the themes of the data which is interconnected and the fourth phase, the conclusion. It is a process of reflexivity over the whole data [9].

**Results and Discussion**
Is the financial aspect important for measuring school performance?
Based on the results of interviews in the field, there are several types of funds that are sources of school finance, namely government assistance funds (government assistance funds), Special Allocation Funds, BOS Funds sourced from the APBN (central) and BOS Funds from APBD (regions) and original school revenues. Government aid funds were often called social assistance funds or Bansos. In the understanding of informants in the field, this government aid fund is only a change of name from previous social assistance.

Special allocation funds are channelled by the central government to accelerate the development of public facilities in the regions, especially those related to compulsory government affairs. Special allocation funds are allocated for education, health and other public facilities such as roads. Based on the results of observations and discussions in the field, primary schools are one of the recipients of special allocation funds in the education sector. This special allocation fund can only be used for physical development, such as rehabilitation of the living room and New Classroom. In addition to buildings, it can also be allocated for the procurement of books and teaching aids.

Other funds received by schools since 2005 are school operational assistance funds (BOS). BOS is one of the programs provided by the government to facilitate basic education services. The initial launch of BOS in July 2005 was part of a program to reallocate the policy of reducing fuel oil (BBM) subsidies. The presence of the BOS program is expected to reduce education costs borne by parents and free students from school fees in order to support the achievement of the nine-year compulsory education program (9 years' fair) [19].

As a result of discussions in the field, the school understood that the implications of receiving these funds were the necessity of conducting good and orderly financial administration of the funds received. The preparation of the School Work Plan and Budget (RKAS) until the preparation of the accountability report for the use of important funds is carried out. Management of the BOS Program uses School Based Management (SBM), meaning that the funds received by the school are intact and managed independently by the school by involving the teacher board and the committee as if. Schools must manage funds that they receive professionally, transparently and accountably [6]. This is aimed at empowering schools through autonomy, giving greater flexibility in managing school resources and encouraging the participation of school people and the community to improve the quality of education in schools.

The regional government has the obligation to allocate 20% of its budget for education. This is done to improve the quality and access of education in the regions, because the responsibility of education is not only in the hands of the central government. Some regions allocate budget for School Operational Assistance funds from APBD funds. Based on the results of interviews in the field, the Jambi City Government has allocated a budget to pay part of the honorarium for non-PNS teachers and employees. The allocation is through the Jambi City Education Office, not to schools.

The implementation of SBM by giving autonomy to schools actually expects the school to be able to raise funds originating from the school's original income. This principle is similar to regional autonomy, the delegation of financial authority is expected to increase regional financial independence. Likewise the school. Based on the results of discussions and interviews in the field and observations in the field, there are actually many potential sources of school income. Some of the original sources of school income have been developed, namely the school canteen. The school receives a number of funds from traders
who sell in the school canteen. However, some schools have not included this funding component as income that must be included as a source of school funding.

Some schools have tried to develop other sources of income, such as school cooperatives and sales of student creativity, and waste management in schools. Some informants in the field were of the view that only financial resources from the central and regional governments should be accounted for in the report. Whereas the results of the original school acquisition are only known by the school internal. Another interesting thing is that some school principals do not understand the original income of schools, they actually view that BOS funds from the state budget are the school's original income. This shows the low understanding of school finance.

Schools must use funds received efficiently and effectively to improve service and quality of education [20]. Management of funds from both the government and the community must be based on a spirit of accountability and transparency. Transparent funds management allows the public to know where the school funds are spent. Each school principal must submit a report in the financial field, especially regarding the receipt and expenditure of school finance to the school committee / parents of students, the community and the government. Thus, schools must be able to carry out financial management transparently. This will ensure public accountability, especially for users of education services [20].

One official at the Jambi City Education Office stated that the school could no longer ignore the financial and asset management obligations of the school. The performance of the principal is no longer only assessed from academic activities, but has also been evaluated from the budget and assets managed. This is a consequence of the full autonomy that the school receives in managing funds received by the school. Therefore, the financial aspect is important to be an indicator of school performance measurement.

**Educational Scorecard indicators that can be used to Measure School Performance**

The balanced scorecard is easily embedded into the education governance system and can be a basic assessment of the performance of each item (O'Kefee et al, 2020). Changing market conditions that are increasingly competitive lead to organizations that offer higher quality goods and services. Therefore, educational organizations must consider and evaluate internal and external processes (Burgos, Munoz and Sanchez, 2019).

Researchers build indicators based on several basic education standards and refer to the educational scorecard component developed by Aljardali et al., 2012 and Griggs et al., 2012.D standard standards, namely standard contents (Permendikbud No 22 of 2006); standard process (Permendikbud No. 41 of 2007); Graduate Competency Standards (Permendikbud No. 23 of 2006); standards of educators and education personnel (Permendik No. 12, 13 and No. 16 of 2007, Permendikbud No. 24, 25 and 26 of 2008); standard of facilities and infrastructure (permendikbud No. 24 of 2007); management standards (Permendikbud No. 19 of 2007), funding standards (Permendikbud No. 69 of 2009) and educational assessment standards (Permendknas No 20 of 2007).The researcher reviews the standards and follows, indicators are developed from the results of discussions with parents and related parties.

Four Perspectives on the Educational scorecard namely

1. The customer perspective, trying to see how customers, especially parents, assess the performance of educational services in schools. This aspect consists of six indicators. B some of the indicators used are school programs and activities as well as learning
methods in schools and the competencies of students. Competence is not only in terms of knowledge but also spiritually and socially obtained by children from school. Measurement of school performance from the perspective of the customer will create satisfaction as the main customer of the school (Gusnardi and Muda, 2019), so that their support for the school can be further increased.

2. Internal Business Perspective, see how schools provide services and development services, facilities and resources, facilities for students, teachers and staff. Conditions and cleanliness of infrastructure and facilities as well as services and responses to complaints from teacher and employee customers. This internal business perspective can be assessed by six indicators and eight employees and teachers. The internal operations perspective is also critical because it provides the necessary goals and measures to improve the quality and effectiveness of the education and services.

3. Innovation and learning perspectives, see how schools make creations and innovations in the learning process. Some things that can be used as indicators are innovation and curriculum change, the level of innovation carried out by teachers in staff learning, motivation and self-development and professional supporting academic activities followed by staff or teachers, as well as the performance evaluation and follow-up process. This aspect indicator consists of eight items. Schools must continuously be able to improve and create values for the students and community. Matherly and Saidi (2010) states schools must continuously be able to improve and create value for students and society.

4. Financial Perspective, see how the effectiveness and efficiency of school financial management. This can be seen from the quality of budget allocations, funding support for academic and extracurricular activities and policies in budget allocation. This aspect indicator is eleven items. Financial perspectives that can be used as guidance by stakeholders in improving governance and transparency ((Pawan, Utami, Yunita, Hasan and Kaharudin, 2019).

Comprehensive evaluation will provide an overview of organizational performance in real terms. The increased performance of educational organizations will have an impact on improving the quality of human resources. Education have an important role in improving individuals' life chances. (Blanden, 2020). In Indonesia, basic education is a shared responsibility of the government, the private sector and the community. Therefore the government has the responsibility to continue to develop various models of education. An educational model that follows the development of technology and community needs. The traditional education model has been unable to fit the ideas and characteristics of contemporary youth (Li, 2019). In addition to developing educational models, evaluations of educational performance must also continue to be developed, one of which is by using an educational scorecard. Hutington, Dick and Ryder (2018) states Educational Scorecard is the right way for academic organizations to communicate educational goals, involve teaching staff, and provide objective information to be used as a basis for strategic decisions.

Conclusions and recommendations
The school is currently required to carry out financial management of the funds obtained. The source of school income can come from government aid funds, special allocation funds, BOS APBN funds and local revenue. The school must be assessed for its performance from the financial aspect because of its financial management independence. Schools can be assessed in a comprehensive manner through an educational scorecard approach. The four perspectives used are the customer perspective, internal business perspective, innovation perspective and learning and financial perspective. The next researcher can conduct quantitative testing of four aspects along with educational scorecard indicators to measure school performance. The limitation of this study is that the research informants were only at
the elementary school level, so still has the opportunity to be developed at other levels of education. The results of this research are expected to have implications specifically for government policy in evaluating school performance. So that it can contribute to the development of Indonesian education in the future.

References

REFERENCES

This certificate is awarded to:

Sri Rahayu