

# THE IMPLEMENTATION OF EDUCATIONAL MANAGEMENT AUDIT TO MEASURE THE PRINCIPALS' MANAGERIAL PERFORMANCE IN INDONESIA

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**Abstract:** The purpose of this study is to develop a model of education management audit to measure the principals' managerial performance in Indonesia. The research is by six stages, data collection, product and design planning, product development, product testing using the Delphi technique (*expert judgment*), product testing of principals' users, and revision as well as product refinement. This research is the development type by quantitative data analysis. The scale of instrument measurement which will be used in this development research is the Likert. The collected data is analyzed quantitatively to see the tendency of respondents' answers, in this case are the experts as the valutors and the principal. Meanwhile for the data in the form of verbal, it is used qualitative analysis techniques, by dividing the comments into three namely assessments, deficiencies and improvement recommendations. The research findings show that the model of education management audit to measure the principals' managerial performance: (1) is a good model based on the assessment of experts and practitioners in primary school principals; (2) has three analysis units used, namely the economy, efficiency, and educational effectiveness; (3) has eight components (educational national standards in Indonesia) which is used as the analysis material; and (4) reveal the data in comprehensive, factual, flexible and service-oriented to a good education.

**Keywords:** educational management audit, principals' managerial performance.

Generally, by seeing difficulties in the implementation of educational management audit to assess the principals' managerial performance, then, the management audit, especially the internal audit can be implemented at schools. This audit is more like a management consulting than an audit work (Jusup, 2010). The management audit may include aspects of the management process, such as planning, organizing, implementing, and monitoring. The management audit can be conducted through the aspects in the management process, but it also can be conducted through the management areas/substances, among others are human resources, production and operations, taxes, environmental, quality assurance, information systems, marketing, and any others. The targets in the management audit are the activity, activities, programs, and areas within the organization which are still identified to require improvement in terms of economics, efficiency, and effectiveness aspects.

The preliminary findings of this study find that the difficulties in the implementation of educational management audit to assess the principals' managerial performance are in aspects of school planning arrangement for various levels which is inadequate, the development of school organizations which runs less in accordance with the requirements, the utilization of school resources which is less optimal to be performed out, the management of change and development of the schools towards learning organization which are less effective to run, the innovative and conducive creation of culture and school climate for the students' learning process which are less supportive, the management of teachers and education personnel in the context of utilization of human resources which is less optimal, the management of facilities and infrastructure in order to empower the resources which are less optimal to be performed out, the school and community relations in order to find fresh ideas, learning resources, and the school

funding which is less obtained in a well manner, the management of learners in order to achieve new learners, and the placement and development of learners which are less optimal to be performed out; and the management of curriculum development and learning activities in accordance with the direction and objectives of the national education which is to be less effective.

It is necessary to be a policy or policies to support the development of educational management audit model for the principals' managerial performance improvement, especially for measuring the principals' managerial performance as the success measurement and forms of performance monitoring and evaluation. The development of educational management audit model is for improving the principals' managerial performance. In addition, further research can be performed out by taking into account the aspects which are the problem of educational management audit.

In Indonesia, the managerial competence as one of the prerequisites for the principals until nowadays is less clear for the measurement system. As the school management activity, the principals' managerial competence can be measured by the economy, efficiency and effectiveness levels in achieving the school objectives. The school management activity can be seen through the achievement of the planning, development, and school resources utilization objectives. High and low the school purpose achievement can be used as the indicators for the principals' managerial performance.

It is said that the principals' managerial performance measurement to be economical if the realization input is smaller compared to the plan input which will be made more economical. Also the other way around, the greater the realization input compared to input plans will increasingly be uneconomical. Meaning that, there should be educational governance improvement by optimizing the existing resources if there is any willingness for the economically educational cost utilization.

The educational efficiency measurement of principals' managerial performance is performed out by comparing the number of performance output generated by the number of inputs used. The greater the output performance generated from the use of small input and / or smaller input used to generate the large output, then it means that an area is more efficient. The measurement formula of educational efficiency is that the similar efficiency with the output per input.

The performance effectiveness of principals' managerial is an indicator for the school success in achieving its objectives. However, the effectiveness does not take account of the costs already incurred to achieve the school objectives. It does not take account of how much costs already incurred by any school, if the objective is achieved, then it is said to be effective. Wijatno (2009: 279) emphasizes, that it requires to be noted that the educational economics, educational efficiency, and educational effectiveness should be interrelated and dependent in order that these three things do not stand alone because it will cause that all the three things can not be achieved (economy, efficiency, and effectiveness) as a whole. A school may be economical, but it is not effective; or conversely, a school may be effective, but it is not economically so that the overall corporate performance and objectives are not achieved.

The managerial performance measurement above can be performed out by eliminating the problems which have been hindering the achievement of the planning objectives, the smooth development, and optimization of the school resource utilization. This research

look at the problems faced by the school related to that, of course, the policy framework is already available into the foundation. Until now, there have been already policies related to the school principals, it is just required the implementation.

The research objective is the development of educational management audit model to measure the principals' managerial performance and to produce products in the form of calculation manual of educational management audit analysis. The research is a continuation and development of the preliminary findings, namely the problem identifications of the educational management audit development model for improving the principals' managerial performance. More detailed objectives of this study can be described as follows: (1) to determine whether the educational management audit model to measure the principals' managerial performance is a good model based on the assessment by principals' experts and practitioners in primary school; (2) to determine whether the educational management audit model to measure the principals' managerial performance can be used through three analysis units, namely the economy, efficiency, and effectivity of the education; (3) to determine whether the educational management audit model to measure the principals' managerial performance through eight components (national standards) which are used as the analysis materials can be done; and (4) to determine whether the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manners for a good education.

## **RESEARCH METHODS**

This research includes as the research development, the researchers use models of Borg and Gall (1982) which has been modified, selected because in principle, it does not negate the basic steps which must be performed out for the research development which there are similarities. Based on these similarities, the research is performed out through four stages, namely a preliminary study, initial product development, expert validation, and small field testing. There is one stage which is not implemented, namely large-scale field trials.

The preliminary study uses the qualitative design by the case study approach. The type of case studies and the data collection technique used are the modified analytical induction multi-sites. The type of observational case studies focusing on the competency aspects of principal managerial by using the data collection techniques of in-depth interview, observation and documentation are as the main techniques of data collection. The research location is in Malang, precisely at the primary school level. The data source of this research is the primary school' principals, namely there are twenty-one people from four districts in Malang.

The result data from the preliminary study later is developed into the development of initial products in the form of pictures of models, software, and educational management audit guide for measuring the principals' performance. The initial products are then validated by the product testing with aim to obtain the data both quantitatively and qualitatively as a basis for product improvement and refinement. The Product Testing is using the Delphi technique (expert judgment), conducted by four experts consisting of two education management experts, one design expert, and one media expert. Based on the improvements noting by the experts, the researchers required to perform the repeated

revisions of products leading to ease the user to utilize these products. The revisions are then tested on the principals, namely there are five people.

There are two types of data obtained in the expert testing and by the five principals, namely quantitative data and qualitative data. The quantitative data is in the form of expert assessment for the product feasibility to be used, the selected audit formula accuracy for the educational management, the formula accuracy in *Microsoft Excel* program, and the product ease to be used by the users. The instrument measurement scale which will be used is Likert. The obtained data is analyzed quantitatively to see the respondents' tendency, in this case are the experts as valuers. Meanwhile, for the data in the form of verbal, it is used the qualitative analysis techniques in the form of comments consist of assessment, shortcomings, and improvement recommendations.

## **RESULTS AND DISCUSSION**

The preliminary study findings find that the difficulties in the implementation of audit education management to assess the principals' managerial performance are in aspects of planning school for various levels which is less inadequate; the school organization development which run in less accordance with the needs; the school resource utilization which is less optimal to be conducted; the school change and development management towards the learning organization which is less effective to be conducted; the innovative and conducive creation of culture and school climate for the learning students which are less supportive; the teachers and education personnel management in the context of human resource utilization which are less optimal; the facility and infrastructure managements in order to empower which are optimal to be conducted; the school and community relations in order to find fresh ideas; the learning resources; and the school funding which is less obtained in well-manner; the learners' management in order to achieve new learners; and the placement and capacity development of learners are less optimal to be conducted; and the curriculum development management and learning activities in accordance with the direction and objectives of the national education which are less effective.

The preliminary study findings also recommend that there should be a policy to support the development of educational management audit model for the principals' managerial performance improvement, especially for measuring the principals' managerial performance as a benchmark for the performance success and one form of evaluation monitoring as well as the development of educational management audit model for the principals' managerial performance improvement. In addition, the further research can be performed out by taking into account the aspects of the educational management audit problems.

The initial research findings as a basis to create a educational management audit model to measure the principals' managerial performance. The model is developed on the basis of the difficulties on the preliminary findings with the expectation that at the time it will be used, it can not be found anymore. After the development model is made, then product testing is performed out by four experts consisting of two educational management experts, one design expert, and one media expert.

The product testing results show that the model development of management audit to measure the principals' managerial performance with the indicators is stated to be very

precise, systematic, feasible, and easy to apply (82.16%). The application of this development model can be performed out to measure the annual or four-yearly principals' performance. Based on qualitative data, It show that the experts agree for: (a) the model appearance is attractive based on indicators of performance software, title, suitability of title and content, the letter use; (b) the complete guide / manual outline based on indicators of content completeness, the material scope, material suitability, and suitability of material order; (c) the complete guideline / manual content based on indicators of content completeness, and the content breadth; (d) the language use based on indicators of the grammar, use of spelling, word choice, consistency of terminology, grammar, writing a paragraph, sentence usage, spelling use; and (e) the use based on the indicators of the easy understand of the guide, clear presentation, suitability to the school requirements, and applicable.

The study findings from the principals show that the product development of management audit to measure the principals' managerial performance with the indicators is stated to be very precise, systematic, feasible, and easy to apply (78.87%). The application can be performed out to measure the annual or four-yearly principals' performance.

In general, the results show that (1) the educational management audit model to measure the principals' managerial performance is a good model based on the assessment by experts and practitioners of principals in primary school; (2) the educational management audit model to measure the principals' managerial performance has three analysis units used, namely the educational economy, efficiency, and effectiveness ; (3) the educational management audit model to measure the principals' managerial performance has eight components (national standards), which are used as the analysis materials; and (4) the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manner for a good education.

The study findings show that the educational management audit model to measure the principals' managerial performance is an excellent model based on the assessment by the principals' experts and practitioners in the elementary school. The study findings show that the educational management audit is through the analysis of educational economy, efficiency, and effectiveness which can be used to measure the principals' managerial performance. The educational economic analysis is performed out by identifying whether there are costs which are not needed and should be eliminated or minimized without reducing the necessary requirements and output. The educational efficiency analysis is used to see the utilization of limited educational resources so as to achieve the high optimization. The educational effectiveness analysis is an indicator of an educational organization success in achieving its objectives.

Three categories (and one additional category which is a fourth category, namely an accumulation of the previous three categories) which are tested can run very well by the analysis generated which can measure the principal performance appropriately. The four categories are economic analysis, efficiency, effectiveness, and principals' managerial performance (accumulated of the three categories).

The first category begins by filling out the form of school work program and then conduct an educational economic analysis, input cost of educational plans, input cost of

educational realization, the percentage of educational economic performance achievement by dividing the input cost of realization with the input cost of educational plan and multiplied by 100, giving the qualitative meaning and educational economic score.

Furthermore, the second category begins by filling out the form of school work program and continued by the educational efficiency analysis, the plan ratio carried out between the educational plan input with the educational plan output; the ratio of educational program realization is conducted between the input realization with the realization output of educational programs; the percentage of performance efficiency achievement is by dividing the plan ratio and the realization ratio and multiplied by 100, giving the qualitative meaning, and educational efficiency score. The third category begins by filling out the form of school work program and continued by the educational effectiveness analysis, the value of the performance target, the value of realization output; the performance effectiveness achievement is by dividing the realization output and the performance targets which is then multiplied by 100, giving the meaning qualitative, and economic score.

The last category, namely the accumulation of the three categories above, the fourth category begins by filling out the form of school work program and continued by the principals' managerial performance analysis, the results of educational economic analysis, the results of educational efficiency analysis, the results of educational effectiveness analysis; the principals' managerial performance achievement is by dividing the results of educational economic, efficiency, and effectiveness analyses and multiplied by 100, gives the meaning of qualitative and managerial performance score principal.

As material basic to fill out the form for further analysis based on its units – namely, the educational economy, efficiency, and effectiveness-, it is used eight national education standards. The National education standards consist of content standards, processes, competence of graduations, educational personnel, facilities and infrastructure, management, financing, and assessment of education which must be improved in a planned and regular manner. The national education standards are used as a reference for curriculum development, educational personnel, infrastructure, management, and financing. The national education standard development as well as monitoring and achievement reporting nationally are conducted by a standardization, assurance, and educational quality control education. Currently, the national education standards are set by the Government Regulation No. 32 year 2013. Of course, the development improvement, educational advancement, and community needs will make the educational national standards undergo continuous adjustment.

The educational national standards are used by the school as the foundation for determining the activity and program improvements to achieve the educational objectives. To achieve the educational objective at school, it is required the cooperation of all school personnel (namely, teachers, students, principals, and educational personnel) and parties outside the school having connection with the school (parents, education authorities, foundations, community health centres, and any others). Such cooperation should be fostered and nurtured to achieve the optimum contribution in achieving the school objectives. The relationship or cooperation to achieve the educational objectives with various aspects can be seen as school management services.

By the eight standards, these study results indicate that the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manner for a good education. These results means that the principals' managerial performance is as the principals' ability to: (1) develop a school plan for the various planning levels; (2) develop a school organization based on the requirements; (3) lead the school in order to the school resource utilization optimally; (4) manage changes and school development towards the effective learning organization; (5) create conducive and innovative culture and school climate for the learners; (6) manage educators and staffs in order to empower human resources optimally; (7) manage school facilities and infrastructure in the framework of optimal utilization; and (8) manage the school and community relations in order to find fresh ideas, learning resources, and school funding, which can be measured using this education management audit model.

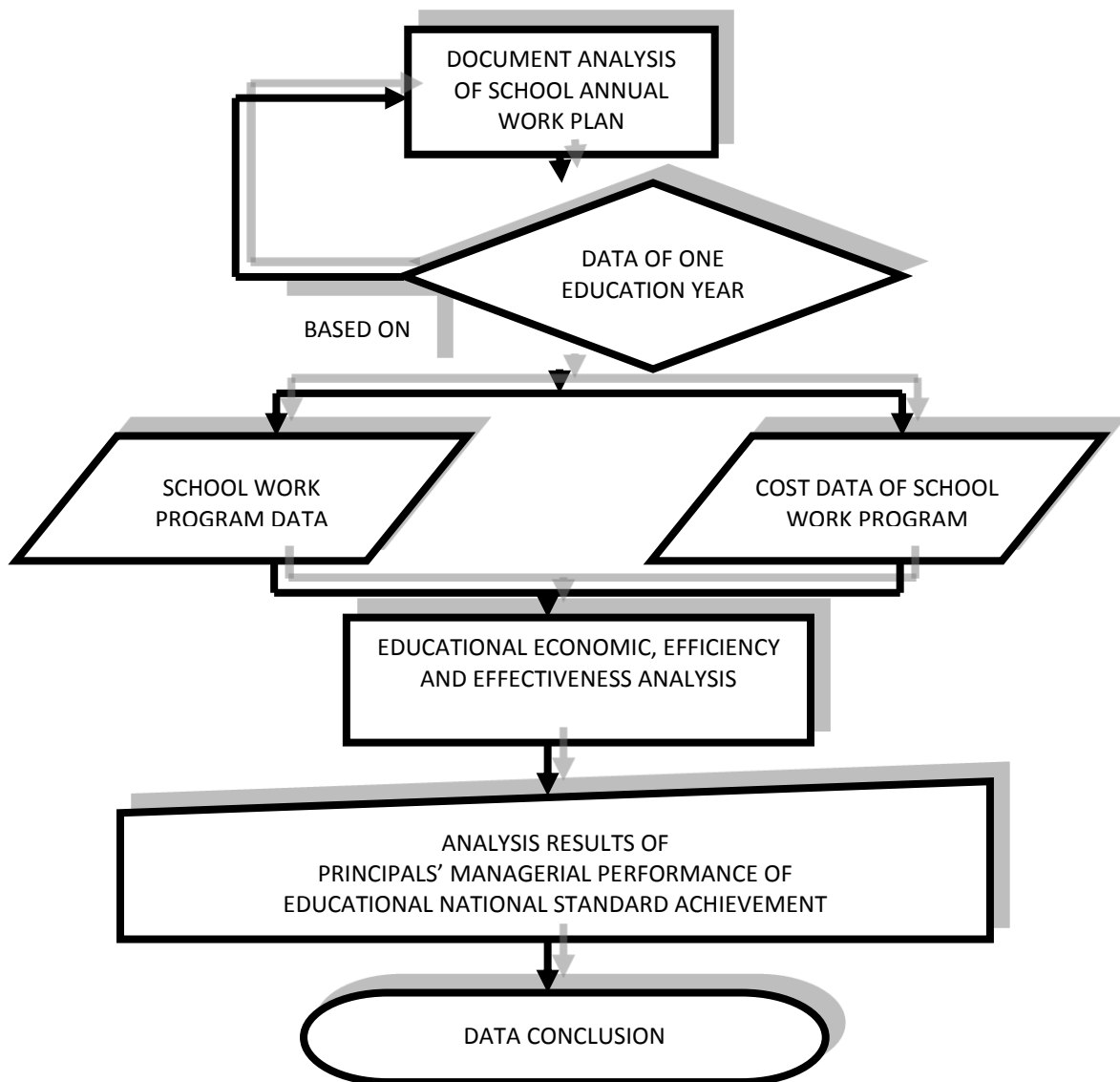


Figure 1 Flow of Educational Management Audit Analysis to Measure Principals' Managerial Performance

As the component comparison used as an indicator, the study by Khoeriyah (2013: 37) showing that the performance evaluation model of inclusive education (EKPI) can be used by seven components, namely leadership, strategic planning, focusing on the learners-parents, need analysis, focusing on teachers -Staff, inclusive classroom management, and outcome.

Related to the educational management audit, the quality of learning and education broadly, has two purposes, namely: normative objective and objectives. The positive objective means that the educational management audit tries to describe, classify, explain and predict phenomena in the educational world. The normative term essentially refers to the standard. The standards used in the audit are economic, efficiency, and effectiveness managements.

According to the research findings related to the preparation of school planning for various planning levels, it seems that what delivered by Agoes (2012: 11) is necessary to consider, that the principals' managerial performance measurements emphasis on evaluation of organizational operation, in this case is the school. The performance management assessment includes: (1) the analytical review procedures, comparing the current period financial statements with the last period; (2) the evaluation of management control system in the organization; and (3) the compliance test to assess the organizational effectiveness.

Based on the problem identification and possible solutions for improved planning through the principals' managerial performance measurement, then as the school management activities, the principals' managerial competence can be measured by the economic level to make improvements of: (1) the provision in determining the value of plan input cost; and (2) the certainty of the value of realization input costs.

To assess the efficiency of the educational process, it will be seen when the educational products which have been set can be achieved by minimal input costs, or the educational products can be obtained maximally at cost (input) which has been set. The educational process can be viewed from two perspectives, namely: as the consumer goods, it produces as output and as the investment goods, it produces *outcomes*.

Based on the research findings, in order to find the efficiency measurement of the principals' managerial performance for the school organization development aspects based on the needs, then it is required to do, namely (1) the plan certainty ratio conducted between the educational plan input and the educational plan output; (2) the ratio provision of educational program realization conducted between the input realization and the out realization of educational program: (3) To determine the educational efficiency score necessary to use as the scale achievement of educational performance efficiency; and (4) the scale as the position and ratings (percentage) of the analysis results which are then given the score meaning.

To calculate the principals' managerial performance effectiveness in the utilization of school resources optimally, indeed there are problems in the way. The performance effectiveness can be conducted by the improvement of eliminating the barrier through the value certainty of performance targets and the value certainty of output realization. To determine the effectiveness score of the principal's performance, it can be used the performance achievement scale. The scale is in the form of status and ratings (percentage) of the analysis results which are then given the score meaning.



Schools ideally conduct the monitoring, evaluation activities, and reporting of the school program or activity implementation by appropriate procedures, as well as arrange the follow-up plans. The school programs or activities are conducted under the control of the schools' principals who are the top management levels at school. Zapeda, Bengtson, and Parylo (2012: 136) stated that by planning good management, the principals should have the ability to identify the school deficiencies, conduct any guidance to support the management process success, and strengthening cooperation with the organizations outside the school.

A research by Thomas (2013: 67) explains that the principals' contribution leadership to the process quality is 0.31 with a positive direction, meaning that the better school leadership, better the process quality. It is similar to a research by Kardoyo (2005) which states that there is influence between the principal leadership and the process quality.

One of the principal managerial practices in Indonesia is by school-based management which has been predicted by the Indonesian government to have positive effects (Mistrianingsih, Imron, and Nurabadi, 2015: 367); it turns out in other parts of the world, the democratic values have been degrading. As revealed by Kimber and Ehrich (2011: 179) that there is a tendency of democratic practice in Australian schools to get degradation; at the decision making and understanding of managerial principals' process on the school-based management implementation have the impact to the educators and learners. It is necessary for the practical orientation change from the exclusive (school) managerial into the community-based managerial direction.

The practical orientation change is required because Darmaningtyas, Subkhan, and Panimbang (2014: 9) mentioned that in the elementary and secondary school level, the school-based management implementation in Indonesia is tendency sign of liberalization bursting. The school-based management implementation in Indonesia is marked by the school committee establishment in which the apparent role is that the fund search function to replace leaky roofs or damaged walls. Hanafi and Ma'sum research results (2015: 58) show that almost all of the school committee roles, among others are giving consideration (advisory agency), support (supporting agency), monitoring (controlling), and liaison (mediator), show that the controlling role is the weakest one among other roles. The controlling includes the less optimal school implementation of the system components (input, process and output), especially in process and output components.

In fact, when imitating other countries which have been running the school-based management, the emphasis is on the educational practice democratization and not at all related to the funding source achievement. The school-based management as applied in the United States, Australia or New Zealand is an attempt to encourage democratization at school level, such as the principals' election, the school uniform, curriculum, textbooks, and school regulation determinations.

In addition to the school-based management activities above, in Indonesia, there are also schools with the managerial practices which are known as the religious-based management. The research results by Imron (2009: 145) related to the religious-based management at school state that in efforts to achieve the quality holistically, academics and non-academics and whole personality, the religious-based schools combine various academic activities and religious nuances. Being the manager and staff of religious-based

schools, it is seen as a noble path chosen by God, therefore, it must be lived with joy and the work as well as possible.

The principals' role in improving the performance of the school community have long been recognized as an important factor in school organization, especially its responsibilities in enhancing learning programs at schools (Gorton, 1990; Hallinger & Leithwood, 1994). Many opinions show that the effective school is the result of effective principal action (Davis and Thomas, 1989; Sergiovanni, 1991). But, it must have to be considered as revealed Giles and Smith (2012: 231) that the educational individual background gives orientation in building the leadership for the principals, especially the individual approach characteristics and the innovations.

Principals carry out the managerial tasks in which there are duties and responsibilities as those in a professional occupation. The principals as an additional task, require the professional ability in carrying out their duties. Running the managerial tasks by the principals is a part of a profession, namely an position or work requiring special expertise as the principal. Wijaya (1994) says that the profession is a position or a job requiring the expertise of its members. Meaning that, the work can not be performed out by just anyone who is not trained and are not specially prepared to do the work. Related to the principals' expertise, there are competencies which must be met, namely managerial, entrepreneurial, supervision, social, and personality.

Of course, the principal's managerial competence is the foundation for managing the educational components. Because, it is a competence and implemented by the school management activities, its presence can be evaluated by measuring the principals' managerial performance. The principals' managerial performance measurement in Indonesia is based on the Minister of National Education Regulation No. 28 Year 2010 concerning The Assignment Teachers as Principals. It is also regulated in the regulation concerning the principal periodization, which is every four years based on the principal's performance assessment. The principal's performance assessment is used to collect, analyze, and record information about the principal's performance based on the competency standards, main duties, and functions as the principal in accordance with the applicable legislation. The assessment period includes the annual and four-yearly by the annual assessor is the supervisor and the four-yearly assessor is directly the superior (with consideration of the supervisory of educational unit, educators, educational personnel, and school committee). The four-yearly assessment results are used to determine the principal's working period for the following four years, if the principal has served two periods and according to the assessment results are very good, it can continue to the third period and the transfer to a school with a lower accreditation.

In Indonesia, the principal periodization begins on January 2<sup>nd</sup>, 2003 and then, the principal's working time is set for 4 years in one period. So, the first period starts on January 2<sup>nd</sup>, 2003 until January 1<sup>st</sup>, 2007. The second period is from January 2<sup>nd</sup>, 2007 until January 1<sup>st</sup>, 2011, whereas the third period starts on January 2<sup>nd</sup>, 2011 until January 1<sup>st</sup>, 2015. Under this provision, there is no the fourth period.

Based on the above explanation and the research findings, the audit model of educational management can measure the principals' managerial performance, reveal data in comprehensive, factual, flexible and service-oriented manner for a good education. Thus, the educational management audit model can be used as a means to identify the

need for sustainable professional development, provide feedback which can be used as reflection material for the concerned principal so as he or she can continuously improve the performance. Moreover, it can also be used to determine the principal's performance level for certain period of time as a basis in determining the rate of credit professorship getting the additional duty as the principal; the extension of additional duty provision as the principal; and the promotion for other positions related to the educational tasks.

The principal's managerial performance is very important because such research findings by Palit (2012: 151), conclude that there is a positive correlation between principal's leadership and test achievement and a positive correlation between principal's leadership as well as the school service quality and achievement test. Therefore, the achievement test can be improved by the principal's leadership and the school service quality. The elements of principal leadership is that the principal must have the principles of constructive, creative, cooperative, participatory, discretionary, integrative, rational and objective, pragmatic, exemplary, and adaptable. A research by Akadun (2009: 133) also mentions the same thing that the teacher's performance improvement is affected by the principal's leadership; also can work well when the principal is able to take the responsibility for the school effectiveness; always make changes to improve the result quality; and there is a concerned if there is any decreased integrity.

There is till minimal study on the issue of the principal's performance to be conducted; it seems at the study finding by Hallinger (2011: 125) which states that over the last 40 years, the empirical research on the principal have been only concerning on the following themes: (1) The principal and leadership ; (2) The principal is important, but to be successful, it is required for the encouragement for cooperation; (3) Building leadership capacity needs change; (4) the contextual understanding and strategic leadership; and (5) the leadership and environmental empowerment by the appropriate time and method.

Based on the findings and the discussion above, these show that the school planning preparation for various planning level is constrained by the SOA – *School Operational Assistance* – guideline changes and differences between months within the fiscal year and the school year. Thus, the problem in educational planning seems that the technical instruction yet describes in detail, also there are yet containing the activity description and action order or sequence; as well as the objectives which have been set and formulated clearly yet describe well. Besides, the changes also occur due to the anticipation to the society and technology development which continuously occur.

Based on the problem identification and possible solutions for improved planning by the principal's managerial performance measurement, then as the school management activities, the principal's managerial competence can be measured by the economic level to make improvements for : (1) the provision in determining the value of plan input cost; and (2) the value certainty of realization input costs.

Meanwhile to the organizational development problems based on the needs consist of many elements. These elements consist of: (1) the often change of school which makes the principal's performance in the form of programs and school activities often disrupted; (2) many schools are slow in developing the school organization, because of the lack of cooperation climate among teachers; (3) it is still difficult to adjust the school organization based on the school conditions and the available resources; (4) the lack

teachers' enthusiasm in developing the school organization; and (5) the limited budget and there is label of free schools leading to a lack parents' involvement in educational activities; (6) developing good school which is required many inputs, but not all of the teachers can assist the principals in these matters; and (7) the limited teachers makes it difficult to divide tasks between the skill or ability based on the required tasks.

The problems above seems relevant to evolution theory of contemporary organizational, that currently, the organization has the perspective of open system, the perspective of a social purpose, the main theme of power and politics. Table 1 shows the evolution theory of the contemporary organization. That in recent years (starting in 1975), the organization has had the characteristic: the perspective of open system, the perspective of a social purpose, and the main theme of power and politics. The evolution occurs within the time frame, the underlying themes, and division based on types which are classified into four types having different characteristics.

Table 1 The Theory Evolution of Contemporary Organization

| Time Frame               | 1900-1930       | 1930-1960              | 1960-1975      | 1975-?               |
|--------------------------|-----------------|------------------------|----------------|----------------------|
| Perspective of system    | Closed Rational | Closed Social          | Open Rational  | Open Social          |
| Perspective of objective | Efficiency      | Human & human relation | Design –design | Authority & politics |
| Main theme               | Type 1          | Type 2                 | Type 3         | Type 4               |
| Theory Classification    |                 |                        |                |                      |

Source: Wahab (2008:29)

The characteristics in each type reflect the organizational condition, if it is reflected in the school the organization, then the school which still has the nuance of a closed, rational, and efficient one indeed seems to be left behind. Schools with the framework of this evolution will be good if the system perspective is the open one with the objective perspective of the social one, while the authority and politics are the place where to generate policies. At school, a policy is made by the principal as the highest official. The principal's policies (the principal managerial activities) can be measured by a management education audit.

Finally, the research results related to education management audit to measure the principals' managerial performance (by unit of educational economic, efficiency, and effectiveness analysis) can be performed out properly if the barrier element can be minimized or if possible eliminated. The economic measurement of principal's managerial performance is conducted by identifying whether there are undesired costs and should be eliminated or minimized without reducing the necessary requirements and output. The arising difficulties is in the planning aspect, that there are still determining the different costs because of different school operation. The efficiency measurement of principals' performance is in the development aspects of school organization based on the needs, there are efforts to improve the arising problems, namely the plan ratio certainty carried out between the educational plan input and the educational plan output as well as there is a ratio provision of educational program realization conducted between the realization input and the realization output of the education program. To calculate the effectiveness of principal' managerial performance for the school resource utilization optimally indeed, there are problems in the way. The performance effectiveness can be

conducted for the improvement by eliminating the barrier through the value certainty of performance targets, the value certainty of output realization, and the adequate calculations to measure the effectiveness performance achievement.

## CONCLUSION

The results show that (1) the educational management audit model to measure the principals' managerial performance is a good model based on the assessment of principals' experts and practitioners in the primary school; (2) the educational management audit model to measure the principals' managerial performance has three analysis units used, namely the educational economy, efficiency, and effectiveness; (3) the educational management audit model to measure the principals' managerial performance has eight components (national standards) which are used as the analysis materials; and (4) the educational management audit model to measure the principals' managerial performance reveals the data in a comprehensive, factual, flexible and service-oriented manner for a good education.

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