Abstract. This study aimed to ascertain the degree of autonomy possessed by SMK Muhammadiyah 1 Taman Sidoarjo as well as the degree of stakeholder participation, cooperation, and accountability on the side of the institution. Descriptive analysis, or the analysis of data by summarizing or characterizing the data obtained as they are without drawing broad inferences or generalizations, was the method of data analysis employed in this study. The following points are discussed about the implementation of school-based management (SBM): 1) School independence is demonstrated by the authority of the school to develop curricula and learning programs following the initiative of school members and in compliance with applicable laws and regulations; and 2) Internal school cooperation has been well established with synergies between school activity units, whether they are school teamwork or individual residents schools. The government, the local school committee's community, and business and industry have all benefited from school collaboration with the outside world. 3) Contribution to the implementation of educational initiatives through monetary and financial support, material and facility support, intellectual support, and support funds. 4) It is remarkable that the school is transparent about its funding and programs. School staff workers and committees collaborate to create school programming and budgets. 5) The school has provided citizens, school committees, foundations, and the government with accountability for the procedures and outcomes of program execution and school finances, which falls under good school accountability.

Keyword: National Education Standards, SMK Muhammadiyah 1 Taman Sidoarjo, Public Policy

INTRODUCTION

Local Government Law No. 22 of 1999 has a significant impact on education. The regions were given complete authority over policies previously supervised by the national government (decentralization). School-based management (SBM) is being developed in the framework of regional autonomy so that schools can optimize all components/school residents. All students must demonstrate greater creativity and innovation in running their schools and enhancing the standard of education.

Therefore, it is crucial that everyone engaged comprehends what SBM is, its advantages, potential drawbacks, and, most crucially, how it affects student accomplishment. Indonesia's
national education system aims to ensure equal access to educational opportunities, enhance the value and quality of education, and increase the effectiveness of the management of education in response to the demands of globalization. Today's period of globalization is characterized by more complex problems and a fiercer rivalry for human resources; therefore, superior human resources are required by mastering science and technology.

The government uses education as one method of producing excellent human resources. Despite the assumptions outlined above, Indonesia has a fundamental issue, notably the generally subpar quality of education. This is a result of Indonesia's subpar educational system. According to the findings of the Political and Economic Risk Consultancy (PERC) poll, reported in Kompas on September 5, 2020 (Yuliana, 2021), Indonesia has the weakest educational system in all of Asia, ranking 12th out of the 12 nations surveyed.

The Ministry of Education claims that a centralized educational system and the inadequate involvement of the community, particularly parents, in delivering education in schools are two contributing factors to Indonesia's poor educational standards. Schools have lost their independence, inventiveness, and initiative due to the centralized implementation policy, where nearly everything is organized in detail from the center, and their ability to make the necessary decisions without assistance from the education bureaucracy.

The community's involvement (stakeholders) has tended to take the form of financial assistance and less involvement in decision-making, implementation, monitoring, evaluation, and accountability, relieving schools of the responsibility of holding the community accountable for educational procedures and outcomes. Due to the poor quality of education, improvements must be made to the Indonesian educational system. In order to address this, the government has decided to restructure how education is implemented, moving away from centrally-based quality education management and toward school-based quality improvement management or school-based management.

Existing educational issues should be resolved through changes to the education delivery system. A school for business and management specializing in computer engineering, furniture networks, and logistics is known as SMK Muhammadiyah 1 Taman Sidoarjo. This description suggests that SBM implementation in schools went differently than planned. SMK Muhammadiyah 1 Taman Sidoarjo also displayed impressive accomplishments at the same time. Because the accomplishments are anticipated to give a preliminary signal that the school has been able to adopt SBM effectively, a closer examination of how SBM is implemented at the
school is critical. As a result, analysis was done to determine how SBM implementation at SMK Muhammadiyah 1 Taman Sidoarjo.

LITERATURE

In addition to government, as it pertains to the state apparatus, policy is an instrument of government that also has to do with the administration of public resources. The administration and distribution of natural, financial, and human resources for the benefit of the public, i.e., the people, residents, communities, or citizens, are fundamentally decisions or choices of action that fall under policy's purview. A country's political system's ideas, theories, ideologies, and interests unite to form policy through cooperation, compromise, or conflict.

According to Heinz Eulau and Kenneth Prewitt, 1973, in Leo Agustino (2006: 6), a permanent choice is defined as one that is marked by consistency and repetition (repetition) of conduct from those who make and from those who obey decisions. Regarding Carl Friedrich, he stated in Leo Agustino (2006: 7) that a policy is a set of actions or activities that are suggested by an individual, group, or government in a setting, mainly where there are challenges and opportunities where the policy is suggested to help overcome them to achieve the intended goal.

Bridgman and Davis claim that Edi Suharto (2007: 3) explained in 2005 that "whatever the government chooses to do or not to do" is a part of public policy in general. "whatever the government chooses to do or not do" constitutes public policy. Hogwood and Gunn claim that in 1990 Edi Suharto (2007: 4) said that public policy is a collection of government initiatives intended to produce particular results. This does not imply that the government alone owns or controls the meaning of "policy."

The policies of non-governmental organizations (NGOs), social organizations (such as the Karang Taruna or the PKK), and other voluntary institutions are also governed by laws. According to Bridgeman and Davis, Edi Suharto (2007:5) emphasized that public policy includes at least three interconnected dimensions, including a purpose, a legal or morally acceptable course of action (authoritative choice), and a hypothesis (hypothesis).

In the end, public achievement is what matters most in policy. To put it another way, public policy refers to a group of government initiatives created to produce specific outcomes the public, a constituent of government, expects. Because it is made by institutions in the political system, policy decisions are made with legality or authority. The decree obliges governmental workers to take or direct a specific course of action, such as drafting proposed laws or regulations for consideration by parliament or assigning funds to carry out specific initiatives.
Theories, models, and hypotheses about cause and effect are the foundations for policies' development. Policies are always based on behavioral hypotheses. Policies are usually accompanied by rewards that motivate individuals to act. Estimates of success and methods for averting potential setbacks must be consistent across all policies. It is possible to draw some general conclusions about a definition of public policy based on the definitions provided above.

First, public policy prioritizes activities with a clear goal or purpose rather than inconsistent or erratic behavior. Second, rather than being made up of isolated decisions, public policy consists of pieces or patterns of actions taken by government representatives. Third, public policy is what the government does, not what it intends to do or what it will do, such as regulating commerce, containing inflation, or providing public housing.

Fourth, public policy may be advantageous or detrimental. A favorable policy involves a clear government response to an issue. In contrast, a harmful policy can involve a decision by government representatives to do nothing when, in that situation, government intervention is required. Fifth, public policy is a commanding act that, at the very least, is based on the law.

METHOD

This study uses a descriptive approach method in a quantitative, non-experimental study. Descriptive study is research that does not compare or relate one variable to another; instead, it measures the value of independent variables on one or more variables (Sugiyono, 2009: 56). In this sense, descriptive research does not need hypotheses because it aims to describe a symptom or occurrence that is the subject of the study without giving it special consideration. It also does not explore links or attempt to explain similarities across variables. This descriptive study intends to learn more about implementing school-based management at SMK Muhammadiyah 1 Taman Sidoarjo under this idea.

DISCUSSION

Schools must become more autonomous in the creation of educational initiatives as part of the implementation of school-based administration. By relying less on their superiors, schools are given more freedom to manage their programs. As a result, the school's resources must be adequate to meet the program's requirements.

• Participation Forms

Participation takes the form of stakeholder support for the implementation of educational initiatives. Stakeholder participation takes the form of monetary contributions, material and facility contributions, mental and emotional contributions, and energy contributions. This is
consistent with Rohmat's research findings (2007:ii), which outline the forms of community engagement in the form of financial, material, intellectual, and energetic contributions. The Ministry of National Education (2009:9) also highlights the fact that stakeholder participation can take the following forms: a) money assistance, b) material or facility support, c) thought support, and d) energy support.

Stakeholder involvement in the implementation of educational initiatives through financial support falls under the category of good. Financial support from the government falls into the large group, support from students falls into the low category, and help from the community falls into the very large category, according to the average estimate. This demonstrates that the community provides the most financial support.

Interviews and documentation data that show that student guardians contribute the most to school funding confirm the aforementioned findings. It is known that financial support in 2009 from stakeholders based on data documenting the school budget (APBS) on the 2022 balance sheet and school principal data. The community and parents provide the largest amount of financial support among all stakeholders, totaling Rp6,422,170, through registration costs of Rp20,064,000, education fees of Rp6,148,106,000, and school committee funding of Rp254,000,000.

The central government is providing financial support in the form of IDR 750,000,000 in RKK funds, IDR 700,000,000 in RSBI funds, and IDR 75,000,000 in school business centers. The provincial government will provide IDR 398,128,000 in funding assistance in the form of BOMM funds totaling IDR 190,108,000, scholarships for low-income secondary school students, special student assistance in the amount of IDR 186,420,000, Report Card IDR 192,000,000, and Retrieval IDR 2,400,000.

The level of stakeholder involvement in the implementation of educational initiatives in the form of material and facility assistance is quite high. According to the average calculation, while material and facility support from the government falls into the low group, community and school support falls into the moderate category. The community, however, represents the largest stakeholder contribution in terms of material and facility support.

At SMK Muhammadiyah 1 Taman Sidoarjo, community involvement in the form of material or facility assistance is minimal. This is not significantly different from the findings of Rohmat's research, which showed that there was very little community involvement in the area of education at SMK Muhammadiyah 1 Taman Sidoarjo. This demonstrates that SMK
Muhammadiyah 1 Taman Sidoarjo has been successful in enlisting community support for school programs through the provision of supplies and facilities.

Stakeholder involvement at SMK Muhammadiyah 1 Taman Sidoarjo in the form of government-produced resources, specifically books to complete the library collection. Learning facilities for students that contain teaching material modules are provided by school inhabitants themselves, particularly from the teachers. The supply of learning facilities to their children, which are utilized to study at school and at home, is the next step in which the community, particularly parents, participates. Participation from other communities, particularly from business and industry, which offers students and teachers useful resources to do industrial work practices and internships.

Stakeholder involvement in the implementation of educational initiatives through encouragement of positive ideas. According to the average calculation, the community has little support, the school population has a lot of support, and the government has a moderate amount of support. This demonstrates that school residents are the stakeholder group with the highest level of thinking support. Stakeholder participation in the form of ideas, aspirations, and criticisms during meetings and conversations for school improvement at SMK Muhammadiyah 1 Taman Sidoarjo.

Participation of stakeholders in the form of ideas shared via discussions with school committees and in-person meetings with the education office. According to Sugiyatno's research findings (2007:19), frequent meetings with the school committee are held to suit the desires of internal and external school inhabitants. The level of stakeholder involvement in the execution of educational programs in the form of energy support is quite high. According to an average calculation, it is known that while support from school inhabitants is very strong, support from government and community workers is also pretty significant.

According to this data, school inhabitants participate in the most types of labor. Government participation in the form of energy assistance, specifically from the Sidoarjo Regency Education Office by serving as a presenter at an internal training event on July 14, 2021 at SMK Muhammadiyah 1 Taman Sidoarjo. Participation of school residents in the form of energy support, namely the performance of each resident's responsibilities in line with the initiatives taken by the school. UNY students participate in KKN-PPL activities as teachers and offer energy support to schools in implementing their programs as one example of community involvement.
Forms of Cooperation

In order to facilitate the implementation of school programs, schools and other associated parties cooperate both internally among school inhabitants and externally between schools. Data computations' findings indicate that cooperation in the implementation of educational programs falls into the "good" category. This demonstrates how well-established internal and external collaboration at the school is.

Calculating the data from the questionnaire revealed that the school's internal cooperation was strong. An assertion made by the vice principal that internal cooperation at the school is progressing well supports this data. This internal cooperation is demonstrated by the cohesiveness of small, astute, and nimble working group units when putting school programs into action, conducting picket-line operations, and organizing productive get-togethers for students. In addition, the development of cordial relationships within the school community has fostered an environment that is favorable for learning and working.

To develop a supportive and peaceful learning environment where school programs may be successfully implemented, cooperation between principals, teachers, staff, and students must be upheld. Regular meeting activities, strong coordination between work units, and each work unit working efficiently and in accordance with its responsibilities can all be signs of cooperation between educators and education staff in schools. These behaviors help the institutions they work in achieve their joint objectives. Programs at the school will therefore be carried out correctly. To ensure the success of teaching and learning activities carried out by teachers, cooperation between colleagues must be appropriately maintained.

An environment that is favourable to learning will arise from good teacher relationships. This is in line with Mulyasa's opinion, which is that in order to produce a favorable and enjoyable working environment, good relationships between instructors must be fostered (2005: 57). According to the data collected, the school's external cooperation falls under the good category. This suggests that communication and collaboration between the school and other relevant stakeholders have been successful. The government and the community both participate in putting educational initiatives into action.

Cooperation between schools and the government or the Education Office through various official meeting events and the synchronization of official programs with school programs. In order to prevent official programs from interfering with school programs and vice versa, communication between the agency and the school must be established. As a result, schools are
able to carry out their programs in compliance with the guidelines set forth by the regional office of education.

The partnership between SMK Muhammadiyah 1 Taman Sidoarjo and community members, such as parents of students, was established in the forum of the school committee. Later, the school also worked with business and industry in a dual system education program to support the implementation of educational initiatives. This cooperative endeavor demonstrates the solid foundation that exists between the school, the community, and the economic and industrial world. This is in line with the Ministry of National Education's assertion that successful school cooperation is demonstrated by strong relationships between the school and the community (2009: 63).

Cooperation between schools and communities is a school activity that involves the community on a personal and organizational level with the guiding principles of voluntarism, mutual benefit, and sharing common interests in a forum in order to facilitate the seamless delivery of education in schools. The purpose of this collaboration is to make use of the community's capacity to support the effective delivery of education in schools in accordance with the shared objectives. At SMK Muhammadiyah 1 Taman Sidoarjo, the school committee established a partnership between the institution and the neighborhood.

The school also aspires to work in tandem with industry and business. This network of collaboration is intended to support the execution of educational initiatives through curriculum creation and educational processes through industry work experience or internships, student competency assessments, and graduate marketing. Partner companies and organizations with the school include PT. Bukaka Teknik Utama, PT. Porter, PT. Hino, CV. Utilindo Perkasa, and others. The cooperation entails the realization of the implementation of educational programs from mutually agreed memorandums of understanding, one of which is the MoU with CV. Utilindo Perkasa with MoU No. E-2//a.20/XII/09, which was implemented from 2019 to 2020 in the form of industrial work practices and student competency tests.

According to the Ministry of National Education (2009: 64), the execution of cooperation contracts indicated in the Memorandum of Understanding with relevant parties demonstrates how successfully schools have established partnerships or cooperative efforts in the delivery of educational programs. The collaboration between schools and other relevant parties complies with Permendiknas No. 19 of 2007 concerning Education Management Standards regarding community involvement and school partnerships, which states that each school/madrasah must form partnerships with other pertinent institutions in relation to inputs, processes, outputs, and
utilization of graduates. Partnerships between government and non-government organizations and schools/madrassahs are conducted.

- Forms of Accountability

  The confidence of stakeholders is intimately tied to school accountability. According to the data gathered, school accountability falls into the "good" category. This demonstrates how effectively the school has executed its accountability to stakeholders.

  School administrators must be transparent about school finances and programming since teachers and school principals are in charge of carrying out school programs while the community is responsible for paying for them. Accountability can be determined by a party's knowledge of the school's finances and program, both verbally and in writing, as well as by how satisfied the school's community and school committee are with it.

  Accountability for the execution of educational programs in schools, as evidenced by reporting, is positive. This demonstrates that the school has prepared a report for the appropriate parties regarding the execution of the school program and school finances. The government, foundations, school committees, and school residents get written reports on the implementation of school programs. The existence of accountability systems, monthly reporting, and accountability reports, according to Saiful Sagala (2016: 108) is evidence of accountability.

  This viewpoint is also consistent with Tamsir's research findings (2010: ii), particularly in the area of accountability for program success and effective financial management through the submission of written reports to the school committee, parents, and school residents. It's a good thing to have meetings for accountability. According to the findings of the interviews, each individual in charge of the program held themselves accountable to the principle and school committee during meetings to go over the outcomes of the implementation that had been accomplished.

  A conference with the Education Office, foundations, and parents was then conducted at the end of the school year to discuss the outcomes of the implementation of school programs. The school committee and the school community both agreed that the school had provided adequate accountability. This is demonstrated by the lack of objections or concerns from school committees and communities. According to the Ministry of National Education's statement (2019: 45) that the success of school accountability is marked by increased public trust and satisfaction with schools, this shows that school accountability has operated successfully with satisfaction from school residents and school committees.
CONCLUSION

- The ability of the school to create curricula and learning programs in accordance with student initiative and in compliance with existing rules and regulations demonstrates the school's independence. There are school initiatives to improve the quality of human resources and equipment through training, offer opportunities to improve academic qualifications, and build school infrastructure that has not met the minimum standards in accordance with program demands. Additionally, educator and educational resources as well as school facilities and infrastructure have not met the minimum standards. By developing school production and service units, schools are attempting to raise money by maximizing the potential of their resources. Internal school collaboration has grown significantly, either between teams of students participating in school activities or between individual students. Through the forum of the school committee, the school has engaged in external collaboration with the government, the community, and commerce and industry. The collaboration is progressing well and making a meaningful difference in the school's advancement, especially in the areas of curriculum development, funding fulfillment, infrastructure, Prakerin implementation, competency testing, and staffing allocation.

- Contributions in the form of money, supplies or facilities, ideas, or support funds to the implementation of educational initiatives. Financial assistance is the sort of stakeholder participation that is most prevalent. Overall, there has been good participation in the implementation of educational programs.

- Good examples of school accountability include when schools have made residents, school committees, foundations, and the government accountable for the manner in which programs are implemented and their outcomes, as well as the financial health of their institutions. By submitting reports at meetings with school residents, school committees, foundations, and the government, the school establishes an accountability framework for the implementation of the program's process and outcomes. In the absence of objections, the school committee and inhabitants of the school were pleased with the accountability provided by the institution. Overall, SMK Muhammadiyah 1 Taman Sidoarjo's adoption of school-based management falls under the "good" category. The implementation of school-based management as evidenced by school autonomy, school collaboration, forms of engagement, school openness, and school accountability has been successful.
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