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Accountability Practices in Performance-Based Education Planning: A Case Study of Sabilal Muhtadin Islamic High School, Banjarmasin

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Abstract: This study aims to analyze the implementation of performance-based educational planning accountability and its role in strengthening school governance at SMA Islam Sabilal Muhtadin Banjarmasin. This research employed a qualitative approach using a case study design. Data were collected through in-depth interviews, observations, and document analysis involving the school principal, teachers, school management team, and school committee members. Informants were selected purposively based on their direct involvement in school planning and evaluation processes, while data credibility was ensured through source and method triangulation. Data analysis was conducted through the stages of data reduction, data display, and conclusion drawing. The results showed that performance-based educational planning accountability in schools is implemented through four main mechanisms: strategic planning based on performance indicators, integration of program planning with school budgeting, data-driven monitoring and evaluation, and transparent reporting to stakeholders. This study highlights the importance of strengthening organizational capacity and promoting data-driven decision-making to enhance the effectiveness of accountability practices in school management.

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Introduction

Accountability in education management has been a key agenda in global public sector reform since the introduction of the New Public Management (NPM) paradigm. This paradigm encourages public institutions to adopt the principles of efficiency, transparency, effectiveness, and results orientation (Edward et al., 2024). Within this framework, schools are no longer positioned as administrative institutions that merely enforce regulations, but rather as public organizations that are required to demonstrate measurable performance to stakeholders. This transformation has given rise to the concept of performance-based accountability, which is a system of accountability based on performance indicators that systematically links planning, budgeting, program implementation, and achievement of results (Darnawati et al., 2025).

Conceptually, performance-based educational accountability has two main dimensions: internal and external. The internal dimension relates to strengthening school management through strategic planning and data-based monitoring, while the external dimension relates to transparency to the public and stakeholders (Hanushek & Raymond, 2005). In the global context, many countries have implemented standard-based school

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evaluation systems as instruments for improving education quality. Hanushek and Raymond (2005) show that standard-based accountability policies can improve student academic achievement when accompanied by consistent evaluation systems and clear policy consequences. These findings emphasize the importance of the relationship between performance indicators and quality control systems.

However, international literature also notes a number of criticisms of the performance-based approach. Figlio and Loeb (2011) argue that accountability systems that place too much emphasis on test scores have the potential to narrow the curriculum and encourage teaching to the test. In such situations, quantitative indicators can overlook qualitative dimensions of learning such as character development, creativity, and social values. Therefore, the effectiveness of performance-based accountability is highly dependent on the quality of indicator design and the balance between educational outputs and outcomes.

In addition to indicators, school leadership is an important variable in the implementation of accountability systems. Hallinger (2011), in his four-decade study, concluded that instructional leadership has a significant impact on improving learning quality through strengthening a data-based evaluation culture. Learning-oriented leadership is able to bridge macro policies with micro practices in the classroom (Azizah et al., 2024). In line with this, Leithwood and Sun (2012) emphasize the importance of transformational leadership that encourages collaboration and participation of school members in the decision-making process. Thus, performance-based accountability cannot be separated from the dynamics of leadership and organizational culture.

Within the framework of public governance, Phelps (2014) emphasizes the importance of data-driven decision making in education evaluation systems. Data-based decision making enables schools to identify strengths and weaknesses objectively, thereby making planning more responsive to real needs. However, implementing a data-based system requires adequate analytical capacity and digital infrastructure. Without such support, accountability risks becoming a mere administrative formality.

In Indonesia, the implementation of school-based management (SBM) since the era of education decentralization has given schools greater autonomy in managing planning and budgeting (Ridwan & Sumirat, 2021) This autonomy enables schools to formulate strategic programs, manage resources more effectively, and align educational activities with institutional goals through systematic planning and evaluation processes (Lailawati et al., 2025)." This autonomy also demands greater public accountability through the preparation of School Work Plans (RKS), Annual Work Plans (RKT), and School Activity and Budget Plans (RKAS). National regulations also emphasize the importance of school self-evaluation-based management and the principle of transparency (Permendikbudristek Number 47 of 2023).

However, a number of national studies show that the implementation of performance-based planning at the school level still faces various challenges. Satori and Komariah (2017) note that the managerial capacity of school principals and teachers in conducting data analysis is often limited. Many schools have not fully integrated learning evaluation results into strategic planning (Katuuk et al., 2025). Furthermore, good governance practices in schools are often still normative and not yet fully participatory (Matin et al., 2025). Transparency in reporting is not always accompanied by active community involvement in the formulation of school policies (Tahir et al., 2020).

These findings indicate a gap between the normative concept of accountability and its implementation in practice. The first gap lies in the integration of performance indicators and

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school budgeting. Although planning documents have been prepared, there is not necessarily a clear causal relationship between program targets and resource allocation. The second gap relates to data analysis capacity, which affects the quality of monitoring and evaluation. The third gap is the lack of institutionalization of an evidence-based culture in the school environment. The development of an evidence-based culture is essential for supporting adaptive educational management because it encourages schools to utilize data, innovation, and organizational learning in responding to changing educational demands (Khairatunnisa et al., 2025).

In the context of religious-based schools, the complexity of implementing accountability becomes increasingly interesting to study. Islamic schools are not only responsible for academic achievement, but also for character building and religious values. Thus, performance indicators cannot solely focus on exam results, but also on the affective and spiritual dimensions of students. However, national literature that specifically examines the integration of performance-based planning in Islamic schools is still relatively limited.

Although the literature on educational accountability is growing, research examining how performance-based planning accountability is implemented in Islamic high schools that simultaneously strive for academic excellence and religious character development remains limited. Sabilal Muhtadin Islamic High School in Banjarmasin provides a unique context for this study because the school operates within an Islamic educational framework while also adopting modern school management practices. The school has implemented strategic planning documents, including the School Work Plan (RKS), Annual Work Plan (RKT), and School Activity and Budget Plan (RKAS), which are aligned with performance indicators and accountability requirements. At the same time, the school is expected to achieve educational outcomes that go beyond academic achievement, encompassing religious values and student character development. This dual responsibility poses unique challenges in designing, implementing, and evaluating a performance-based accountability system, making this school a relevant and valuable case for in-depth study.

Therefore, this study aims to analyze the implementation of performance-based educational planning accountability at Sabilal Muhtadin Islamic High School in Banjarmasin and to examine its contribution to strengthening school governance. This study contributes to the body of knowledge in three ways. First, it provides empirical evidence on how performance-based planning, budgeting, monitoring, and evaluation are integrated at the school level. Second, it expands the discussion on educational accountability by exploring its implementation in the context of an Islamic high school, where academic and religious objectives must be balanced. Third, the study's findings offer practical insights for school leaders and policymakers in developing a more transparent, data-driven, and accountable educational management system that supports sustainable school improvement. Based on these considerations, Sabilal Muhtadin Islamic High School in Banjarmasin serves as an excellent example for understanding how performance-based educational planning accountability is implemented in managerial practices and how it supports the development of effective school governance within an Islamic educational setting.

Research Method

This study employs a qualitative approach with an intrinsic case study design to examine the implementation of performance-based educational planning accountability at Sabilal Muhtadin Islamic High School in Banjarmasin. The case study approach was chosen to gain an in-depth understanding of accountability practices within the specific context of an

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Islamic high school that integrates academic achievement and religious values into its educational management. This study was conducted at Sabilal Muhtadin Islamic High School in Banjarmasin, which was purposively selected because it has implemented strategic planning documents, including the School Work Plan (RKS), Annual Work Plan (RKT), and School Activity and Budget Plan (RKAS). These characteristics provide a relevant setting for examining the integration of planning, budgeting, and accountability practices at the school level. Research informants included the principal, vice principal, school treasurer, teachers, and school committee representatives. Informants were selected through purposive sampling based on their direct involvement in planning, budgeting, and program evaluation activities.

Table 1. Profile of Research Informants

Code	Position	Gender	Length of Service
R1	Principal	Male	4 years
R2	Vice Principal for Curriculum	Female	10 years
R3	School Treasurer	Female	4 years
R4	Teacher	Female	16 years
R5	Teacher	Male	10 years
R6	School Committee Representative	Female	5 years

Data were collected through in-depth interviews, observations, and analysis of school planning, budgeting, and evaluation documents. The data were analyzed using Miles and Huberman's interactive model, which includes data reduction, data presentation, and drawing conclusions. To ensure the reliability of the findings, data validity was established through source and method triangulation by comparing information obtained from various informants and data collection techniques. Member checking was also conducted to ensure the accuracy of the researchers' interpretations.

Results and Discussion

Implementation of Performance-Based Education Planning

The results of the study show that the implementation of performance-based educational planning accountability at Sabilal Muhtadin Islamic High School in Banjarmasin was carried out through a structured planning process based on an analysis of the educational organization's needs. This process is reflected in the preparation of school strategic planning documents such as the School Work Plan (RKS), Annual Work Plan (RKT), and School Activity and Budget Plan (RKAS). These three documents are prepared systematically as part of the school management cycle that integrates the planning process, program implementation, and evaluation of educational organization performance.

Based on interviews with the principal and school management team, the planning document preparation process began with an evaluation of the programs implemented in the previous year. The evaluation was conducted through coordination meetings involving school leaders, teachers, and school committee representatives. These forums discussed various program achievements, obstacles to implementation, and school development needs for the next planning period. This finding was supported by the statement of the principal:

"The preparation of the School Work Plan (RKS) and Annual Work Plan (RKT) always begins with an evaluation of the previous year's programs. We conduct coordination meetings involving school leaders, teachers, and the school committee to review program achievements, identify obstacles, and determine priorities for the following year." (R1)

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Similarly, the Vice Principal for Curriculum explained:

"The evaluation results and school self-evaluation data are used as the basis for determining program priorities and performance indicators. This process helps ensure that the planned programs address the actual needs of the school." (R2)

These statements indicate that the school has institutionalized a planning process that is grounded in evaluation and evidence-based decision making. The planning process, which began with program evaluation, showed that the school had implemented a performance-based planning approach, which is a planning approach based on program achievement analysis and organizational needs. This approach is in line with the concept of performance-based planning, which emphasizes that every organizational program must be formulated based on clear and measurable performance indicators so that its success can be evaluated objectively.

From a public management perspective, the performance-based planning approach is part of public sector management reform known as the New Public Management (NPM) paradigm. This paradigm emphasizes the importance of applying the principles of efficiency, effectiveness, and accountability in the management of public organizations. Hood (1991) explains that one of the main characteristics of the New Public Management approach is the use of performance indicators as the basis for organizational decision-making.

The findings show that most of the programs outlined in the school planning document have been equipped with specific and measurable performance indicators. For example, the student literacy improvement program has an indicator in the form of student participation rates in reading activities before learning begins. In addition, the teacher competency improvement program is also equipped with indicators in the form of the number of training activities attended by teachers and improvements in the quality of learning observed in academic supervision activities.

The existence of these performance indicators shows that the educational planning process in schools has led to results-based management practices. Such practices are consistent with the principles of strategic educational management, which emphasize the alignment of planning, implementation, and evaluation processes to ensure that school programs contribute effectively to the achievement of educational goals (Rahman et al., 2025). This approach emphasizes that the success of educational organizations is not only measured by the implementation of activities, but also by the results achieved through these activities. In addition, the results of the study also show that the school planning process has adopted a data-driven decision-making approach, which is decision-making based on empirical data analysis. In the planning process, schools use various data sources such as school self-evaluation (EDS) results, student learning outcomes, and previous program evaluation results as a basis for determining program priorities.

The use of data in the planning process is very important in improving the quality of education policy because it enables educational organizations to formulate programs that are more relevant to the real needs of schools. Phelps (2014) states that the use of data in educational decision-making can improve the effectiveness of school programs and assist educational leaders in formulating strategies for improving the quality of learning. However, the results of the study also show that the implementation of performance-based planning still faces several challenges, particularly related to some teachers' understanding of the concept of performance indicators in program planning. Several informants stated that the development of performance indicators still requires assistance so that the indicators formulated truly reflect program achievements objectively.

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These findings indicate that the success of performance-based planning implementation is not only determined by the existence of planning documents, but also by the capacity of human resources to understand and apply the concept of performance-based management. This is in line with the opinion of Satori and Komariah (2017), who state that the development of managerial capacity and organizational culture are important factors in the successful implementation of performance-based education management.

Integration of Program Planning with School Budgeting

One important aspect of performance-based education planning accountability is the link between program planning and the school budgeting system. The results of the study show that Sabilal Muhtadin Islamic High School in Banjarmasin has integrated program planning with budget allocation through the preparation of an RKAS (School Budget Plan) that refers to the RKT (School Work Plan) document. The integration between planning and budgeting was confirmed by the school treasurer, who stated:

"Every program included in the RKT must be accompanied by a budget allocation in the RKAS. Priority programs receive funding based on their performance targets and expected outcomes, so budgeting is not conducted independently from planning." (R3)

The principal also emphasized:

"Budget allocation is determined according to program priorities and performance indicators. Programs that directly contribute to learning quality, literacy, character development, and teacher competence receive greater attention in the budgeting process." (R1)

These findings demonstrate that budgeting practices in the school have adopted a performance-based budgeting approach in which financial resources are linked to program objectives and expected outcomes. In the RKAS preparation process, each program planned in the RKT document is accompanied by an estimated budget requirement that is adjusted to the school's program priorities. The budget preparation process is carried out participatively through discussions between the school management team, teachers, and the school treasurer to ensure that the budget allocation can support the achievement of program performance targets.

These findings indicate that the school budgeting system has led to performance-based budgeting practices, which is a budgeting approach that links the use of organizational resources to the achievement of desired outcomes. Robinson & Last (2010) explain that performance-based budgeting aims to improve the efficiency of budget use while strengthening the accountability of public organizations. In the context of education, the integration of program planning and budgeting plays an important role in ensuring that educational resources are used effectively to support improvements in learning quality. The results of the study show that priority school programs such as strengthening student literacy, character development, and improving teacher competence have clear budgetary support in the RKAS document. In line with the opinion of Andriani, et al (2024), every program designed by schools needs to be adjusted to the availability of funds so that its implementation can run optimally. In practice, schools first identify needs and determine program priorities, then allocate budgets through planning documents such as RKAS. This process also involves various funding sources, such as DIPA funds, BOS funds, and School Committee funds, which complement each other in supporting educational activities. With the alignment between program planning and budgeting, school financial management can be carried out in a more effective, efficient, transparent manner and is able to support the achievement of educational goals in schools.

For example, the morning literacy program implemented before learning activities began showed a realization rate of 98 percent of the set target. This program not only aims to improve students' reading skills but also to build a culture of literacy in the school environment. The success of this program shows that the integration of program planning and budget support can increase the effectiveness of program implementation in education. This finding is in line with research by Hanushek and Raymond (2005), which shows that a performance-based accountability system can improve the quality of education when accompanied by clear evaluation mechanisms and adequate resource support.

However, this study also found that some educational programs related to student character development are still difficult to measure quantitatively. This is because indicators related to affective aspects and moral values often cannot be measured objectively using numerical indicators. This condition shows that the education accountability system needs to combine quantitative and qualitative indicators in order to describe educational achievements more comprehensively. Figlio and Loeb (2011) emphasize that an education accountability system that places too much emphasis on quantitative indicators has the potential to neglect important dimensions of education such as character development and social values.

Monitoring and Evaluation of Education Programs

Monitoring and evaluation are important components in a performance-based education planning accountability system. The results of the study show that Sabilal Muhtadin Islamic High School in Banjarmasin conducts regular program monitoring activities through semester evaluation meetings, activity reports, and analysis of student learning outcomes. Based on interviews with the vice principal in charge of curriculum, the monitoring process is carried out by comparing the targets set in the planning documents with the actual implementation of the program in the field. The monitoring results are then discussed in evaluation meetings involving the principal, teachers, and the school management team.

The evaluation process showed that the school had implemented a performance-based management cycle that included the stages of planning, implementation, evaluation, and continuous program improvement. In educational management literature, this cycle is known as the continuous improvement cycle, which emphasizes the importance of systematic evaluation in improving the quality of educational organizations. In addition, the results of the study also show that the program evaluation process was carried out using various data sources, such as activity reports, academic supervision results, and student learning outcomes. This data was used as a basis for determining follow-up program improvements in the next planning period.

These findings are in line with the concept of data-based decision making in educational leadership, which emphasizes the importance of using data in organizational decision-making processes. Hallinger (2011) states that effective school leaders use data as a basis for formulating educational policies and improving the quality of learning in schools. However, this study also shows that program evaluation systems still focus more on administrative aspects than on in-depth analysis of the impact of programs on improving the quality of student learning. This condition indicates that strengthening results-based evaluation systems is still necessary so that the education accountability system can make a more significant contribution to improving the quality of education. In line with Fionita et al. (2024), monitoring and evaluation of education programs play an important role in ensuring that school programs are implemented in accordance with their planned objectives. Monitoring is carried out to oversee the implementation of activities, while evaluation is used

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to assess the success of programs and identify any obstacles that arise. Through this process, schools can make continuous improvements and enhancements to their programs so that the quality of education management and services can be continuously improved.

Transparency and Accountability to Stakeholders

Transparency is one of the main principles in the education accountability system. The results of the study show that Sabilal Muhtadin Islamic High School in Banjarmasin has implemented a mechanism for reporting programs and budget utilization to the school committee and the foundation on a regular basis. These reports are submitted in written form and contain information on program implementation and the realization of the school budget. In addition, the financial documents are accompanied by transaction receipts and signatures of approval as a form of administrative accountability.

This practice shows that schools have made efforts to apply the principles of good governance in the management of educational organizations. The principles of good governance emphasize the importance of transparency, accountability, and community participation in the management of public institutions. Matin et al. (2025) explain that transparency in education management can increase public trust in educational institutions and encourage the creation of more accountable school governance. In the context of this study, the involvement of the school committee in the program evaluation and reporting process demonstrates the school's efforts to build partnerships with the community. Stakeholder participation through collaborative partnerships is important for strengthening accountability because it encourages shared responsibility and enhances support for school improvement initiatives (Leluni et al., 2025). In line with Sholeh (2023), transparency is an important aspect in education management, particularly in financial management and school program implementation. Transparency is achieved by providing open information to relevant parties such as teachers, parents, school committees, and the community regarding the use of funds and activities carried out. Meanwhile, accountability is realized through clear reporting and accountability for every use of the budget and program implementation.

However, the results of the study also show that access to information about school programs for the wider community can still be improved. This indicates that although the reporting system is already in place administratively, efforts to increase information disclosure to the public still need to be developed as part of strengthening the education accountability system.

The findings of this study have both conceptual and practical implications for educational accountability and school governance. Conceptually, the results reinforce the view that accountability should not be limited to administrative compliance and financial reporting but should also encompass transparency, stakeholder engagement, and public access to information. This finding supports the principles of good governance, which emphasize openness and participation as essential components of accountability systems. The study also extends the discussion on performance-based accountability by demonstrating that the effectiveness of accountability mechanisms depends not only on internal monitoring and evaluation processes but also on the extent to which information is communicated to external stakeholders.

Practically, the findings suggest that schools need to strengthen information disclosure mechanisms to enhance stakeholder trust and participation. School leaders can improve transparency by utilizing digital platforms, school websites, social media, and regular public reports to communicate program implementation and outcomes. Greater accessibility of information may encourage more active involvement from parents, school

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committees, and the wider community in monitoring and supporting school development initiatives. Consequently, transparency can serve as a strategic instrument for strengthening accountability, improving public trust, and promoting more effective and participatory school governance.

Conclusion

Performance-based educational planning accountability at Sabilal Muhtadin Islamic High School in Banjarmasin has been implemented through an integrated management cycle that includes strategic planning, budgeting, monitoring, evaluation, and reporting. This accountability system is supported by the preparation of key planning documents, including the School Work Plan (RKS), Annual Work Plan (RKT), and School Activity and Budget Plan (RKAS), which are developed based on evaluations of previous programs and aligned with measurable performance indicators.

Findings indicate that performance-based planning has moved beyond administrative compliance toward results-oriented management. Program planning is linked to budget allocation through a performance-based budgeting approach, while monitoring and evaluation activities are conducted routinely to assess program implementation and support continuous improvement. These practices contribute to strengthening school governance by promoting systematic decision-making, resource efficiency, and accountability in educational management.

Despite these achievements, there are still several challenges to be addressed. Developing measurable performance indicators requires stronger managerial capacity among educators, while assessing learning outcomes in character and religious education demands a more comprehensive evaluation framework that combines quantitative and qualitative measures. Furthermore, although mechanisms for reporting to internal stakeholders have been established, greater transparency and public access to information remain necessary to enhance stakeholder participation and strengthen accountability.

Overall, effective performance-based educational accountability depends not only on the availability of planning and reporting documents, but also on leadership capacity, data-driven decision-making, organizational commitment, and the active involvement of stakeholders. These elements are essential for maintaining school governance that is transparent, accountable, and continuously improving.

Recommendation

Based on the findings of this study, several practical recommendations can be proposed for educational practitioners and policymakers. First, principals of Islamic private schools should strengthen the capacity of teachers and school management teams in developing measurable performance indicators and utilizing data for planning, monitoring, and evaluation. Regular training and professional development programs can help improve the quality of performance-based educational planning and accountability practices.

Second, school foundations should support the implementation of accountability systems by providing adequate resources, encouraging transparency, and facilitating the use of digital management and reporting systems. Foundations are also expected to promote a culture of evidence-based decision-making and stakeholder participation in school governance. Third, the Ministry of Religious Affairs should develop guidelines and capacity-building programs specifically designed for Islamic schools to support the implementation of performance-based planning and accountability. Particular attention should be given to

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developing evaluation frameworks that accommodate both academic outcomes and religious or character development outcomes, which are often difficult to measure using conventional performance indicators.

In addition, schools should expand public access to information regarding program implementation and budget utilization through school websites, digital platforms, and regular stakeholder communication forums. Greater transparency can strengthen public trust, encourage community participation, and enhance the effectiveness of school governance. Future research is encouraged to examine performance-based accountability practices across different types of Islamic schools and educational contexts to provide broader comparative insights and strengthen the empirical foundation of educational accountability research.

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