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INSTRUMENT DEVELOPMENT TO EVALUATE TEACHERS INVOLVMENT IN PLANNING THE SCHOOLS BUDGETING AT ELEMENTARY SCHOOLS OF YOGYAKARTA PROVINCE

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This study aims to develop instruments and evaluate teacher involvement in budget planning in elementary schools in Yogyakarta Province. The population in this study were elementary school teachers in Yogyakarta Province. The samples of this research were some teachers who are taken randomly proportionally from every sub-district in Yogyakarta Province. Data were collected using a survey technique with a questionnaire instrument. The instrument that was developed based on indicators and declared valid and reliable was given to teachers to evaluate the budget planning carried out by each elementary school in Yogyakarta Province. There are three data analyses used in this study, namely Aiken validity analysis, Confirmatory Factor Analysis (CFA), and quantitative descriptive data analysis by determining the percentage of answers and comparing them with the evaluation criteria proposed by the evaluation expert. The analysis results showed that the 10 indicators obtained from the theoretical exploration resulted in 35 items and only 29 items were valid and reliable both in terms of content and constructs, while the remaining 6 items were discarded. The evaluation results show that the involvement of teachers in planning school budgets is in the quite good category. From indicators evaluation results, obtained one indicator in the good category was FGDE, eight indicators in a quite good category were FWT, FII, CE, PA, ASBSDC, ABDVS, CFI, and PSLCGSBP, and one indicator in the very good category was ICPS.

Keys Word: evaluation instrument, teachers' involvement, schools' budgeting.

INTRODUCTION

Education funding or budget is an important variable in managing education. Education financing is one way to achieve effectiveness and efficiency in the management of education. Mulyasa (2011) states that education financing is one of the resources owned by schools that can be directly used to achieve effectiveness and efficiency in school management. Government Regulation No. 17 of 2010 concerning Management and Implementation of Education, particularly in articles 50 and 51 states that education units have the obligation to formulate and determine education policies in accordance with their authority. One of the school's obligations is to prepare an annual work plan and prepare a budget for school activities. With a budget plan for all school activities, it will be easier for the government to monitor and evaluate school development.

The budget plan will make it easier for schools to know what activities will be carried out by the school so that the expected goals can be achieved and school obligations can be fulfilled. In terms of participation, school budget plans can provide an overview of what stakeholders need in developing schools. The school budget plan depends on the school work plan that will be implemented by each education unit. The school activity plan is a plan for school programs that will be used to achieve school goals. The preparation of this school work plan is adjusted to the peculiarities, conditions and potential of the area, the socio-cultural community and the needs of students. Andrian, Kartowagiran, & Hadi (2018) states that school activities to be arranged must be adapted to local culture so that the cultural characteristics of an area can still occur through education.

The involvement of teachers in budget planning is very important because teachers are at the core of all school activities. Maisaroh, Slamet, & Hadi (2019) explain that teachers' involvement is a significant factor in school budget planning. Teachers are

actively involved in all school activities and are very understanding of the school's goals. Teachers know in detail about the budget needed for school activities, the budget spent on school activities, and the budget obtained by the school from the government even from donors who are also involved in school development. Haryati (2012) explains that the implementation of the education budget in schools has not gone well because teachers have not been actively involved in planning school budgets. Sudarmawan et al (2014) explain that schools have not actively involved teachers in planning/compiling school budgets even though teachers have a very important role in school budget planning. Teachers who have not been maximally involved in budget planning have resulted in schools not being able to accurately identify school needs and school development not being optimal (Harjanti, 2010).

The success of school budget planning is largely determined by the teacher because academic and non-academic activities are implemented by teachers and only teachers know best what is needed to carry out activities (Yuliastuti & Prabowo, 2014). The teacher influences all activities both in the learning process and non-learning so that any expenditure related to finance will be known by the teacher (Akar, 2018). Teachers can estimate well the amount of expenditure that will be used on activities that have been designed by the school (Lee & Polachek, 2018). Therefore, an evaluation of teacher involvement in planning school budgets needs to be evaluated because teacher involvement in budget planning is very vital in improving the education budget. To evaluate teacher involvement in budget planning, a valid and reliable instrument is needed in terms of content and constructs. With a valid and reliable instrument, information on how teachers are involved in planning school budgets so far can be obtained accurately.

Literature Review

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Work Involvement

Work involvement is the extent to which a person views the importance of work in his life. (Griffin et al., 2010). Work involvement is also considered as an employee's work behavior and has been defined as an employee's psychological identification or commitment to work (Mohsan et al., 2011). Work involvement involves internalizing values about the importance of work in individual values (Saxena & Saxena, 2015). Work involvement is a cognitive and emotional identification by individual employees with their work (Jayawardana et al., 2013). Work involvement can be measured by several dimensions including actively participating in work, showing work as the main thing, and seeing his work as something important for self-esteem (Tiwari & Singh, 2014).

According to Umam (2010) say that work involvement is defined as the degree to which an employee psychologically interprets himself with work and has an assumption that his level of performance is very important for self-esteem. Kondalkar (2007) explains that work involvement is the degree to which an employee psychologically identifies himself with work, participates actively, and has an opinion that his work is important than anything. Individuals who care about their work have high work involvement, so their productivity is also high. Job involvement according to Robins & Coulter (2012) Job involvement is the degree to which employees identify with their work, participate actively in their work, and consider their performance more important for their own good.

Schools' Budget Planning

Anthony & Govindarajan (2005) states that the budget is an important tool for effectively planning and controlling an organization. Budget usage usually covers one year and states income and expenditure for one year. Paulsen & Smart (2001) states that the budget is a planned expenditure for a certain period of time. The budget planning is a management system that is used to implement policies correctly

and effectively (Wen et al., 2005). The budget planning is the most effective way to help educational institutions in achieving institutional goals (Zierdt, 2009). The budget planning is influenced by the length of experience and management carried out by a manager (Sato, 2012). Based on the statement above, it can be concluded that budget planning is an important component in making and implementing an education program.

Aryanto (2013) said that planning is the selection of decisions made at this time on the desired future conditions and what steps will be taken to realize future conditions. Drucker (1996) explained that The purpose of the work on making the future is not to decide what should be done tomorrow, but what should be done today to have tomorrow. According to Robins & Coulter (2012), planning involves defining the organization's goals, establishing strategies for achieving those goals, and developing plans to integrate and coordinate work activities. Lestari & Raharjo (2014) states planning is the most important process of all management functions because without planning other functions such as organizing, directing, and controlling will not be able to run properly. Poston (2011) states that school budgeting is a part of prediction, communication, planing, and decision making. In planning the budget, activities must be identified and then the budget is calculated according to these activities.

RESEARCH METHOD

This research is a joint research between two research development (R&D) and evaluation. The development research in this study is the development of an evaluation instrument for teacher involvement in planning the education budget in

elementary schools in Yogyakarta Province. This study was conducted because the development of instruments and evaluation is important to know teachers' involvement in planning school budgeting. After all, the success of the school or the learning process is very dependent on the budget prepared by the elements of the school who are directly involved in planning the school budget. The population in this study were all elementary school teachers in Yogyakarta Province which consisted of 289 teachers from Kulon Progo Regency, 280 teachers from Bantul Regency, 431 teachers from Gunung Kidul Regency, 379 teachers from Sleman Regency, and 9 teachers from Yogyakarta City. With a total of 1478 teachers. The sample was taken using the Cluster Proportional Random Sampling approach, namely, the sampling was carried out on the sampling unit (individual) where the sampling unit was in one group (cluster). Each unit (individual) in the selected group will be taken as a sample. In this case, the population is divided into groups, and each characteristic studied is in each group. So cluster proportional random sampling is used based on accreditation ratings A, Accreditation B, and Accreditation C. Using the Krejcie & Morgan table developed from Isaac and Michael, a population of 1464 (close to 1478) obtained a sample of 284 schools.

The research variable or object evaluated is the involvement of teachers in planning school budgets who participate in total both mentally and emotionally in the decision-making process. Indicators in this variable include: (1) Focus Group Discussion with Experts (FGDE), (2) Following Workshop or Traning (FWT), (3) Find Information Individually (FII), (4) Continous Evaluation (CE), (5) Problem Analysis (PA), (6) analysis of school budget systems in developed countries (ASBSDC), (7) Collaborate with the community or parents of students (ICPS) (8) analyze budget documents from various sources (ABDVS), 9) Collaborate with financing institution (CFI), and 10) preparing strategy and a local community guide to the school budget process (PSLCGSBP). The indicators obtained from the results of reviewing several journals and exploration of phenomenal books from several authors related to schools' budgeting

such as, Dersh (1976) in The School Budget Is Your Business, Marschall (2006) in Parent Involvement and Educational Outcomes for Latino Students, Fehrmann, Keith, Reimers (1987) Reynolds (1984) in School Budget Retrenchment and Locational Conflict: Crisis in Local Democracy?, Hagelskamp, Silliman, Godfrey, & Schleifer (2020) in Shifting Priorities: Participatory Budgeting in New York City is Associated with Increased Investments in Schools, Street and Traffic Improvements, and Public Housing , New Political Science. In addition, these indicators were discussed by FGDs with measurement, evaluation, and economist experts who are directly related to world education budget planning. The survey technique was used in this study to complete the research process. The instrument was the questionnaire that is developed and validated by experts, colleagues and then tested in the field to see the quality of content validity and constructs. A questionnaire consisting of 4 scales (strongly agree, agree, disagree, and strongly disagree) was given to teachers who had become targets or samples to evaluate their involvement in planning the elementary school budget in Yogyakarta Province.

Research Result

Content Validity of Expert Judgment

The developed items are based on ten indicators validated by experts, namely evaluation, measurement, and economic experts. Experts assess the instrument that has been developed based on the readability aspect of an instrument. The results of the expert assessment are scores that are analyzed using the Aiken formula. The results can be seen in Table 1.

Table 1. Aiken's Validity Using Expert Judgment

Item	Aiken's Index	Validity Criteria	Item	Aiken's Index	Validity Criteria	Item	Aiken's Index	Validity Criteria
1	0.667	Middle	13	0.533	Middle	25	0.467	Middle
2	0.533	Middle	14	0.467	Middle	26	0.111	Low

3	0.333	Low	15	0.600	Middle	27	0.467	Middle
4	0.600	Middle	16	0.778	Middle	28	0.533	Middle
5	0.400	Middle	17	0.600	Middle	29	0.467	Middle
6	0.333	Low	18	0.400	Middle	30	0.467	Middle
7	0.600	Middle	19	0.467	Middle	31	0.889	High
8	0.533	Middle	20	0.400	Middle	32	0.200	Low
9	0.533	Middle	21	0.333	Low	33	0.600	Middle
10	0.600	Middle	22	0.467	Middle	34	0.467	Middle
11	0.889	High	23	0.600	Middle	35	0.467	Middle
12	0.200	Low	24	0.533	Middle			

Based on the analysis results using the Aiken Index, 4 of the items were obtained which according to the expert were not suitable for evaluating teacher involvement in budget planning in Yogyakarta Province. There are several reasons that 4 items are not suitable for use, namely 1) not following the meaning of the indicator obtained, 2) these items will make it difficult for teachers to fill out the instrument because the sentences used are not standard, 3) use of non-standard terms, 4) sentences on these items too long so that the teacher will find it difficult to understand the item.

Small-Scale Trial

Content Validity Using CFA First Order and Second Order

instrument validation process so that the instrument was undoubtedly used to evaluate teacher involvement in planning school budgets in Yogyakarta Province Elementary Schools. CFA analysis with first and second-order was considered in this study. These two CFAs were developed because these two types of CFA produce different accuracy (Andrian, Kartowagiran, & Hadi, 2018; Hadi & Andrian, 2018). Both types of CFA will strengthen the accuracy of the items used to evaluate teacher involvement in planning school budgets. The accuracy of the first and second-order was compared so that the

analysis that produces the item with the highest accuracy. Trial The results of the analysis can be seen in Tables 5 and 6.

Tabel 2. First Order of CFA

Item	Loading Factor	Validity Criteria	Item	Loading Factor	Validity Criteria	Item	Loading Factor	Validity Criteria
1	0.602	Valid	14	0.868	Valid	25	0.622	Valid
2	0.586	Valid	15	0.699	Valid	27	0.587	Valid
4	0.580	Valid	16	0.605	Valid	28	0.579	Valid
5	0.491	Valid	17	0.644	Valid	29	0.557	Valid
7	0.587	Valid	18	0.659	Valid	30	0.564	Valid
8	0.583	Valid	19	0.666	Valid	31	0.698	Valid
9	0.628	Valid	20	0.701	Valid	33	0.680	Valid
10	0.654	Valid	22	0.678	Valid	34	0.660	Valid
11	0.658	Valid	23	0.610	Valid	35	0.623	Valid
13	0.563	Valid	24	0.637	Valid			

From Table 5, the load factor of each item of the instrument is obtained using First Order analysis from CFA. The results of the First Order analysis show that of the 29 items analyzed, there is one item that was invalid, namely the fifth item on the Following Workshop or Training (FWT) indicator. The fifth item was declared invalid because this item has a load factor of less than 0.5 (Retnawati, 2015). The fifth item was removed to maintain the accuracy of the instrument in obtaining information on teacher involvement in budget planning. the fifth item is no longer used in subsequent trials (large-scale trials).

Tabel 3. Second Order of CFA

Item	Loading Factor	Validity Criteria	Item	Loading Factor	Validity Criteria	Item	Loading Factor	Validity Criteria

1	0.592	Valid	14	0.684	Valid	25	0.607	Valid
2	0.567	Valid	15	0.698	Valid	27	0.589	Valid
4	0.572	Valid	16	0.592	Valid	28	0.583	Valid
5	0.457	Valid	17	0.628	Valid	29	0.562	Valid
7	0.560	Valid	18	0.643	Valid	30	0.553	Valid
8	0.548	Valid	19	0.661	Valid	31	0.676	Valid
9	0.641	Valid	20	0.705	Valid	33	0.707	Valid
10	0.654	Valid	22	0.680	Valid	34	0.639	Valid
11	0.674	Valid	23	0.605	Valid	35	0.637	Valid
13	0.564	Valid	24	0.633	Valid			

Items recommended by experts were re-tested to 150 teachers The second-Order analysis was also considered to strengthen the level of item validity of the developed instrument. The second-Order analysis also obtained one invalid item, namely a fifth item. The fifth item is stated invalid because it has a load factor value of less than 0.5. The First-Order and Second-Order showed almost the same level of validity so the fifth item was deleted and not used in large-scale research and in evaluating teacher involvement in planning elementary school budgets in Yogyakarta Province.

LARGE-SCALE TRIAL

A large-scale trial was administered to 187 teachers in the province of Yogyakarta. The data from the results of this trial were analyzed using CFA to see the construct validity of each indicator that had been found. The validity of this construct shows which indicators can be used to evaluate teacher involvement in planning elementary school budgets in the Special Region of Yogyakarta Province. The results of the analysis can be seen in Table 4.

Tabel 4. Construct Validity of Teachers Involvment of Budgeting Planning

Indicators	Loading Factor	Validity

		Criteria
FGD with Experts (FGDE)	0.790	Valid
Following Workshop or Traning (FWT)	0.775	Valid
Find Information Individually (FII)	0.820	Valid
Continous Evaluation (CE)	0.836	Valid
Problem Analysis (PA)	0.832	Valid
analysis of school budget systems in developed countries (ASBSDC)	0.849	Valid
Collaborate with the community or parents of students (ICPS)	0.807	Valid
analyze budget documents from various sources (ABDVS)	0.772	Valid
Collaborate with financing institution (CFI)	0.762	Valid
preparing strategy and a local community guide to the school budget process (PSLCGSBP)	0.819	Valid

The construct validity analysis above shows that the ten indicators that have been found based on theoretical exploration and expert FGD have a factor load of more than 0.5. The lowest loading factor was obtained by the eighth indicator (analyze budget documents from various sources (ABDVS)) and the highest was the sixth indicator (analysis of school budget systems in developed countries (ASBSDC)). After cosntruct validity level has found, contruct reliability from ten indicators can be calculated using construc validity formula. Construct reliability result can be seen in Table 5.

Table 5. Construct Reliability Result of the Teachers' Involvement

Indicators	Loading Factor	Error	Construct Reliability
FGD with Experts (FGDE)	0.790	0.375	0.949
Following Workshop or Traning (FWT)	0.775	0.399	
Find Information Individually (FII)	0.820	0.327	
Continous Evaluation (CE)	0.836	0.301	

Problem Analysis (PA)	0.832	0.308
analysis of school budget systems in developed countries (ASBSDC)	0.849	0.279
Collaborate with the community or parents of students (ICPS)	0.807	0.309
analyze budget documents from various sources (ABDVS)	0.772	0.404
Collaborate with financing institution (CFI)	0.762	0.420
preparing strategy and a local community guide to the school budget process (PSLCGSBP)	0.819	0.329

Table 5 is shown the CFA result from the loading factor, and the error value was 0.949. This coefficient construct reliability was perfect coefficient because construct reliability from ten indicators gave the coefficient closer 1. in the word, the instrument has developed by proper procedure produced the accurate instrument dan gave the best data for making decisions. Because of the instrument already valid and reliabel both construct and content, this instrument already appropriate to used in evaluating the teachers' involvement in planning the schools' budgeting.

Evaluation Results

After the validation process has been done, evaluation of the teachers' involvement can be done by disseminating to the teacher as a respondent. From the analysis with descriptive statistics we got the frequency of data that can be seen in Table 6 and Figure 1 below:

Tabel 6. Frequency of Evaluation Level

Criteria	Frequency	Percentage
Very Good	0	0.00
Good	25	10.68
Quite Good	77	32.91
Poorly	97	41.45

Not Good	35	14.96
Total	234	100.00

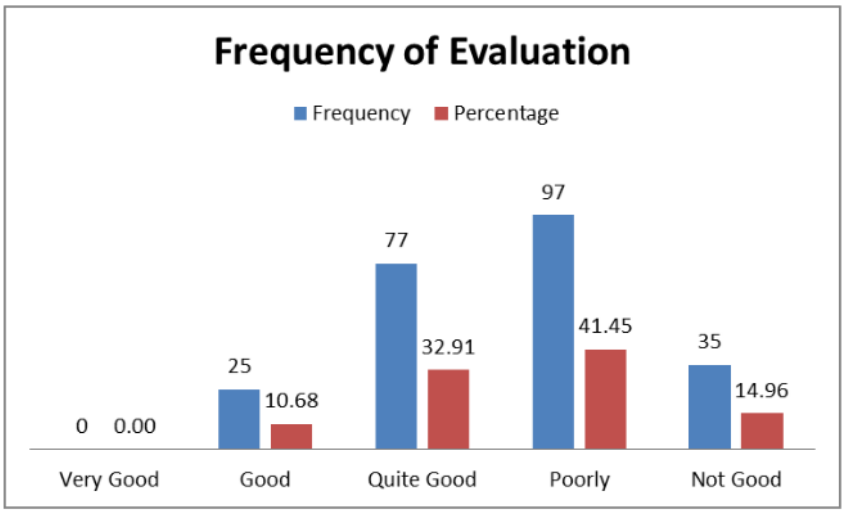

Figure 1. Evaluation Level Frequency of Teaachers Involvement

Table 6 and Figure 1 explained the trend of evaluation level frequency of teachers' involvement in the budgeting planning where the very good level in 0%, good level in 10.68%, quite good in 32.91%, poorly level in 41.45%, and not good level in 14.96%. Totally evaluation of teachers involvement in budgeting planning of elementary schools at Yogyakarta Province in a quite good category. From this evaluation result, evaluation of indicators of teachers' involvement in budgeting planning can be done specifically through ten indicators have found from exploration theory and FGD with the expert. Evaluation of indicators of teachers involvement can be seen in Table 7

Table 7. Category of Indicators Evaluation

Indicators	Mean	Std. Deviation	Variance	Category
FGDE	8.90	1.86	3.47	Good

FWT	7.70	1.84	3.40	Quite Good
FII	6.66	2.33	5.41	Quite Good
CE	7.43	2.40	5.77	Quite Good
PA	7.57	2.14	4.58	Quite Good
ASBSDC	7.89	2.60	6.76	Quite Good
ICPS	12.97	3.21	10.32	Very Good
ABDVS	7.36	2.02	4.06	Quite Good
CFI	7.94	2.34	5.46	Quite Good
PSLCGSBP	7.91	2.37	5.60	Quite Good
Total	**8.23361**			**Quite Good**

From Table 6, it has acquired mean, standard deviation, and variance consecutively 8.90, 1.86, and 3.47 where FGDE in the Good category. This means FGDE has been well done by teachers at the Elementary Schools of Yogyakarta Province. For Indicators of FWT, FII, CE, PA, ASBSDC, ABDVS, CFI, and PSLCGSBP in Quite Good Category. This means Indicators of of FWT, FII, CE, PA, ASBSDC, ABDVS, CFI, and PSLCGSBP haven't yet been done perfectly by elementary teachers at Yogyakarta Province. For ICPS indicators have acquired evaluation result in the very good category. This means the indicator has been done perfectly by elementary teachers at Yogyakarta Province.

Discussion

To enable instruments valid and reliable before using them to get data was something very important in measurement theory. Before the instrument was used to get information about the teachers' involvement in budget planning, the instrument has validated by experts, small trials, and large-scale trials. This procedure wants to enable the instrument can be done perfectly to get data in evaluating the teachers' involvement in planning Budgetting at Yogyakarta Province. Andrian, et al. (2018) said that instruments have done validation and found reliability could give valid data

in evaluating educational programs. Validation has been done through the good procedure that will enable the good information for making the decision in an educational program (Hadi, Kartowagiran, and Andrian, 2019). Validity and reliability instrument in evaluating educational program was important activity should be done by researchers in all levels because this activity can make an educational program be good or no (Setiawan et al., 2019). If validity and reliability procedures have implemented in instrument development, information or data from the evaluation can make the accurate decision (Burton & Mazerolle, 2011; Wright & Craig, 2011). Accurate conclusion can be acquired from good instrument where where this instrument has gone through the appropriate validity and reliability procedures (Van et al., 2012). The best that can make appropriate conclusions will be acquired from valid and reliable instruments.

From the evaluation result, it has acquired the information that teachers haven't yet been involved actively in planning the schools' budgeting at elementary schools of Yogyakarta Province. This result has proved from evaluation in a quite good category. Some difficulties have been found why the teachers have been not yet involved in planning the schools' budgeting. Teachers' have many load from schools and needed short time for finishing them. Budgeting for doing the study in or out of Indonesia needs much money so that this problem is crucial for schools. No time for analysis of the budgeting system from others developed countries. No time and budgeting for following the workshop or training from the finance institutions. These problems have happened because educational funds for running educational programs very minimum (Triyastuti Setyaningrum, 2010). Oyier & Odundo (2017) said that teachers have an important role in the budgeting sistem at schools because teachers have known all activities will be done by schools. Odundo & Oyier (2013) explained that teachers known that the budgeting planning is very important for increasing the instruction quality.

The society involvement in planning the schools budgeting not maximum as advisor and controller so that the budgeting planning didn't maximally by the teacher of each school (Much Alip & Soenarto, 2008). Schools comite as society representative haven't yet participated actively in planning the schools budgeting (Yuriah Yuliastuti & Muhammad Agung Prabowo, 2014). Oyier & Odundo (2017) Hagelskamp, Silliman, B. Godfrey, and Schleifer (2020) said that the budgeting planning at schools will be effective when them involved the financial institution or publics official that everytime discuss about how to plan the budgeting. Teachers collaboration with all resources will be make the education quality be effective, productive, and efficient (DeAngelis & Barnard, 2017). Education budgeting will effect the Quality education and will give effect to students' outcome (Jackson, 2016; Backer; 2016). The proper budgeting planning will produce a effective teaching and learning in other that the best student outcome will be acquired by schools (Jackson, Johnson, & Persico, 2015). So, planning the budgeting sistem at schools is very important think that should be considered by every element that involved in developing school become the education high quality.

CONCLUSION

The instrument for evaluating the teachers' involvement in planning the schools' budgeting consists of ten indicators namely; (1) FGDE, (2) FWT, (3) FII, (4) CE, (5) PA, (6) ASBSDC, (7) ICPS (8) (ABDVS), 9) CFI, and 10) PSLCGSBP. Ten indicators have produced 29 items valid and reliable from 35 items have developed. 6 items have been deleted because these items didn't have good qualifications according to valid standards both content and construct validity. From evaluation results, obtained one indicator in the good category was FGDE, eight indicators in a quite good category were FWT, FII, CE, PA, ASBSDC, ABDVS, CFI, and PSLCGSBP, and one indicator in the very good category was ICPS. Evaluation totally on the teachers' involvement in a quite good category. This evaluation result became a consideration for stakeholders in improving the education quality.

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