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An Instrument Development to Evaluate Teachers' Involvement in Planning the Schools' Budgeting at Elementary Schools of Yogyakarta Province

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This study aims to develop instruments and evaluate teachers' involvement in planning the schools' budgeting at elementary schools of Yogyakarta Province. The teachers' involvement in planning the school's budgeting was crucial because teachers knew what activities that can increase the schools' quality and budgeting are needed for every activity. This research was development research and evaluation. The population in this study were elementary school teachers of Yogyakarta Province. The samples of this research were some teachers who are taken randomly proportionally from every sub-district of Yogyakarta Province. Data were collected using a survey technique. Instruments that have been developed and validated in terms of content and constructs are distributed to teachers to evaluate the budget planning carried out by each elementary school of Yogyakarta Province. There were 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 teachers' involvement in planning schools' budgeting is in the quite good category.

Keywords: instrument development, teachers' involvement, schools' budgeting, evaluate teachers' involvement, elementary schools

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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 should formulate and determine education policies following 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 (Sangiumvibool & Chonglerttham, 2017).

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 (Edwards et al., 2000). The school budget plan depends on the school work plan that will be implemented by each education unit (Maisaroh et al., 2019). The school activity plan is a plan for school programs that will be used to achieve school goals (DeAngelis & Barnard, 2020). 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.

Work involvement is a person's view of the seriousness of carrying out work to achieve a certain mission (Griffin et al., 2010). Work involvement is a person's behavior in achieving maximum work results which can be seen from the work commitment shown by an employee (Mohsan et al., 2011). Work involvement can be interpreted as the values held by employees in carrying out their duties to the maximum so that employees get maximum work results as well (Saxena & Saxena, 2015). Work involvement is a manifestation of an employee's cognitive and emotional abilities as evidenced by work achievements (Jayawardana et al., 2013). Work involvement can be measured from commitment, hard work, active participation of an employee to get work performance obtained from maximum performance (Tiwari & Singh, 2014).

According to Umam (2010), 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 effectiveness of a person's work which is expressed through maximum work, actively participating in his work to get maximum work results. Individuals who care about their work have high work involvement, so their productivity is also high. Job involvement according to Robbins & 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 good.
Anthony & Govindarajan (2005) states that The budget is an important point and needs special attention because the budget can control activities in an organization effectively. budget in an organization is designed and used for 1 year time. Paulsen & Smart (2001) states that the budget in a particular organization is designed according to the activities for a year. Budget planning is an organizational system that is managed appropriately and effectively to carry out organizational activities(Wen et al., 2005). The most effective way to run a particular organization is to create activities and budgets needed for these activities (Zierdt, 2009). Correct budget management is influenced by the experience of a manager and people who are actively involved in planning the budget (Sato, 2012). Budget planning is the core in the process of managing an organization. Effective or not an organization depends on the budget needed to carry out these activities.

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 Robbins & 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, planning, and decision making. In planning the budget, activities must be identified and then the budget is calculated according to these activities.

METHOD

This research was research and development (R&D) and results of R&D were used to evaluate the educational program. The development research in this study was the development of an evaluation instrument for teachers' involvement in planning the schools' budget in elementary schools in Yogyakarta Province. This study was conducted because the development of instruments and evaluation was 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..

Research Sample

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) of schools in district. Each unit (individual) in the selected group (schools) 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.

Research Instrument and Procedure

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 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 5 scales (strongly agree, agree, undecided, 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.

Data analysis

Three data analyses were used in this study, namely Aiken validity analysis used formula Aiken, Confirmatory Factor Analysis (CFA) used Lisrel software 8.80, and quantitative descriptive data analysis used SPSS Software by determining the percentage of answers. Analysis result from quantitative descriptive compared with the evaluation criteria proposed by the evaluation expert.

FINDINGS

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, 5) items that didn't reflect the indicators obtained from the variable didn't provide accurate information about the focus being evaluated.

Small-Scale Trial

Content Validity Using CFA First Order and Second Order

The 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 invalid item, 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 involvement in 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 the construct validity level has been found, construct reliability from ten indicators can be calculated using the construct validity formula. Construct reliability results 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	
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	0.949
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 the instrument is already valid and reliable both construct and content, this instrument is already appropriate to use 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

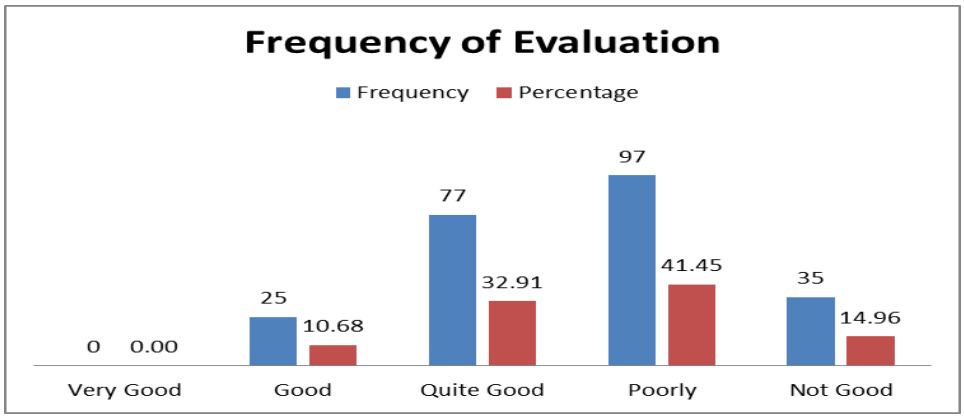

Figure 1
Evaluation level frequency of teachers involvement

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 is in a 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 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 results 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. Instruments have done validation and found reliability could give valid data in evaluating educational programs (Andrian et al., 2018; Hajaroh et al., 2021). Validation has been done through the good procedure that will enable the good information for deciding on 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 good or no (Setiawan et al., 2019). If validity and reliability procedures have been implemented in instrument development, information or data from the evaluation can make an accurate decision (Burton & Mazerolle, 2011; Wright & Craig, 2011). An accurate conclusion can be acquired from a good instrument 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 are very minimum (Setyaningrum, 2010). Oyier & Odundo (2017) said that teachers have an important role in the budgeting system at schools because teachers have known all activities will be done by schools. Odundo & Oyier (2017) explained that teachers know that budgeting planning is very important for increasing the instruction quality.

The society's involvement in planning the schools' budgeting is not maximized as advisor and controller so that the budgeting planning didn't maximally by the teacher of each school (Edwards et al., 2000). Schools Comite as society representatives hasn't yet participated actively in planning the school's budgeting (Yuliastuti & Prabowo, 2014). Hagelskamp et al., (2020); Oyier & Odundo, (2017) said that the budgeting planning at schools will be effective when them involved the financial institution or publics official that every time discuss how to plan the budgeting. Teachers' collaboration with all resources will make the educational quality effective, productive, and efficient

(DeAngelis & Barnard, 2020). Education budgeting will affect the educational Quality and will give an effect on students' outcomes (Baker, 2016; C. K. Jackson, 2018). The proper budgeting planning will produce effective teaching and learning in other that the best student outcome will be acquired by schools (Jackson, Johnson & Persisco., 2015). So, planning the budgeting system at schools is very important to 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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