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THE IMPLEMENTATION OF GOOD SCHOOL GOVERNANCE AT SMA MUHAMMADIYAH 2 SIDOARJO

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ABSTRACT

This research was driven by the necessity for schools to maintain competitiveness through proper governance and management in order to provide effective and efficient educational services. The study aimed to examine the implementation of the Good School Governance concept at SMA Muhammadiyah 2 Sidoarjo using the OECD's Good School Governance framework, which comprises eight principles. A qualitative descriptive approach was employed through interviews, observations, and documentation, with informants selected using purposive sampling based on their roles and responsibilities. The findings indicated that the school implemented seven of the eight principles, while the principle of transparency required further improvement. The study also found that the principal's leadership, supported by Muhammadiyah's organizational values, contributed to the implementation of Good School Governance at the school. For policy implications, these findings suggest that school management should establish stronger transparency mechanisms and continue leveraging institutional core values to optimize overall school governance and competitiveness.

INTRODUCTION

In today's rapidly evolving era, the education system extends beyond traditional academic transactions. Schools have transformed from rigid, state-regulated entities into dynamic organizations driven by competitive value. This was in line with a strategic document from the Organisation for Economic Co-operation and Development (OECD) titled "The Future of Education and Skills 2030" which highlights the necessity of innovation and adaptability to face future challenges (Schleicher et al., 2018:5). Consequently, educational institutions have entered fierce market competition, making the adoption of market principles a rational strategy for survival.

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Based on that, schools were also required to demonstrate strong professionalism in their management. At the national level, the government had regulated how schools were expected to fulfill their role in delivering public services in the field of education. Previous research had also shown that efficient, transparent, and accountable school governance principles influenced school quality (Arief, 2022).

This argument was supported by previous research conducted by Bekele & Kenea, (2024)on the factors influencing parents' considerations in determining schools. This research employed four indicators to measure the factors underlying parents' decisions in choosing schools for their children.

Table 1. Parental Consideration Factors in School Selection

Consideration Factor	Level of Influence
School Factor (educational quality, teacher performance, school facilities)	**Highly Influential**
Parental Background (education, income)	**Highly Influential**
Security Factor	**Moderately Influential**
Student Achievement Factor	**Moderately Influential**

Source: Bekele & Kenea, (2024), processed by the author

As indicated in the table above, survey results show that institutional characteristics primarily drive parents' school choices, followed by parental background (education and income), security, and student achievement. These findings confirm a fundamental shift in modern parental preferences regarding education.

A literature review by Satria et al., (2025) explained that disparities in teacher distribution, ineffective leadership styles, and weak community engagement, compounded by inadequate infrastructure, created systemic barriers that ultimately led to low student achievement. Meanwhile, previous research, according to Habibah et al., (2025), indicated that further issues stemmed from complex external pressures such as globalization, policy transformations, and rapid technological advancements which compel the education sector to adapt continuously.

Sidoarjo Regency, one of the major regencies/cities in East Java Province, still faced problems that needed to be addressed, particularly in the field of education. This could be demonstrated through the following table.

Table 2. Education Balance Sheet of Sidoarjo Regency 2024

Indicator	Value
NER (Net Enrollment Ratio)	86,6%
GER (Gross Enrollment Ratio)	104,5%

Source: Kemendikdasmen, (2024), processed by the author

In Sidoarjo Regency, the significant gap between Gross (104%) and Net (86%) Enrollment Ratios reveals severe age grade distortions driven by delayed entry and repetition. This demonstrates that mere capacity expansion is inadequate. Addressing these anomalies requires a deep investigation into school governance and institutional mechanisms to formulate targeted educational strategies.

Preliminary observations and official school records, indicate that SMA Muhammadiyah 2 Sidoarjo consistently demonstrated a positive competitive advantage (unique selling point) through the integration of academic achievements and excellent service quality. Investigating this school offers a unique contribution, as its implementation of Good School Governance goes beyond conventional frameworks by integrating core Muhammadiyah organizational values into its administrative culture.

Unlike prior studies relying on universal frameworks that risk symbolic compliance, this research addresses the dual accountability regulatory and moral ideological of faith based schools. Specifically, this study contributes by extending the OECD governance framework, demonstrating how universal indicators can be contextualized to fit faith based educational environments. Furthermore, it integrates Islamic organizational culture into formal management structures, illustrating how religious values serve as internal drivers for transparency and accountability. Ultimately, this research enriches the broader

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educational governance literature by providing an empirical model on how institutions successfully harmonize formal regulatory demands with spiritual identity.

Substantively, by moving beyond mere administrative compliance that often masks a decoupling between policy and practice, this study unpacks how governance mechanisms directly improve teaching quality and stakeholder satisfaction. Ultimately, it offers an adaptive, solution oriented model to guide school administrators facing complex socio-cultural constraints.

This study formulated the research question of how the implementation of Good School Governance at SMA Muhammadiyah 2 Sidoarjo supported the improvement of educational service quality and public trust. Additionally, the research aimed to investigate and understand the implementation of Good School Governance at SMA Muhammadiyah 2 Sidoarjo.

METHOD

This study adopted a qualitative descriptive design to examine the implementation of Good School Governance. This approach effectively captures complex social interactions among educational actors, allowing for an in depth, context sensitive analysis of governance practices.

This study was conducted at SMA Muhammadiyah 2 Sidoarjo, East Java. The site was purposively selected due to its status as a high-achieving, competitive institution and its distinct Muhammadiyah organizational culture, providing an ideal setting to examine practical Good School Governance implementation.

Primary data were gathered through field observations and purposive interviews with seven key stakeholder groups based on their direct governance roles, including; Provincial Education Officials, Muhammadiyah Regional Leaders, The Principal, Teachers and Staff, School Committee, Parents, and also Students. This was complemented by secondary institutional documentation to validate findings, ensure role-specific insights, and maintain analytical consistency.

Data analysis followed Miles and Huberman's framework (in Sugiyono, 2023:321-330), comprising data reduction, data display, and conclusion drawing/verification. Data reduction involved iteratively filtering raw evidence against the OECD's eight Good School Governance principles until achieving theoretical saturation. Saturated data were then presented in structured narrative displays. Finally, conclusions were drawn and verified by cross-referencing field findings with governance theory to ensure validity and alignment with the research questions.

The application of the Good School Governance concept, as defined by the OECD, was chosen for this study due to its strong emphasis on public accountability, institutional transparency, and the protection of stakeholder rights. These characteristics were highly relevant to SMA Muhammadiyah 2 Sidoarjo, an institution that bore a significant moral responsibility to maintain the trust of the public and the students' parents.

Data trustworthiness was established across four criteria on Sugiyono, (2023:364); credibility through source triangulation (interviews, observations, and documentation); transferability via thick descriptions of findings for applicability in similar contexts; dependability through a detailed audit trail of research procedures; and confirmability via member checking, peer debriefing, and literature comparisons to minimize researcher bias.

RESULT AND DISCUSSION

The analysis was conducted using the eight principles of Good School Governance according to OECD (in Ismara et al., 2020:76-90), as follows:

1. Participation

Based on empirical interviews and observations, stakeholder participation at SMA Muhammadiyah 2 Sidoarjo is operationalized through a formal structural representation framework. Direct inputs from institutional entities, including the Senior High School Section, *Majlis Dikdasmen*, School Committee, and Student Organization, are systematically collected through annual consultative forums and digital feedback platforms. These aggregated stakeholder contributions are subsequently synthesized into the institution’s official annual budget allocations and strategic operational planning documents. To optimize administrative efficiency, decision-making influence is partitioned into domain-specific responsibilities, where the School Committee oversees infrastructure allocation while teachers and student bodies regulate academic and extracurricular policy frameworks. Ultimately, this multi-tiered governance structure establishes a formal channel for external and internal stakeholders to exercise tangible influence over institutional policymaking alongside the principal's executive authority.

This observed structural representation aligns directly with the OECD framework of Good School Governance (as cited in Ismara et al., 2020:87-88), which emphasizes democratic stakeholder inclusion in institutional decision-making processes. The empirical evidence demonstrates how equitable stakeholder participation can be operationalized effectively when mediated through legally recognized representative institutions rather than informal channels. Furthermore, categorizing stakeholder inputs into domain-specific boundaries functions as a structural safeguard that mitigates potential conflicts of interest among competing interest groups. This functional separation proves essential for preserving institutional autonomy against external political intervention, thereby corroborating the theoretical assertions of Abdullah & Burhanuddin, (2023) regarding decentralized governance. The broader significance of this multi-tiered mechanism lies in its procedural capacity to translate raw constituent aspirations into formal, binding policy determinants within the school's operational framework. Consequently, this deliberative governance model establishes a structural equilibrium that counterbalances potential unilateral, top-down decision-making by executive leadership.

Furthermore, this hybrid governance approach fulfills the theoretical prerequisites for effective public participation in educational administration (Pradana et al., 2025). By integrating digital feedback platforms with physical assemblies, the institutional framework establishes dual-channel access that accommodates both broad constituent feedback and specialized committee deliberations. In contrast to conventional governance models where stakeholder involvement remains strictly consultative, this institutional mechanism grants internal and external actors substantive policy-shaping leverage (Kiss et al., 2022). Whereas low-autonomy governance frameworks restrict school-level actors to purely advisory functions, high-autonomy models delegate genuine decision-making authority across distinct operational domains (Khanal & Guha, 2023). Therefore, the structural framework at SMA Muhammadiyah 2 Sidoarjo exemplifies a high-autonomy model that systematically embeds democratic deliberation into institutional operations.

2. Responsibility

Based on empirical interviews and field observations, responsibility at SMA Muhammadiyah 2 Sidoarjo is demonstrated through a dual compliance mechanism aligning national regulations with Muhammadiyah’s internal framework (*Pedoman Persyarikatan*). National regulatory adherence is evidenced by the institution's 2021 *Sekolah Penggerak* selection and BAN-S/M "A" accreditation status, fulfilling Law Number 20/2003 and Government Regulation of the Republic of Indonesia Number 57/2021. At the organizational level, these legal requirements are operationalized into binding standard operating procedures with transparent disciplinary codes enforced consistently across all school members. Consequently, this integrated compliance framework directly guides routine policy enforcement, strategic resource allocation, systematic pedagogical audits, and comprehensive staff performance evaluations.

This dual compliance mechanism ensures that educational delivery simultaneously satisfies mandatory state standards and internal Islamic organizational principles across all institutional operations. As established by World Bank, (1994), effective institutional governance fundamentally depends upon the existence and rigorous enforcement of a transparent legal framework. By systematically converting external state mandates and internal organizational guidelines into concrete operational procedures, the institution successfully cultivates a rule-based organizational culture. This codified legal culture represents an indispensable structural pillar for sustaining sound public sector governance, echoing the empirical findings of (Khairudin et al., 2021:16-17). Furthermore, harmonizing national legislation with internal institutional normative regulations is critical because it systematically restricts executive discretion and eliminates arbitrary administrative decision-making. By subordinating leadership authority to established legal parameters, this governance framework safeguards constituent rights, aligning with Agere (as cited in Mangindaan, 2017:87-90) regarding structural boundary maintenance.

Furthermore, strict adherence to legal and organizational regulations protects the institution against statutory sanctions while simultaneously enhancing its public reputation within the broader educational community (Calmon et al., 2024). This high level of regulatory predictability fosters institutional stability, proving that administrative integrity requires balancing state accreditation standards with organizational ethical values (Khamzina & Buribayev, 2025). When external compliance measures are seamlessly integrated with internal moral accountability mechanisms, educational institutions construct a resilient defense against systemic administrative failures. Ultimately, this institutionalized legal climate demonstrates how the governance principle of responsibility can be effectively realized within the context of modern school-based management.

3. Transparency

Based on empirical interviews and observations, transparency at SMA Muhammadiyah 2 Sidoarjo is operationalized via digital platforms by publishing student achievements and assessment standards for key stakeholders. However, detailed field observations reveal an asymmetrical content management strategy that systematically prioritizes promotional achievements over routine administrative and financial disclosures. In the absence of standardized data maintenance workflows, critical public information, including tuition fee adjustments and operational budget allocations, frequently becomes outdated, creating persistent information bottlenecks. Consequently, while promotional communication remains highly active, routine administrative and fiscal data disclosures experience significant institutional update delays.

The school's operational openness regarding academic assessments initially supports the findings of Huang & Chen, (2022) regarding how transparent collaboration enhances overall educational quality. However, the identified empirical information latency highlights a structural gap in operationalizing institutional accountability within secondary educational management. According to Kembaren (as cited in Ismara et al., 2020:78), effective information flows require real-time, easily understandable data to facilitate high-quality stakeholder decision-making. This asymmetrical content management occurs because institutional priorities favor public relations image-building over continuous, systemic public accountability mechanism development. This systemic bias creates a critical divergence between formal transparency, defined by established communication channels, and substantive transparency, defined by accessible, actionable data. Therefore, mere channel availability does not automatically translate into functional transparency when information update protocols are neglected.

According to the findings of Ramírez & Montero, (2024), without real-time financial and operational disclosures, external stakeholders encounter severe structural hurdles when monitoring policies. This information update delay directly erodes the substantive utility of public accountability mechanisms by limiting constituent monitoring capacities. When financial disclosures are delayed, stakeholders cannot evaluate institutional resource allocation decisions or verify whether budgetary commitments align with policy priorities. Consequently, this structural operational limitation restricts meaningful stakeholder participation and systematically weakens external democratic oversight within the governance framework. Ultimately, these empirical observations prove that authentic institutional transparency requires synchronized, routine data maintenance rather than superficial promotional broadcasting (Reales, 2025).

4. Consensus Orientation

Based on empirical interviews and observations, consensus orientation at SMA Muhammadiyah 2 Sidoarjo is operationalized through annual work meetings for strategic policy and periodic assemblies for program evaluation. Rooted in a collective collegial model, school leadership implements consensus-building protocols to negotiate draft policies regarding academics, staff workloads, and institutional investments prior to formal adoption. Instead of relying on top-down administrative directives, these collaborative forums enable internal stakeholders to express dissent, suggest structural

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adjustments, and co-design operational implementation strategies. Consequently, final policy determinations reflect shared consensus achieved through structured deliberation between school administrators, faculty members, and governing boards.

This structured negotiation process directly mirrors the consensus-building model outlined by Xiao et al., (2021), where systematic environmental scanning and problem identification precede collective decision-making. By positioning the school principal as a neutral mediator among differing interest groups, this governance framework effectively fulfills established OECD guidelines for collaborative organizational leadership (Khairudin et al., 2021:16). This collective collegial mechanism proves essential because it systematically transforms potential conflicts of interest among stakeholders into mutually agreed, upon institutional policies and operational standards. Consequently, mediating institutional divergent priorities through formalized consensus structures prevents organizational friction while enhancing the legitimacy of executive administrative decisions.

Establishing formal channels for pre-implementation negotiation serves as a vital platform to integrate diverse stakeholder interests into a unified institutional reform framework (Krishnan, 2021). This deliberative approach successfully secures institutional legitimacy amidst competing internal operational demands and external policy pressures facing modern educational institutions. The broader impact of this balanced power distribution lies in ensuring that strategic decisions carry genuine collective ownership rather than administrative compliance enforced by executive mandate. This procedural shift demonstrates that internal stakeholders act as proactive agents in defining strategic organizational change and bestowing long-term institutional legitimacy upon new initiatives (Kiwi et al., 2025). Consequently, policies formulated through this consensus-oriented model experience minimal operational resistance and secure maximum organizational commitment during field-level execution.

5. Equity

Based on empirical interviews and observations, equity and inclusiveness at SMA Muhammadiyah 2 Sidoarjo are institutionalized through non-discriminatory governance frameworks for both students and staff. For students, equity measures include targeted financial assistance programs, such as *Bidikmisi* and merit-based awards, preference-based academic tracking, and equal access to physical infrastructure. For staff members, objective performance evaluation protocols guarantee equal access to professional development opportunities, financial compensation, and institutional welfare benefits regardless of tenure or seniority. Consequently, these established institutional mechanisms systematically ensure that resource distribution and professional advancement remain accessible to all school community members without discrimination.

This observed structural approach aligns directly with the OECD framework as cited in Khairudin et al., (2021:16), which emphasizes ensuring equal opportunities for all members to maintain their quality of life. By replacing subjective administrative discretion with objective performance criteria, the institution effectively dismantles arbitrary favoritism while neutralizing asymmetric power dynamics among administrative and teaching personnel. This operationalization supports the empirical findings of Levinson et al., (2022), demonstrating that addressing diverse student needs through targeted interventions yields consistently high, comparable educational outcomes. Furthermore, this systemic commitment to procedural and distributive justice plays a critical governance role by establishing transparent structural parameters that guide routine resource allocation decisions. As highlighted in recent empirical governance literature, structured and transparent operational mechanisms effectively reduce perceived interpersonal distance and institutional alienation among organizational members (Palmisano & Sacchi, 2024). Consequently, mitigating socioeconomic and professional disparities stemming from diverse constituent backgrounds serves to systematically strengthen long-term institutional trust across all operational organizational levels.

The broader impact of this equitable institutional ecosystem lies in its structural capacity to enhance teacher loyalty, mitigate interpersonal workplace friction, and cultivate a safe learning environment. High-trust organizations provide a reliable, benevolent, and open working environment where staff members feel confident depending on peer support without facing administrative risks (Jameson et al., 2023). By institutionalizing fairness within administrative decisions, the school

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establishes a psychological climate where staff members perceive institutional rewards as directly proportional to individual contributions. Consequently, internal and external stakeholders view themselves as legitimate structural contributors who share equal responsibility for advancing the institution's long-term strategic educational mission.

6. Effectiveness and Efficiency

Based on empirical interviews and observations, the efficiency and effectiveness principle at SMA Muhammadiyah 2 Sidoarjo is operationalized through asset optimization and strategic commercialization for financial self-reliance. To generate non-tuition revenue, the school commercialized an institutional guesthouse facility and three large multipurpose meeting halls for public event rentals. This commercial initiative resulted in a significant expansion of gross commercial revenue, rising from IDR 75 million four years prior to IDR 310 million in 2025. Consequently, strategic physical asset optimization has provided the institution with substantial supplementary revenue streams to support operational expenditures.

In addition to efficiency in resource management, the school's effectiveness was also reflected in its educational outcomes.

Table 3. Distribution of Student Graduates

Year	Number of Graduating Students (Person)	Percentage	Number of Students Admitted to State Universities (PTN) (Person)	Percentage
2022	467	100%	296	**63%**
2023	439	100%	325	**74%**
2024	358	100%	238	**66%**
2025	385	100%	345	**90%**
2026	352	100%	*(not yet recorded)*	***(not yet recorded)***

Source: Processed by The Author

Empirical tracking data reveals that the institution maintained a consistent 100% student graduation rate across five consecutive academic years. Furthermore, student acceptance rates into public state universities consistently exceeded 50% across four consecutive tracking periods, as detailed in the year-on-year graduate distribution data. Consequently, these sustained performance metrics demonstrate high institutional output quality alongside the school's financial asset optimization strategies.

These empirical findings align directly with the New Public Management (NPM) framework articulated by Brauckmann et al., (2023), which emphasizes site-based management and operational autonomy in educational institutions. The strategic commercialization of school assets demonstrates how administrative leadership effectively leverages managerial autonomy to achieve financial self-reliance without compromising core educational effectiveness. This financial diversification is critical because it reduces institutional dependence on volatile state subsidies and student tuition fees while enhancing organizational resilience. Furthermore, integrating data-driven student performance tracking reflects context-sensitive leadership, where systematic empirical analysis directly informs targeted pedagogical interventions to enhance student academic outcomes. Consequently, this managerial approach bridges financial governance with instructional leadership to maximize overall institutional performance.

By optimizing physical and human assets, school leadership streamlines administrative processes while significantly reducing operational delays and budgetary expenditures. This strategic allocation of institutional resources effectively eliminates fiscal waste without placing additional burdens on the school's primary operating budget. This operational model corroborates the theoretical perspectives of Amos et al., (2021), who emphasized generating non-budgetary revenue through the commercial monetization of underutilized educational facilities. Monetizing school infrastructure, such as renting multipurpose meeting halls to external public entities, enables institutions to optimize operational efficiency while safeguarding long-term fiscal stability. Ultimately, this governance mechanism transforms operational efficiency into tangible academic success, ensuring that auxiliary financial inputs directly yield measurable educational outputs.

This streamlined governance framework demonstrates that financial independence and high academic quality can be sustained simultaneously through effective school-based management. This evidence aligns with Javornik, (2023), who posited that efficient educational institutions are those capable of optimizing resource inputs to achieve maximum possible academic outputs. Within this economic framework, operational efficiency demands minimizing resource expenditure while holding educational quality constant or accelerating performance growth. Consequently, this dual success establishes a resilient institutional model that systematically reinforces long-term educational sustainability across changing operational environments. As Chikonde, (2026) observed, achieving institutional sustainability requires continuous operational efficiency combined with strategic adaptation to shifting external socioeconomic pressures.

7. Accountability

Based on empirical interviews and observations, SMA Muhammadiyah 2 Sidoarjo maintains institutional accountability through multi-layered internal controls and external audits conducted by ISO auditors and regional leadership. These systematic audits rigorously evaluate academic delivery quality, physical infrastructure maintenance, and operational finances to prevent administrative maladministration and potential fiscal deviations. Additionally, standardized procurement protocols and structured staff performance evaluations further ensure transparent, verifiable management across all financial and personnel operations. Consequently, these combined supervisory mechanisms establish an empirical foundation of verifiable administrative practices throughout the school's operational framework.

This comprehensive supervisory framework demonstrates that school accountability extends beyond mere legal administrative compliance to actively generate substantive, long-term public trust. This operational approach aligns directly with Raziq & Kusumaningtias, (2024), who asserted that effective educational accountability requires transparent reporting grounded in objectivity and strict regulatory compliance. By embedding standardized verification procedures into daily administrative practices, the institution transforms abstract compliance mandates into measurable, publicly defensible operational outcomes. This institutional transition is critical because transparent reporting mechanisms eliminate ambiguity, thereby reassuring stakeholders regarding the proper utilization of school resources. Consequently, establishing objective audit procedures functions as a vital governance mechanism that reinforces institutional legitimacy within the broader community.

Furthermore, empirical findings by Jerrim & Sims, (2022), revealed that data-driven accountability mechanisms effectively mitigate the principal-agent dilemma inherent within educational management structures. Within this structural framework, school executives operate as delegated agents entrusted by the foundation and community stakeholders to manage institutional social capital professionally. Systematically reducing information asymmetry between school leadership and governing bodies prevents potential incentive misalignments while curtailing unauthorized discretionary financial spending. These operational constraints directly align with Connolly & James, (2024), who demonstrated that robust accountability acts as a core governance element driving quality standards and financial performance. Therefore, aligning managerial incentives with objective performance metrics ensures that executive authority remains tightly coupled with constituent interests and organizational objectives.

As demonstrated in recent comparative governance studies by Gbadrive & Okpala, (2023), reducing audit infractions requires comprehensive control frameworks that address internal and external administrative threats. This empirical pattern aligns with evidence that well-designed internal audit functions, backed by board oversight, significantly enhance overall institutional effectiveness and regulatory compliance. The structural integration of dual auditing bodies ensures that internal operational routine checks are continually validated against rigorous external professional standards. Therefore, harmonizing these internal and external control mechanisms enables proactive administrative interventions that effectively prevent operational infractions before systemic failures occur. Ultimately, this dual oversight model safeguards institutional integrity and long-term public credibility, establishing accountability as an enduring organizational value.

8. Independency

Based on empirical interviews and observations, SMA Muhammadiyah 2 Sidoarjo operationalizes independence through delegated autonomy and clear jurisdictional boundaries for school leadership and external stakeholders. While Majlis Dikdasmen and Local Education Officials focus on strategic supervision and regulatory compliance, school leadership maintains full operational autonomy over daily administrative decisions. This structural demarcation protects the educational institution from external political interference and arbitrary directives while clearly defining internal and external stakeholder roles. Consequently, this clear division of authority ensures operational self-governance while maintaining alignment with external regulatory oversight bodies.

This structural separation aligns with Larasati (as cited in Ismara et al., 2020:84), who emphasized that true institutional independence requires administrative execution free from external political intimidation or undue influence. From an internal governance perspective, institutional independence also requires robust administrative processes that systematically regulate the equitable distribution of power and operational authority among school members. As Kasapoğlu Tankutay & Çolak, (2025)observed, power-sharing mechanisms and stakeholder consultations in policy development are fundamentally sustained through formal administrative processes. They further noted that structural empowerment entails formal administrative power-sharing, whereas effective authority delegation empowers individual school members to make autonomous decisions that directly drive continuous school improvement. Consequently, embedding structured power delegation within institutional policies converts passive administrative compliance into active, autonomous professional decision-making across all departmental levels.

Furthermore, although this structural independence and delegation of authority empower school members, such operational autonomy must be carefully managed to prevent institutional fragmentation. In this context, Mincu, (2022) asserts that institutional school autonomy and individual professional autonomy are not mutually exclusive concepts within effective educational governance frameworks. Rather, these two dimensions of autonomy must reciprocally reinforce one another to sustain institutional alignment and foster continuous collective professional development. If individual autonomy is pursued to an extreme without strategic guidance from cohesive school leadership, it risks damaging organizational coherence, overall instructional quality, and educational equity. Therefore, maintaining administrative coherence requires establishing institutional safeguards that prevent autonomous professional discretion from devolving into fragmented, uncoordinated departmental practices.

Therefore, effective operational independence requires maintaining a dynamic equilibrium between administrative hierarchy and professional collegiality, providing clear shared direction while encouraging collaborative engagement. In practice, ideal institutional independence is not defined by the absence of administrative structures, but rather by conditions that actively facilitate and direct collective agency. This conceptual perspective aligns with the empirical synthesis by Nordholm & Jarl, (2025), which demonstrates that school autonomy remains an inherently ambivalent governance mechanism. Without a deliberate balance between bureaucratic coordination and individual professional discretion, unguided autonomy risks escalating administrative burdens while fragmenting institutional coherence. Ultimately, establishing structured administrative coordination ensures that decentralized operational independence directly enhances educational outcomes rather than undermining organizational stability.

CONCLUSION

Based on the empirical analysis of the eight OECD principles, Good School Governance at SMA Muhammadiyah 2 Sidoarjo is effectively realized despite minor operational limitations. Specifically, seven governance principles are fully institutionalized across daily operations, whereas institutional transparency requires structural improvement regarding real-

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time maintenance of public digital disclosures. Consequently, the institution demonstrates robust baseline compliance with global governance standards while highlighting specific operational areas requiring systemic administrative refinement.

From a theoretical perspective, this research demonstrates that universal modern governance frameworks can be harmoniously integrated with localized institutional values and Islamic organizational ideology. Specifically, it expands New Public Management literature by proving that faith-based institutional ethics and formal administrative autonomy can reinforce governance integrity simultaneously. Furthermore, the study enriches principal-agent theory by illustrating how multi-layered audit frameworks systematically eliminate information asymmetry within private secondary educational institutions. Ultimately, these theoretical insights advance global governance discourse by validating how decentralized autonomy operates effectively within values-driven educational ecosystems.

From a practical standpoint, this study provides an actionable management blueprint for school leaders seeking to map professional jurisdictional boundaries and eliminate internal administrative friction. To optimize transparency, school executives should institutionalize standardized cross-departmental data workflows that effectively resolve information latency on official public digital platforms. Additionally, monetizing secondary institutional facilities offers a viable practical strategy for private schools striving for financial self-reliance without compromising core pedagogical quality. Implementing these administrative recommendations enables educational leaders to operationalize sound governance principles into daily administrative routines while maintaining fiscal stability.

Regarding policy implications, these findings emphasize that foundational boards and state education authorities must establish a clearly calibrated tri-partite division of administrative authority. Education policy makers should position foundation boards as strategic supervisors, state authorities as quality regulators, and school principals as autonomous operational managers. Furthermore, regulatory frameworks should actively incentivize standardized digital reporting mechanisms to mandate substantive institutional accountability across public and private educational sectors. Establishing these regulatory parameters ensures that institutional governance standards remain legally binding, transparent, and structurally enforceable across diverse schooling systems.

Because this study focused exclusively on a single private secondary school, future scholars should conduct comparative empirical analyses between private and state-managed educational institutions. Such comparative inquiries will help identify critical structural success factors, environmental hindrances, and broader contextual variations influencing Good School Governance implementation. Expanding research scope across diverse institutional types will ultimately strengthen the empirical generalizability of governance frameworks in broader global educational contexts.

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