Conceptualization of Transcendental Awareness on Neo-Institutional Theory Towards Good School Governance in Indonesia

Nurhasan Hamidi[1], Asri Budiningsih[2], Nurtanio Agus Purwanto[3]

Abstract

Many works of literature discuss the role of Good School Governance (abbreviated as GSG) towards school performance. At the same time, a gap in understanding GSG occurs in various countries. In addition, the demand for implementing GSG forces schools to seek legitimacy through neo-institutional theory. Coercive isomorphism requires categorical, procedural, structural, and personnel adjustments. This study proposes developing the neo-institutional theory through coercive isomorphism in implementing GSG in Indonesia. It is descriptive-qualitative research using scientific literature studies and semi-structured interviews with the informants from school management and teachers in particular categories of vocational high schools, which are determined purposively using the source triangulation method. The research findings can be proposed as a conceptual model for the contribution of transcendental awareness as part of an adjustment in the coercive isomorphism of the neo-institutional theory.

Keywords: *Good School Governance, Neo-Institutional Theory, Coercive Isomorphism.*

Introduction

Good school governance (GSG) is key to developing high-performing schools (Leechman, McCulla & Field, 2019). However, various countries have gaps in understanding school governance. The pressure to implement GSG due to global influences or juridical demands in Indonesia makes educational entities seek legitimacy, where this legitimacy is achieved through an institutionalization process, and this institutionalization process is explained by the neo-institutional theory (Ansmann & Seyfried, 2022).

In the neo-institutional theory, pressure from environmental influences forces organizations to make various adjustments, which DiMaggio & Powell (1983) call coercive isomorphism. Categorical adjustment can be made through internal control as an organizational control mechanism (Honingh & Genugten, 2016). Structural adjustment can be made through internal audit effectiveness (Ben Jaafar, Alzouebi & Bodolica, 2022; Cheng, 2020; Christoper, 2014; Januri, Saragih & Sari, 2018; Melanie, Honingh, Hooge & O'Hara, 2016). Procedural adjustment can be made by organizations through a decision-making process in internal management (Arar & Nasra, 2018; Honingh &

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[1] nurhasanhamidi.2021@student.uny.ac.id
[2] asri_budi@uny.ac.id
[3] nurtanio@uny.ac.id

Hooge, 2014; Verhelst, Vanhoof & Van Petegem, 2021; Truong, Hallinger & Sanga, 2016). Teachers' citizenship behavior forms the personnel adjustment toward GSG (Fitzgerald, 2017; Hendrawijaya, 2020; Mahipalan, Sheena & Muhammed, 2019; Pérez, García & Ríos, 2020).

According to Hooge & Honingh (2014), an education with a certain quality requires awareness that will produce will and skill. Truong, Hallinger & Sanga (2016) emphasized the role of local cultural values in maintaining the harmony of school management collectivism. Thus, this research seeks to conceptually develop the process of coercive isomorphism in neo-institutional theory by incorporating the transcendental awareness adjustment as local cultural values in Indonesia.

Theoretical Concept

GSG Institutionalization in Indonesia

According to Scoleze, Galvalo & Carvalho (2020), governance refers to behavioral guidelines (including setting goals, making ethical decisions, and adjusting to organizational cultural standards) using a control mechanism to ensure a follow-up plan. Governance covers three domains: state, private sector, and society. In the context of an education unit, the society becomes a strategic actor that plays its active roles in encouraging and supervising the school governance process (Leechman, McCulla, Field & Laurie, 2019). School governance is seen as a new paradigm in actualizing quality education.

According to Leechman et al. (2019), the most important thing that becomes the pillar of GSG is trust. Trust is the glue that will maintain the pillars of vision, accountability, leadership, and strategy implementation. The GSG pillars should involve three parties: (i) school management, (ii) school principal, and (iii) school committee. The relationship among the three parties that build the GSG pillars will occur when there is an alignment of the school's core cultural values, the capacity of the people involved, and the governance structure built into a team based on mutual trust.

According to Ibrahim, Arshad, Salleh & Dani (2017), seven dimensions form the school governance: providing adequate instructional materials, providing educational infrastructure, providing the appropriate knowledge, completing educational benchmarks, supporting teachers and their welfare, creating a conducive learning atmosphere, and providing high-quality teachers. According to the OECD, the eight GSG principles are transparency, accountability, responsibility, independence, justice, participation, effective and efficient, and consensus-oriented.

School governance should not just be a demand, yet a necessity. According to Leechman et al. (2019), school governance is seen as improving student educational outcomes, creating financial sustainability, preparing schools to complete their current and future needs, and achieving the vision. Ford & Ihrke (2020) also stated that good governance would impact organizational performance. In Indonesia, school governance plays a very vital role in achieving the national education standard as part of the mandate of Law No.20 of 2003 concerning the National Education System. The completion of the national education standard is a manifestation of achieving the educational quality standard. The shift in school accreditation assessment, from administration-based to performance-based, has implications for the school management compulsion to carry out continuous improvement to improve the quality of education.

GSG implementation is not just a management claim. Thompson, Alleyne & Soverall (2019) found that management claims to carry out their roles and responsibilities effectively and efficiently, influence decision-making, control and conduct well-organized meetings. However, stakeholders reported a lack of accountability and transparency,

inadequate disclosure, and long management meetings that resulted in excessive delays in decision-making. There was also a school governance crisis in educational accountability and transparency (Asqolani & Sopian, 2021; Dwangu & Mahlangu, 2021; Williamson, 2018).

The GSG practice will support schools in managing resources to provide quality education services. Research by Ford & Ihrke (2020) proves that organizational performance will increase along with applying good governance principles. However, environmental coercion in implementing good governance will generate normative pressures to behave in organizations (Gazley, Nicholson & Jill, 2017). Huang, Daizen & Kim (2020) revealed that governance changes rapidly due to the influence of new public management ideas, market mechanism drives, entrepreneurial approaches, and global events in private education units, not state education units.

The pressure to implement the GSG due to global influences and juridical demands in Indonesia makes educational entities try to fulfill it. In this section, the influence of the external environment will color the managerial institutionalization process of the institution so that the institution gains public legitimacy. Neo-institutional theory answers this phenomenon, that is, the neo-institutional theory assumes that the external environment demands institutions in two ways: the technical demand to make institutions efficient and effective, and the socio-cultural legitimacy demand to make institutions comply with the values, norms, rules, and public trust (DiMaggio & Powell, 1983).

The pressure of environmental influences forces organizations to make various adjustments. DiMaggio and Powell (1983) call this pressure coercive isomorphism. This coercive isomorphism has implications for various adjustments that institutions should make. These adjustments are categorical, structural, procedural, and personnel. These adjustments will affect the institutionalization process until the organization gains legitimacy from the public. At the educational unit level, institutionalization is supported by effective school governance that guarantees the legitimacy of schools as institutions. In short, institutional legitimacy is achieved through institutionalization (Connolly & James, 2022).

Determinant Factors of Internal Control Quality

COSO (1992) defines internal control as a process influenced by the board of commissioners, management, and other personnel designed to obtain reasonable assurance about achieving objectives: reliability of financial reporting, conformity with applicable laws or regulations, and effectiveness and efficiency of the operation. Internal control is seen as an important factor in the management process of each entity. The process of planning, controlling, and the quality of decision making within the entity will determine the output of an entity.

Internal control is the most important mechanism in supporting accountability and enabling the organization to monitor and control its operations (Brennan & Jones, 2008). The objectives of internal control (Agbejule, Jokipii & Annukka, 2009) are to ensure the effectiveness and efficiency of the organization, ensure the reliability of financial information, and ensure compliance with applicable laws and regulations. All types of organizations, including educational units, are not immune to fraud/crime. Organizations with strong internal controls tend not to experience fraud/crime. Strong internal controls reduce opportunities to engage in selfish behavior. It is the reason for the importance of all levels of the organization in increasing commitment to comply with the internal control system (Scheetz, Smalls, Wall, & Wilson, 2021). Measuring the quality of internal control as part of the entity management process needs to be carried out since it is suspected of influencing the level of implementation of the GSG. Poor internal control will impact the quality of organizational performance reporting (Mahmoud, Mahdi & Toktam, 2019).

The Role of Quality in Decision Making

In addition to control factors, decision-making is an important element in the management process. Every management process, from planning to controlling, is always accompanied by decision-making. The decision-making process is a logically sequential series of activities that should be passed to decide. Goetsch & Davis (2016) concluded that decision-making is important in managing an organization's quality. This process includes identifying the problem, gathering relevant data, considering alternative solutions, selecting the best alternative, and implementing and monitoring alternative options. All decision-making approaches are objective, subjective, or a combination.

The quality of decision-making refers to the effectiveness of the decision-making mechanism (Visinescu, Jones & Sidorova, 2016). Research by Beiragh, Alizadeh, Kaleibari, Cavallaro, Zolfani, Bausys & Mardani (2020) concludes that decision-making effectiveness will be achieved if management capabilities function optimally in making complex decisions, while decision-making efficiency refers to the timeliness of decisions associated with available resources.

According to Larrick (2016), the study of the decision-making process emphasizes much attention to the individual decision level. Decision-making should focus on the social context since it allows diverse knowledge to be collected and creates shared perspectives. Therefore, decision-making is a social process that involves many parties in an organization. On the other hand, Samson & Bhanugopan (2022) place decision-making management as a factor that will improve organizational performance when adequate quality human resources support the organization. Research by Bandur, Hamsal & Furinto (2022) also confirms that quality decision-making at the educational unit level will create school improvements and increase student achievement. Based on various literature, decision-making is a series of systematic and logical activities in processing information to reach various alternative solutions and then choose the best alternative.

Teacher's Citizenship Behavior (TCB)

Teachers are the main actors of public sector organizations that provide educational services. According to Pablo, Reay, Dewald & Casebeer (2007), schools should focus more on internal resources than responding to competitive market behavior. Response to competitive market behavior is an area of concern for business-oriented organizations. Therefore, more attention should be given to the school's human resource component (principal, teachers, school committee, and parents). At the level of social exchange theory initiated by Homans (1961), administrative staff will exchange benefits (benefits, rewards, incentives) with costs (Gilovich, Keltner & Nisbett, 2006). Rationally the organization's staff will seek to maximize benefits and minimize costs. Likewise, education staff in schools will maximize profits and minimize costs on the other hand. Theoretically, the school as an entity is also a means of actualizing teachers; that is why the concept of TCB emerges.

TCB is an action that goes beyond what the teacher has to do for the benefit of the school where they work. Such behavior becomes a set of desired job behaviors (Soto, Sánchez & Núñez, 2020). Podsakoff, Whiting, Podsakoff & Blume (2009) define TCB as individual behavior that exceeds the requirements that should be carried out in certain roles, which are personal choices. TCB is a voluntary effort by teachers not described in job descriptions or recognized by formal reward systems; however, such behavior is highly beneficial to overall organizational effectiveness (Mahipalan, Sheena & Muhammed, 2019). TCB is behavior that goes beyond defined role requirements and is directed towards an individual, group, or organization as a unit to promote organizational goals (Ahmed, 2021). TCB is employees' contribution to the organization outside of their formal obligations. TCB is a helping behavior that supports the social environment of the

organizational network, yet is not included in the core tasks of work (Shapira & Raftar, 2016). Meanwhile, according to Robbins & Timothy (2009), TCB is a chosen behavior that is not part of an employee's formal work obligations, yet supports the effective functioning of the organization.

TCB signals that teachers are willing to engage in extracurricular activities or support other teachers in their school projects (Laurian & Fitzgerald, 2017). TCB plays a role in three dimensions: towards schools, colleagues, and students. The first dimension refers to behavior aimed at helping another colleague (e.g., a new teacher). The second dimension refers to behavior aimed at helping students improve their achievement. The third dimension describes impersonal behavior directed at school gains, for example, assuming roles that are not part of the job (Ahmed, 2021). All characteristics of TCB reflect ethical behavior (Shapira & Raftar, 2016). TCB behavior is carried out, consciously and unconsciously, and directed or not directed, to provide benefits and advantages for the school. The main component of TCB is offering assistance to others without expecting immediate reciprocal assistance on the part of the individual receiving the assistance (Da'as, Schechter, & Qadach, 2019).

The Capacity of Internal Quality Audit

The internal quality audit cannot be separated from the concept of quality assurance. In order to implement quality assurance, it is necessary to integrate the hardware side of the system (i.e., the technical aspects of quality control) and the software side of the system (i.e., aspects related to the concept of quality, culture, and people factors). Quality assurance differs from quality control (Sallis, 2002). Quality control refers to detecting the final product that does not conform to the set standards. On the other hand, quality assurance is an activity before and during the production process to prevent errors and ensure no defective products.

Narayanaswamy, Raghunandan & Rama (2018) stated that internal audit is important in good governance. Butt (2021) elaborates on the concept of service quality. Service quality is a measure of how well the level of service provided matches customer expectations. Butt's research (2021) found that if the quality of educational services is not perceived well by students, it will harm student satisfaction. Quality audits are routinely required to ensure the quality of education services.

Transcendental Awareness: Unique Cultural Values in Indonesia

Based on decoupling theory (Meyer & Rowan, 1977), decoupling allows it to occur in the process of institutionalization only to function as a "powerful myth." On the one hand, the internalization process can make the organization truly solid, and there is no pretense, or conversely, it makes the organization appear strong, but inside, it is fragile, and there is much pretense. It is motivated by the desire to comply with external regulations and pressure, even though this is only ceremonial and superficial. The decoupling theory allows the organization to maintain its standards, legitimacy, and formal structure. In this case, the organization may have the same formal structure but may differ in practice.

In contrast to formal juridical rules or laws that are coercive towards an entity, local wisdom is more gentle for entities. Local wisdom cannot be negated in organizational governance. Local wisdom in education has a strategic position because: it can change identity that is inherent from birth, not merely foreignness or peculiarity to its owner; the community's emotional participation in the appreciation of local wisdom is very strong; learning local wisdom does not require coercion; can foster self-confidence and self-esteem; and can increase the dignity of the nation (Noor, 2020). In addition, local wisdom positively impacts school governance, especially in increasing the organizational commitment of teaching staff (Dewi, Agung & Dantes, 2019).

As a form of cultural uniqueness in Indonesia, organizational governance can be inspired by local wisdom with Javanese philosophy. Yuniati, Parto, & Rustandi's research (2021)

specifically emphasizes that philosophy in Javanese culture, which creates good habits, togetherness, and honesty, can be the basis for realizing internal quality control. Although it is often suggested that Javanese cultural values are synonymous with upholding simplicity, humility, and spirituality, they also show that courage, wealth, and intelligence are not taboo but important pillars of life (Pitoyo, 2008). Local wisdom in Javanese culture can be identified through the Serat Darmawisata by Mangkunegoro IV, which inspires resource management (Daryono, 2007). These cultural values include hard-working, loving the job, being economical, accurate, careful, studying diligently, controlling desire, managing finances, and not wasting money (Budhisantoso et al., 1990). Everyone should practice these values because they reflect the main characteristics and are the key to success in life (Daryono et al., 2020; KGPAA Mangkunegara IV, 1995).

Data & Method

This research uses a qualitative research design by exploring and reviewing various academic scientific journal articles, academic books, and news or other related documents. Data collection is supported by using a semi-structured interview design with the management and teachers of vocational high schools (SMK) in Indonesia, both public and private, with the status of SMK Centers of Excellence (SMK PK). This article follows a descriptive approach to understanding the relationship between internal control quality, decision-making quality, standard audit quality, TCB, and transcendental awareness as part of coercive isomorphism in neo-institutional theory.

Results & Discussion

Internal Control Mechanisms: Forms of Categorical Adjustment Isomorphism

By the neo-institutional theory, the internal control mechanism is part of coercive isomorphism through categorical adjustments in applying GSG. In Indonesia, there is coercion from the state on state institutions to secure assets through Government Regulation No.60 of 2008 concerning the Government's Internal Control System. Likewise, school management must comply with the Minister of Home Affairs Regulation No.19 of 2016 concerning the Management of Regional Property in managing state property. Empirical facts from Sari, Warneri & Ulfah (2018), school procedures for managing assets have not been effective, and there is no clear division of authority in the school management structure in Indonesia.

According to Epstein, Verbeeten & Widener (2018), internal control mechanisms are key to the functioning of organizations. However, internal control variables must interact with other variables to support optimal organizational function. Epstein et al. (2018) found the interaction of internal control variables with decentralization variables in supporting organizational functions. Tight internal control is negatively related to the level of decentralization, while decentralization positively affects the tightness of internal control. However, organizational performance will improve if decentralization and effective internal control mechanisms work independently. Agbejule et al. (2009) found that the quality of internal control is significantly and positively related to the competence of the audit committee, the level of assurance of internal audit quality control, the follow-up process, and the audit committee's involvement in reviewing internal audit programs and results. Honing & Genugten (2016) stated that the internal control mechanism would encourage the desired behavior and outcomes by imposing organizational goals, values, norms, and culture to stimulate organizational members to internalize various ideas.

In government projects with formal control characteristics, bureaucratic, rigid, and tend to be centralized in terms of decision-making, then the type of internal control that is

suitable is general control in routine and systematic activities (Scoleze, Galvalo & Carvalho, 2020). These findings build on the construction of a relationship between internal control and other organizational areas, such as quality control through internal quality audits. Januri, Saragih & Sari's research (2015) shows that one of the determining factors for the success of good governance is determined by organizational culture, which is the most important part of the control environment as an element of the internal control structure. Zelmyanti & Anita's research (2015) found that internal control is the variable that underlies the correlation between organizational culture and fraud prevention. Likewise, Pradono, Hidayah & Harjanto's research (2021) found that the quality of internal control mediates the correlation between human resource competence and the quality of school performance reporting. Poor internal control will impact the quality of organizational performance reporting (Mahmoud, Mahdi & Toktam, 2019). The quality of internal control is measured by five components: control environment, risk assessment, control activities, information and communication, and monitoring.

Quality of Decision-Making: Forms of Procedural Adjustment Isomorphism

Procedural adjustment in coercive isomorphism can be seen in the decision-making process. Larrick's study (2016) concludes that decision-making is a social process involving many parties in an organization, not the result of the role of one particular actor. This research responds to Truong, Hallinger & Sanga (2016) that teachers are limited in making school managerial decisions. The principal becomes the central decision maker because he feels he has the prerogative and is responsible.

A quality decision-making process must be supported by personal and organizational qualities (Samson & Bhanugopan, 2022) and build school performance in the form of student performance outcomes (Bandur, Hamsal & Furinto, 2022). The quality of decision-making in educational units is believed to be one of the important factors in GSG. Quality decision-making is based on the effectiveness and efficiency of information processing, including the involvement of organizational members in the decision-making process. The effectiveness of educational units is positively related to the dimensions of decision-making management (Arar & Nasra, 2018). In particular, research by Honingh & Hooge (2014) shows that school effectiveness is influenced by the degree to which teachers feel satisfied since they participate in decision-making. In line with Park, Cooc & Lee (2020), teachers involved in the managerial domain of school decision-making have a strong relationship with teacher job satisfaction. The involvement of these teaching staff in decision-making contributes to creating an effective control system for implementing entity performance (Nazaruddin, Sofyani & Saleh, 2021).

According to Verhelst, Vanhoof & Van Petegem (2021), effective schools are developed by a framework that contains eight characteristics: sustainable leadership, school resources, pluralistic communication, supportive relationships, collective efficacy, adaptability, democratic decision-making, and shared vision. According to Ozek, Abasli & Cemaloglu (2021), quoting from Dawson (1995), unqualified decision-making can result in risks for the organization. Therefore, for quality decisions to be taken, many aspects must be considered, including not acting hastily or late in the decision-making process, not prioritizing priority, accepting mistakes, and not consulting other parties in the decision-making process.

TCB: Form of Personnel Adjustment Isomorphism

Various studies have concluded that the goal of TCB is to contribute effectively to the achievement of organizational performance (Ahmed, 2021; Da'as et al., 2019; Laurian & Fitzgerald, 2017; Mahipalan et al., 2019; Podsakoff et al., 2009; Shapira & Rafta, 2016; Soto et al., 2020). Based on the literature review, it can be predicted that TCB will affect school performance economically, efficiently, effectively, equality, and equity. TCB is important for improving teaching staff performance, teaching and learning activities, and school effectiveness (Shapira & Tsemach, 2014). Ironically, Bhengu & Ncwane (2014)

revealed that even though teachers want to take an important role in making decisions related to financial problems at school, their participation is partly superficial and cosmetic.

Based on various literature, it can be concluded that TCB is teacher behavior that stems from their willingness to contribute beyond their core role to the educational unit where they work. Whether consciously or unconsciously, or directed or not directed, this behavior benefits the school. The level of high or low TCB can be measured through five things (Podsakoff et al., 2009): altruism, namely the behavior of helping colleagues without coercion associated with the task of the academic unit; conscientiousness, namely the performance behavior of teaching staff that exceeds the minimum standard; sportsmanship, namely the behavior of abstaining from making damaging rumors or rumors even though they feel irritated; courtesy, namely the behavior of mitigating problems faced by colleagues related to their work or main tasks; civic virtue, namely the behavior of voluntary participation and support for organizational functions in a professional and social nature.

Internal Quality Audit Effectiveness: Forms of Structural Adjustment Isomorphism

Structural adjustments as part of the institutionalization process for the GSG principles are carried out by establishing a quality control team. The existence of this quality control team has a positive influence on achieving school quality. Empirically, the effectiveness of internal audits influences the implementation of good governance (Januri, Saragih & Sari, 2018). The presence of a quality control team in schools by carrying out inspections, internal audits, or regular meetings with school management will impact changes in school quality assurance (Melanie, Honingh, Hooge & O'Hara, 2016).

Education quality assurance is carried out through an internal quality audit mechanism which is the responsibility of the quality control team. The quality control team plays a role in preventing and detecting fraud by ensuring that internal controls are functioning properly. Therefore, the performance of an internal quality audit is needed to maintain the control environment, information, and communication as the main components of the internal control system (Alazzabi, Mustafa & Issa, 2020). Research by Oussii, Taktak & Neila (2018) found that internal audit quality impacts internal control quality. Internal quality audits for schools in Indonesia are carried out by a team of internal quality control units whose duties are to assist school principals in quality improvement; prepare policy documents, regulations, standards, and procedure manuals; prepare a self-evaluation report; prepare internal quality audits; and improve sustainable quality based on the formulation of corrections.

The quality control team is hierarchically higher than the middle management level. The internal audit function is important in the school management structure. This practice aligns with good audit practice guidelines to maintain independence and objectivity. Thus, Christopher (2014) states that the internal audit function in educational entities facilitates its role in implementing the GSG. Hooge & Honingh (2014) concluded that quality control teams contribute to improving education quality. Aligning the elements of the quality control team with the school management through a collaborative culture will enhance the quality of GSG (Cheng, 2020).

The poor quality of academic services impacts student satisfaction with school management services (Butt, 2021). Butt (2021) recommends that school management pay attention to service quality by accepting student feedback and not based on management's understanding of service quality. According to Sarvitri, Supriyanto & Timan (2020), an internal audit is an early warning system. The results of internal audits can be used to improve the education service process—linear quality audit by applying stewardship theory. Stewardship theory explains that the manager, as a steward, will act in the stakeholders' interests. When the interests of stewards and stakeholders differ, stewards will try to work together since stewards look more at efforts to achieve organizational

goals. Stewardship theory looks at how to manage the organization and its personnel. The model of man, which is the assumption in this theory, states that he is an actor with intrinsic motivation to progress (Gudono, 2017). Togetherness, partnership, empowerment, mutual trust, and service are developed to form a common goal. Service quality audits are carried out to ensure that the way to manage the organization and personnel is toward the organization's goals.

The Role of Transcendental Awareness

Welch's research (2020) explains that cultural values support governance norms and practices. The Javanese cultural context dominates local wisdom in Indonesia. Javanese culture is closely related to transcendental awareness, which is thought to influence organizational effectiveness. Although recognized by Welch (2020), what is built is cultures, such as close network relationships, patriarchy, paternalism, respect for authority, seniority, and age can weaken steps towards good governance practices. Research by Truong, Hallinger & Sanga (2016) states that many factors influence the quality of decision-making: roles, skills, knowledge, experience, personality, values held by decision-makers, and organizational culture. Research Truong et al. (2016) emphasized the role of Confucian cultural values in the quality of decision-making as indicated by the desire to maintain collectivist harmony between educators and school management. Empirically religious values are also a part that can strengthen the organization's internal control system (Bouheraoua & Djafri, 2022).

The form of local wisdom in Indonesia can be internalized by internalizing the work ethic of Javanese culture as contained in the Serat Darmawisata by Mangkunegoro IV (Daryono, 2007). The values of transcendental awareness in the context of Javanese culture are known as asthagina, which include: (1) hard work; (2) loving the job; (3) economical; (4) accurate; (5) careful; (6) study diligently; (7) controlling desire; (8) managing finances or not wasting money (Budhisantoso et al. 1990). The work ethic of the Javanese reflects the characteristics of Javanese culture, civilization, values, religious elements, worldview, and life so that Javanese culture is transcendental. According to Suseno (1992), the work ethic of Javanese culture is not a form of marriage between the traditional work ethic and the work ethic of the Western world. Daryono (2016) details that transcendental nature is not material in nature but, as in philosophy, something metaphysical or numinous. This transcendental nature is motivated by the belief that life always depends on God Almighty.

The transcendental awareness awakened in this local culture is contrary to the spirit of selfishness or self-awe. Even though Salehi, Rajaeei & Edalati's research (2021) states a positive relationship exists between narcissism and internal control weaknesses. Managers with narcissistic personality traits will likely reject internal quality controls and ultimately decrease organizational performance.

Daryono, Santosa & Ma'ruf (2020) stated that asthagina values are a communication process within a Javanese community entity that contains transcendental interests (human religious experience). The relationship between members of the organization is not like master and slave but as fellow human beings. According to Suseno (2001), at the participatory dialogic level, this transcendental awareness contains three attitudes: being aware (knowing oneself), aja mitunani wong liya, and behaving in a manner of ngemong. This awareness will produce will and skills, two things that are prerequisites for directing the quality of education (Hooge & Honingh, 2014). As an important part of emotional intelligence, the dimension of self-awareness empirically influences the quality of decision-making and school effectiveness (Budiono & Wening, 2021).

Based on the description of the literature, it can be concluded that the management of academic units that emphasize transcendental values with a mix of eling (self-awareness), aja mitunani wong liya (don't harm others), and sak madyo (naturally) attitudes will produce will and skills as prerequisites for improving educational performance. Eling

(knowing ourselves) means that we are not the only important ones or the center of the world (Daryono, Santoso, Ma'ruf, 2020). Eling in the divine dimension is that humans come from God and will return to God. Mindfulness produces an introspective attitude so that one can recognize one's own weaknesses and shortcomings as a way to control oneself. Aja mitunani wong liya (don't harm others) means a continuation of mindfulness. After each individual realizes who he is, he will be willing to respect various cultures, different views on life, and differences in religious beliefs to create an atmosphere that is calm, happy, and free from fear and pressure (Daryono, 2021). The principle of sak madyo is a mid-life attitude so that harmony can be achieved. In the context of finance, the sak madyo principle is interpreted that organizational management has full control over wealth and not wealth that controls management.

In the context of this research, management indicators based on transcendental awareness are elaborated into four values, namely: inner life, the spiritual needs of school management elements that give birth to self-strength and use it to carry out more satisfying work (Albuquerque, Cunha, Martins, & Sá, 2014); Ojo mitunani wong liyo (don't harm other people), the moral values of the management elements of the education unit can be felt by others in terms of controlling their own passions and the correct attitude towards others or society (Daryono, 2021); Value for money, a measure of the achievement of value for money from the 4E side: economy; efficiency; effectiveness; and equity (Botlhale, 2017).

From the study of research data, a conceptual model for the development of neo-institutional theory is proposed in the form of:

Image: a hypothetical structural model
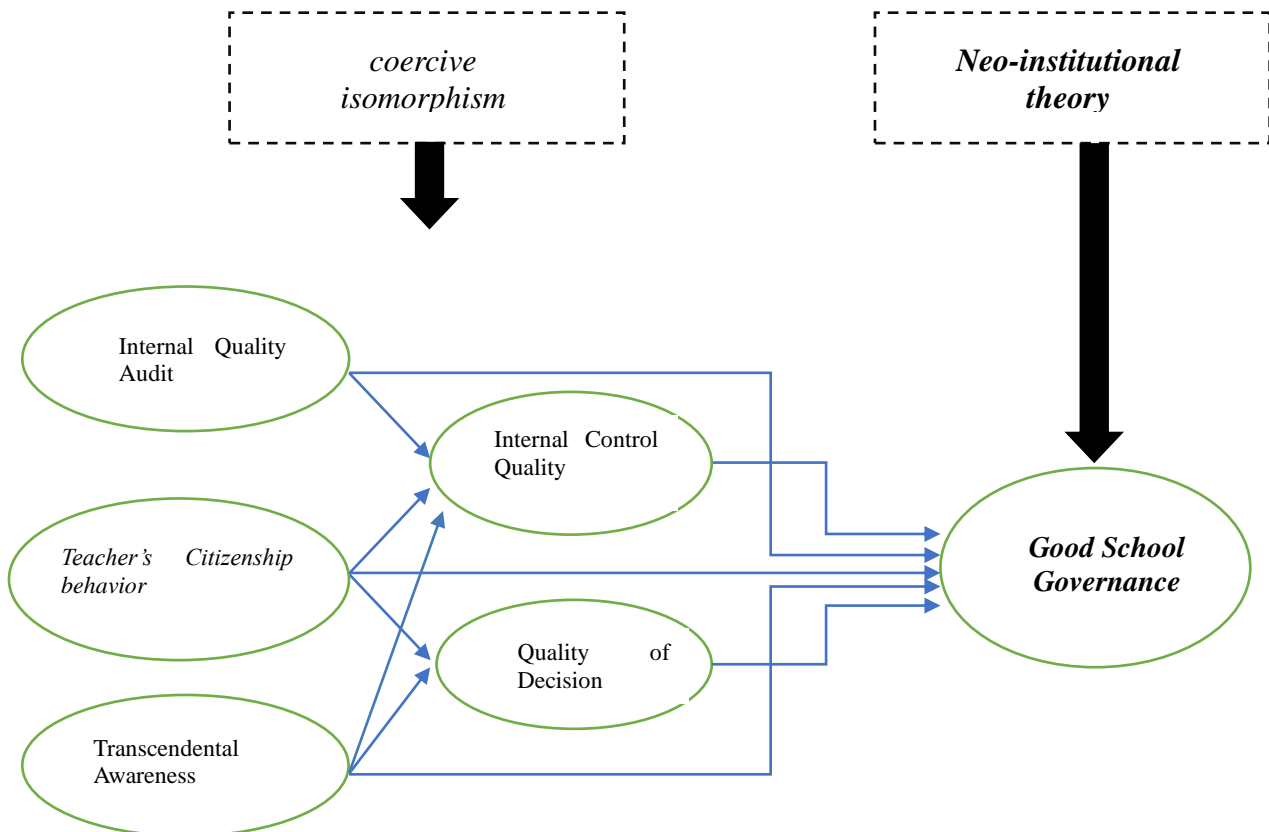
Limitation

Although this article describes the important role of transcendental awareness in implementing the GSG using a neo-institutional theory approach, it has limitations. Since it is research on a proposed conceptual model based on literature, it does not yet have empirical evidence on a wider scale. Qualitative research methods using interview techniques are limited to describing the role of each factor that influences GSG, so it needs to be expanded with quantitative research. This research has not accommodated the findings of Ozek et al. (2021), which shows that to deepen the gender factor in decision-making.

Conclusion

The GSG principles in Indonesia refer to the OECD, which consist of eight things: transparency, accountability, responsibility, independence, justice, participation, effectiveness and efficiency, and consensus-oriented. GSG plays a very important role in achieving national education standards in Indonesia as part of the mandate of Law No. 20 of 2003 concerning the National Education System. In neo-institutional theory, pressure from external influences forces organizations to make various adjustments through coercive isomorphism (DiMaggio and Powell, 1983). Internal control is a form of categorical adjustment as an administrative control mechanism (Honingh & Genugten, 2016). Structural adjustment is realized through the effectiveness of internal audit (Ben Jaafar, Alzouebi & Bodolica, 2022; Cheng, 2020; Christoper, 2014; Januri, Saragih & Sari, 2018; Melanie, Honingh, Hooge & O'Hara, 2016) Procedural adjustments are realized through a decision-making process (Arar & Nasra, 2018; Honingh & Hooge, 2014; Verhelst, Vanhoof & Van Petegem, 2021; Truong, Hallinger & Sanga, 2016) Personnel adjustment is formed through TCB factors (Fitzgerald, 2017; Hendrawijaya, 2020; Mahipalan, Sheena & Muhammed, 2019; Pérez, García, & Ríos, 2020).

This research proposes that transcendental awareness is an element of adjustment for the influence of GSG in neo-institutional theory. Transcendental awareness is extracted from local culture in Indonesia, namely Javanese culture. In line with Hooge & Honingh (2014), Javanese cultural aspects are that quality education requires awareness that will produce will and skill. Likewise, Truong, Hallinger & Sanga (2016) emphasize the role of local cultural values in maintaining the harmony of school management collectivism. This research proposes a conceptual model for the contribution of transcendental awareness adjustment in the form of local cultural values in Indonesia in developing the coercive isomorphism process. Transcendental awareness is focused on three things: Inner life (Albuquerque, Cunha, Martins & Sá, 2014); Ojo mitunani wong liyo (don't harm others) (Daryono, 2021); Value for money (Botlhale, 2017).

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