

Implementation of Good School Governance (GSG) at Islamic Primary School Darud Dakwah Wal Irsyad (DDI) North Sangatta, East Kutai Regency, East Kalimantan

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Abstract

This research aims to analyze the implementation of Good School Governance (GSG) at SD Islam DDI Sangatta Utara in Kutai Timur Regency, East Kalimantan, and its relation to school performance and accreditation achievement. The implementation of GSG focuses on four main principles namely accountability, transparency, participation, and equity, which contribute to strengthening school governance. This study employed a qualitative approach with a case study design. Data were collected through interviews, observations, and documentation involving the principal, teachers, school committee members, and parents as informants. Data analysis was conducted through data reduction, data display, and conclusion drawing. The results indicate that the implementation of Good School Governance at SD Islam DDI Sangatta Utara has been initiated but remains suboptimal. Accountability is implemented through reporting of school programs, the documentation has not fully served as a public accountability instrument. Transparency is still limited and has not reached all stakeholders effectively. Community participation exists but mostly focuses on basic support and occasional school activities rather than active involvement in program planning and evaluation. Equity in educational services is ensured in terms of students' treatment and learning opportunities. However, it is not fully supported by adequate educational facilities and infrastructure. School performance remains in the fair category, as reflected by the continued accreditation score of C, with infrastructure issues as the primary factor hindering quality improvement. The study concludes that the principles of GSG play a strategic role in enhancing the quality of education at SD Islam DDI Sangatta Utara. Therefore, strengthening each principle of GSG and improving collaboration among stakeholders are needed to support the improvement of school performance and sustainable accreditation development.

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1. Introduction

Good School Governance (GSG) enhances school performance and reputation by upholding transparency, accountability, responsibility, and participation. It significantly influences teacher performance and helps set the school's direction, organize learning activities, and evaluate educational success (Farida et al., 2023). Susilawathi et al. (2021) stated that "The aspects of credibility and responsibility in school reputation also need to be improved so that school performance can continue to improve." A good school reputation is reflected in accreditation, which is not only an administrative recognition but also encourages improvements in management, learning, and evaluation. Veretennik and Okulova (2023) assert that "Accreditation encourages the creation of a more professional and quality-oriented work culture, spurring innovation, collaboration, and capacity building among teachers and educational staff." Accreditation creates a conducive learning environment and ensures the quality of sustainable education. Zanten et al. (2022) state that "accreditation can be used as an important strategy to enhance the reputation and competitiveness of schools."

Some researchers had analyzed regarding implementation of GSG, they focused on the participation of women to increase transparency, accountability, and resource management in school (Adhikari et al., 2021). Another researchers showed that GSG need the quality leadership from the principal. Meanwhile, this study implemented GSG based on the accreditation of the school. This is the novelty of this research.

Based on the data from the Ministry of Primary and Secondary Education (2025), there are 68 elementary schools in East Kutai Regency spread across 15 subdistricts. Of these, most schools have received A or B accreditation, while the rest are ranked C and none are unaccredited (TT). This data shows that most schools in East Kutai have achieved good and acceptable quality standards as a result of the local government's commitment to improving the quality of education.

Table 1.1 Elementary Schools in East Kutai and Their Accreditation for the 2025 Academic Year

No	Region	Total Educational Institutions	Accreditation								
			A	%	B	%	C	%	TT	%	
1	Muara Wahau	15	5	33%	8	53%	2	13%	0	0%	
2	Sangatta Utara	8	6	75%	1	12%	1	12%	0	0%	
3	Sangkulirang	4	1	25%	3	75%	0	0%	0	0%	
4	Kaliorang	2	1	50%	1	50%	0	0%	0	0%	
5	Kombeng	10	5	50%	5	50%	0	0%	0	0%	
6	Bengalon	5	3	60%	2	40%	0	0%	0	0%	
7	Busang	2	0	0%	1	50%	1	50%	0	0%	
8	Telen	1	0	0%	1	100%	0	0%	0	0%	
9	Sangatta Selatan	5	2	40%	1	20%	2	40%	0	0%	
10	Teluk Pandan	1	0	0%	1	100%	0	0%	0	0%	
11	Rantau Pulung	7	5	71%	2	28%	0	0%	0	0%	
12	Kaubun	5	1	20%	4	80%	0	0%	0	0%	
13	Karangan	1	0	0%	1	100%	0	0%	0	0%	
14	Batu Ampar	1	0	0%	0	0%	1	100%	0	0%	
15	Long Mesangat	1	0	0%	0	0%	1	100%	0	0%	
Total		68	29	42,65%	31	45,59%	8	11,76%	0	0%	

Source: Ministry of Primary and Secondary Education (2025)

The East Kutai Regency Government, through the Education and Culture Office, pays serious attention to improving the quality of education, including school accreditation. In 2024, a budget of Rp 60 billion has been allocated to support the school accreditation process, teacher training, and educational unit assistance. Accreditation assesses the graduates' quality, the learning process, and school management as a whole.

Table 2. Distribution of Elementary School Accreditation in North Sangatta District (East Kutai) 2025

No	School Name	Accreditation	Validity Period
1.	State Elementary School 002 North Sangatta	A	2021–2026
2.	State Elementary School 005 North Sangatta	B	2022–2027
3.	State Elementary School 007 North Sangatta	A	2023–2028
4.	State Elementary School 009 North Sangatta	A	2024–2029
5.	YPPSB 1 Elementary School, North Sangatta	A	2021–2026
6.	YPPSB 2 Elementary School, North Sangatta	A	2021–2026
7.	Islamic Elementary School DDI North Sangatta	C	2022–2027

Source: BAN-PDM. (2025). Accreditation Data for Elementary Schools in North Sangatta District.

This study focuses on SD Islam DDI Sangatta Utara, which is accredited with a C rating based on the Decree of the National Accreditation Agency for Schools/Madrasahs (BAN-SM) valid until 2027.

Table 3. Accreditation Data for DDI Sangatta Utara Islamic Elementary School

Year	Accreditation Decision	Rating	Validity Period
2017	No. 024/BAP-SM/HK/XI/2017	C	2017 - 2022
2022	No. 1857/BAN-SM/SK/2022	C	2022 - 2027

Source: BAN-S/M. (2022). Accreditation Data for SD Islam DDI Sangatta Utara

DDI Sangatta Utara Islamic Elementary School faces various obstacles in meeting accreditation quality standards, particularly limitations in facilities and infrastructure, such as the lack of laboratories, libraries, and adequate internet access, compounded by environmental challenges in the form of flood risks that disrupt the teaching and learning process and damage school facilities. Data from Dapodik 2024/2025 shows that these limitations have a significant impact on the quality of learning and stagnant accreditation, despite the potential for achievements in religious fields, such as winning the sub-district tahfidz competition. To improve the quality and competitiveness of schools, strategic intervention is needed through the strengthening of governance based on the principles of Good School Governance (GSG), namely accountability, transparency, and participation involving all stakeholders. The application of these principles is expected to build a more open, responsive, and collaborative system in overcoming challenges and improving the quality of education in a sustainable manner. (Dapodik 2024/2025; Susilawathi et al., 2021; Veretennik & Okulova, 2023). Based on the above description, the research question is how GSG is implemented at SD Islam DDI Sangatta Utara. The purpose of this study is to evaluate the implementation of GSG at SD Islam DDI Sangatta Utara.

Literature Review

1) Theoretical Framework: Stakeholder Theory

Stakeholder theory is closely related to GSG, emphasizing the importance of involving various stakeholders in decision-making and policy implementation (Sentanu et al., 2023).

2) Good Governance (GG)

Good Governance encompasses principles such as participation, transparency, accountability, and fairness in the context of public organizations such as schools. The principles of Good Governance can be applied through school governance (Dasor, 2019).

3) Good School Governance (GSG)

Good school governance (GSG) is an adaptation of the concept of Good Governance (GG) applied in the context of educational institutions, especially schools. GSG serves as a supporting tool for creating good school governance. The application of GSG principles is expected to encourage increased participation, accountability, and transparency in the school environment, which will ultimately have a positive impact on the effectiveness of school financial management (Sonjaya, 2023).

2. Method

This study used a qualitative approach with a case study method to evaluate the implementation of GSG at SD Islam DDI Sangatta Utara. Data were collected through observation, interviews, and documentation, with observations focusing on school activities related to GSG implementation, interviews involving principals, teachers, school committees, and parents to explore their perspectives, and documentation analyzing official school and foundation records such as budgets, governance policies, and accountability reports. Data analysis followed Creswell's (2016) model, which includes preparing and organizing data, reading and understanding the data, coding, developing themes, presenting findings, and interpreting the meaning of the results.

3. Results and Discussion

3.1. Result

3.1.1. Darud Dakwah wal Irsyad (DDI) Islamic Elementary School, North Sangatta

SD Islam Darud Dakwah wal Irsyad (DDI) Sangatta Utara is a private religious elementary school located in Sangatta Utara Subdistrict, East Kutai Regency. The school is under the auspices of the DDI Foundation and focuses on shaping Islamic character through the study of the Qur'an and noble morals. The principal said that.

"Our school strives to produce students who are faithful, have good morals, and are able to compete at a higher level" (H, 2025).

In terms of accreditation, SD Islam DDI Sangatta Utara is still ranked C based on the assessment of the National Accreditation Agency for Schools/Madrasahs (BAN-S/M), which is valid until 2027. This condition shows that it is still in the development stage to meet comprehensive education quality standards. Teachers revealed that

"The school's accreditation has not improved because there are still shortcomings that we must address, such as school facilities and administration" (T1, 2025).

Facilities and infrastructure are one of the main challenges in improving school quality. Based on Dapodik data, the school has six active classrooms but does not yet have a library, laboratory, or adequate internet access. This condition is acknowledged by the school committee, which states,

"We are still trying to provide learning facilities, including a library, which is currently very limited" (SC).

Despite facing various limitations, SD Islam DDI Sangatta Utara excels in religious and character building for students. One of the teachers said that.

"We focus on tahfidz programs and other religious activities as a hallmark of DDI schools" (G2).

This is evidenced by the students' achievements in religious competitions at the sub-district level, such as the tahfidz championship in 2020. This is an indicator that the school has excellent potential that can be developed.

3.1.2. Implementation of Good School Governance

Based on interviews, observations, and documentation studies, the implementation of GSG at SD Islam DDI Sangatta Utara has been carried out in various school activities, but the level of implementation of each principle still varies. The school has made efforts to encourage program accountability, community involvement in activities, and maintain equitable educational services. However, limited infrastructure and suboptimal documentation and reporting of activities are obstacles to realizing school management that is fully in accordance with accreditation quality standards.

Overall, the implementation of GSG at SD Islam DDI Sangatta Utara can be said to have begun to be directed towards fulfilling the principles of good governance, but its implementation is still not fully optimal. This is the basis for the need for an in-depth analysis of each principle of accountability, transparency, participation, and fairness to determine a strategy for continuous improvement.

3.1.3. Accountability

Based on the results of the study, SD Islam DDI Sangatta Utara has implemented accountability through the implementation of learning evaluations, the preparation of activity reports, and the reporting of BOS funds through internal school meetings and committees. The principal said that every use of the school budget must be accountable to the foundation and the school committee. This is in line with his statement:

"We always report the funds used to the foundation and discuss them with the committee during meetings" (H).

This statement demonstrates a good intention to maintain the managerial accountability of the institution.

Thus, the implementation of accountability at SD Islam DDI Sangatta Utara can be said to be running but still needs to be strengthened, especially in the form of regular evaluation, quality documentation, and publication of performance reports to all stakeholders. These improvements are expected to increase public trust and have an impact on improving the quality of school accreditation in the future.

3.1.4. Participation

The results of the study show that SD Islam DDI Sangatta Utara has made efforts to increase community participation, particularly through the empowerment of the school committee and the involvement of parents in religious and social activities. The principal said:

"We always try to involve the school committee in important activities and meetings so that the school does not run on its own" (H).

This shows the school's efforts to encourage collaboration in the management of educational institutions.

Teachers also play a role in building communication with parents, especially regarding the learning progress of students. A teacher informant said:

"Parents are involved in activities such as recitation of the Quran, Islamic holidays, and report card meetings, but usually only committee representatives attend school program planning meetings" (T2).

Thus, it can be concluded that participation has been implemented at SD Islam DDI Sangatta Utara, but not optimally. Community involvement is still focused on cultural aspects and assistance with religious activities, while involvement in strategic decision-making needs to be improved. Strengthening the capacity of the school committee and more formal aspirational mechanisms will greatly support the implementation of an ideal GSG.

3.1.5. Transparency

Based on the results of the study, transparency at SD Islam DDI Sangatta Utara has begun to be implemented, but is still limited to certain aspects. The principal said that general information is usually shared through committee meetings and parent meetings:

"We convey school information through meetings and the parents' WhatsApp group" (H).

This shows that information disclosure has been carried out verbally, but has not been documented or widely publicized.

In line with this, teachers also stated that information about learning and school activities is conveyed through informal communication media:

"For activities, teachers usually inform parents directly through class groups or through students" (T3).

However, information regarding the use of school funds has not been clearly and transparently conveyed to all parents. One parent expressed their view:

"We only know that there is BOS funding, but we don't know the details of what it is used for. Usually, only the committee knows" (O).

This quote shows that some parents do not yet have sufficient access to information about school budgets and policies.

From the analysis results, it can be concluded that the implementation of transparency at SD Islam DDI Sangatta Utara is still in its early stages and is not yet well structured. Information disclosure is mostly carried out within a limited scope and does not yet meet accreditation standards that require clear documentation and easily accessible publications. Therefore, developing technology-based transparency mechanisms and official documentation is an important priority for improving the quality of school governance.

3.1.6. Fairness

Based on the results of the study, SD Islam DDI Sangatta Utara has made efforts to implement fairness in learning services. The principal revealed that every student is treated equally in accessing learning activities, both academic and religious:

"We serve all our students without discriminating based on their background. Everyone has the same opportunity to learn and achieve" (H).

This shows that the school has a moral commitment to creating inclusive education. Teachers also said that special attention is given to students from underprivileged families, especially in terms of fee reductions or basic stationery support. One teacher said:

"If there are students who have financial difficulties, the school usually helps as much as possible, as long as the children can continue to attend school" (T1).

Although this support is not yet based on written policy, these measures demonstrate the school's practice of humanistic fairness.

Thus, it can be concluded that the school has implemented the principle of fairness in terms of treatment and learning opportunities for all students, but has not yet fully met the requirements in terms of the quality of learning support facilities. Strengthening access to facilities and infrastructure, improving flood disaster risk mitigation, and supporting assistance programs for underprivileged students need to be improved to achieve a more comprehensive implementation of fairness in accordance with GSG standards.

4. Conclusion

Based on the results of the research conducted on the implementation of GSG at SD Islam DDI Sangatta Utara, the following conclusions can be drawn. The implementation of GSG at SD Islam DDI Sangatta Utara has been underway, but is not yet optimal. The school has applied the principles of accountability, transparency, participation, and fairness in its management, but their implementation still needs to be strengthened to meet national education quality standards.. Accountability is carried out through activity and budget reporting, but the documentation and publication of reports are still limited to the internal sphere, so they have not yet fully become a tool for public accountability and increasing public trust. Community and school committee participation already exists, particularly in religious activities and basic facility support, but involvement in school program planning and evaluation remains low. School information transparency is not yet structured, as there is no systematic public information medium to convey school policies, achievements, and the use of funds to all stakeholders..Fairness in educational services is applied humanely, but it is not yet fully fulfilled in terms of the provision of adequate and equitable learning facilities and supporting infrastructure for all students.

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