

THE CONTRIBUTION OF INTERNAL AND EXTERNAL SUPERVISION TO SCHOOL PERFORMANCE

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Abstract

This research aims to figure out the contribution of internal control to the school performance, the contribution of external control to the school performance, and the contribution of internal and external control to the school performance. This study applies the descriptive research to find out the contribution among the variables of the research. The population of this study is all the 488 teachers of SMP Negeri in Binjai. The sample is 10 percent of population that is 49 teachers. The instrument used to collect the data is Likert scale questionnaire. The techniques of data collection are correlation analysis, simple and double regression and partial correlation. The linearity test between the internal control (X_1) to the school performance (Y), the external control (X_2) to the school performance (Y) have correlation each other and show independent, from significant score with F_{test} and T_{test} , if it is significant with 0,05. The findings of this research show that there are positive contribution and the significant among the internal control variable (X_1) to the school performance (Y) as 40,1 %. There are positive and significant contribution among external control variable (X_2) to school performance (Y) as 50,4 % and the internal control contribution (X_1) as well as External control (X_2) to the school performance (Y) as 56,7 % and the rest is 43,3% from other variables that are not included in the study variable in this study. The conclusions are internal control to the teachers conducted by principal and external control conducted by school committee contributed to school performance in effective school management.

Keywords: external supervision; internal supervision; school performance

1. INTRODUCTION

The improvement of the national education quality has been performed by improving the curriculum, the quality of teachers, providers of facilities and infrastructure, teachers' welfare, school organization, management, control and legislation. This is important for the government, given the education related to the improvement of the quality of Human Resources (HR) of Indonesia.

Schools as an institution which are conducting educational activities should be managed in a planned, directed, organized and integrated manner in order to produce good performance, and truly able to produce the quality education, especially the learners, and provide good service.

The principals as managers in educational institutions should be able to make the planning, organizing, directing, and supervising the educational program. The Principals are responsible for the organization of the institution they lead with all the tasks inherent in them, namely as: Educator, Manager, Administrator, Leader, Innovator, and Motivator (EMASLIM).

Leadership is one of the key elements in determining the achievement of organizational effectiveness and productivity. The problem now is how to train, to develop and maintain so that the future leaders of

various fields of life are really available enough to function effectively in their work.

Performance is the result of a function of a particular job or activity over a given period of time. For that reason, there are three aspects that need to be understood every employee and or leader of a work unit organization namely; (1) the clarity of the task or job that becomes his/her responsibility; (2) clarity of expected results of a job or function; and (3) the required time to complete a job to achieve the expected results.

Based on this understanding, every employee should be aware that the work he does leads to a result. So performance can be interpreted as some of the work or work ability shown by a person, group of people (organization) on a job at a certain time.

Performance may be the final product (goods and services) and or in the form of specific behaviors, skills, competencies, tools and skills that can support the goal achievement, objectives and organizations such as schools.

Internal control is a control that conducted by superiors to subordinates. The implementation can be direct or indirect control to the school, from top down which is implemented by the government, starting from the central government, provincial to district/town. At the district or municipal level of inspectorate is in accordance with *Permendiknas* No.12 of 2005, Article 26 on the organization and working procedures of the

Inspectorate General of the Ministry of National Education.

Meanwhile, external control is a control made by outsiders formally and informally. Such external controls may be social controls conducted by the community in private, as well as in organizational societies such as non-governmental organizations, education boards/school committees and the press.

The reality in the field from the observations when visiting the SMP Negeri Binjai, the researcher still found the educational leaders who have not maximized in running the education management properly. The planning, organizing, actuating and controlling processes have not worked properly. In fact it is found a school which is only 1 km downtown conditions the door is damaged and not maintained. Besides that the Police Security Unit of District (Satpol PP) officers participate in the task of securing the students. When the teachers do not

come for teaching, the Satpol PP officers will calm the students to enter the class. Another fact, the existence of schools that have achieved the predicate of National Standard School (SBN) has to be canceled because they do not meet the rules of the school hours that must be in the morning. The school party enforces the morning and afternoon hours.

Other facts resulting from the education sector outputs are that Binjai has a pretty good output because the percentage of graduation rate increases. Based on data obtained from the Education Office of Binjai, the percentage of the students' graduation from SMP Binjai Year 2004-2005 is 94.77%, Year 2005-2006, 98.73%, and Year 2006-2007, 99.83%. Meanwhile the average value can be seen from the table of the results of UN SMP Negeri in Binjai since 2004/2005, 2005/2006 and 2006/2007 below.

TABLE 1.1
The Average Various Results of UN SMP Negeri Binjai

School Subject	Year		
	2004/2005	2005/2006	2006/2007
Bahasa Indonesia	7.16	7.38	7.64
English	6.59	7.40	7.95
Mathematics	7.04	7.44	7.98

From the table above there is a significant increase to the value of UN (National Examination) of SMP Negeri Binjai within the last 3 years. The problem is whether the output is one of them because of the contribution of internal and external control made.

On the other hand, principals as implementers of internal control in schools are still less than optimal in implementing the *tupoksi* supervisory. This condition is caused by the principal who has other activities. As a result of this flurry, the internal supervisory duties at school have been neglected. Departing from the above thinking, the researcher is interested to examine the contribution of internal control and external control to school performance in Binjai.

LITERATURE REVIEW

The Nature of School Performance

The understanding that experts have given about the definition of performance is very diverse. According to Ruky (2006: 14) the term performance/achievement is a translation of the English word "Performance" achievement as a result or what outcomes. The same thing also disclosed by Mangkunegara (2001: 50) that performance work is the result of work in quality and quantity achieved by an employee in

performing their duties in accordance with the responsibilities given to him.

In *Kamus Besar Bahasa Indonesia* (KBBI) published the Ministry of Education and Culture (1999: 407) said that performance: 1) something achieved; 2) the achievements shown; 3) work ability. Performance according to Ilyas (1999: 55) is the appearance of personal work both quantity and quality within an organization. Performance can be an individual or group appearance. The appearance covers the entire personnel in the organization both in positions structural and functional.

Furthermore, according to Bernardin and Russell (1993: 378) the definition of performance is as follows; "Performance is defined as a record of outcomes" is a record of the results obtained from certain functional functions or activities during a certain period of time.

From the above opinion, it can be concluded that the performance is the result of the work performance of personnel in the organization. Thus the performance of the school is the achievement of work achieved by the school or institution in the form of output of the process that has been conducted. From the opinion of experts above as an indicator in the

school performance variables are: (1) School services; (2) The output of the school.

The Nature of Internal Control

Control can be attributed to the efforts to control, foster, and alignment for quality control purposes. According to Sutisna (1983: 203), supervisory action consists of three universal steps, namely: 1) measuring deeds; 2) comparing the deeds with the established standards; 3) fixing the deviation by the act of bending. Furthermore, control by Handoko (2003: 359) is as a process of "guarantee" that the goals of organization and management are achieved.

From the above opinion, control means a monitoring, controlling, and controlling activity in the effort of collecting performance data from educational unit, to compare it with a predefined standard. If there are deviations from the standard, it is necessary to make improvements to achieve a predetermined goal.

Furthermore, Nawawi (1981: 43) states that the control in the administration means the activity to measure the level of personal effectiveness and efficiency of the use of certain methods and instruments in an effort to achieve the goal. Observing the level of effectiveness is to assess the actions or activities that have been conducted whether it has produced something as planned. Observing the level of work efficiency means assessing the actions it has taken is whether it is the best way to achieve maximum results with the least risk.

From the above theories, it can be concluded that the control is an activity undertaken to ensure the absence of deviations so that the activities of schools/institutions can run in accordance with the planned. According Hasibuan, (2006: 248), internal control is the control performed by a superior to subordinates. The scope of this control covers considerable matters, whether the execution of duties, work procedures, employee discipline, etc.

Usman (2006: 404) further states that the internal control is an objective and systematic assessment by the internal control over the implementation and control of the organization in the form of assistance to the management in identifying and recommending the problem of inefficiency and the potential failure of system and program that adversely affects the performance of the organization.

Then Pidarta (2004: 165) said that internal control is the oversight made by the organization itself against the parts. This control may be performed by the work unit itself or by the sub-unit of work and may also be on the educational process or the workings / behavior of the teacher and the educational outcomes in his school.

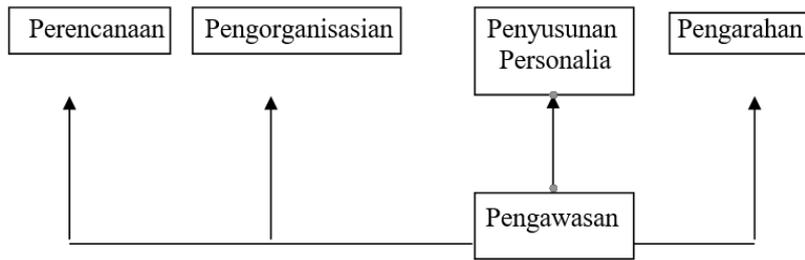
From some of the above opinions it can be concluded that internal control is a supervisory or controlling activity conducted by the internal party to the institution to encourage the achievement of plans and targets of the organization, and avoid the organization of the possibility of deviation or obstacles on the implementation of organizational functions which will adversely affect the organization's performance.

According to Massie (1973) in Sagala (2000: 60), the principles of oversight are: 1) focused on the strategic as the key goal that determines the success; 2) control should be a feedback as a material revision in achieving the objectives; 3) should be flexible and responsive to the changes in conditions and environment; 4) fit with educational organizations such as organizations as open systems; 5) is self-control; 6) is straightforward, namely the exercise of control in the place of workers; and 7) concerning the nature of human beings in controlling the education personnel.

According to Fattah (2006: 265), the principles of oversight are: (1) a functional supervisory system that starts from planning on aspects of the assessment of efficiency, effectiveness, including all program activities in every area of the organization; (2) the results of supervisory findings should be followed up with the coordination between the supervisory apparatus and law enforcement officers as well as related institutions equating perceptions, seeking joint solutions to problems encountered; (3) Control activities should be more directed to strategic areas and pay attention to aspects of management; (4) Control activities should have an impact on the selection of the problem with the conceptual and overall; (5) Control activities shall be carried out by persons having good technical competence, attitudes, dedication, and personal integrity; (6) is accurate, meaning that information on supervised performance has an extremely high data/information accuracy; (7) on time, meaning the word produced can be used in accordance with the time to make improvements; (8) objective and comprehensive; (9) does not result in wastage or in efficiency; (10) the actions and supervisory activities which aim to equalize the plan or decision that has been made; (11) Control activities shall be able to correct and assess the implementation of work in accordance with the original plan.

According to Handoko (2003: 360) the function of supervisory assists the assessment of whether planning, organizing, organizing, personnel and direction have been implemented effectively, as shown in the following figure:

Figure 2.1: The Relationship o Controls with Other Management Functions



The Nature of External Control

According Hasibuan (2006: 248) external control is the control carried out by outsiders. This external control can be conducted formally or informally, such as accounting checks by accounting firms and assessments made by the public.

Furthermore, Pidarta (2004: 166) said that external control is to know what is happening in the field by checking the behavior of education personnel in performing their duties including among others: the achievement of education targets, working methods used complete with the evidence, how to manage/use funds, timeliness, work morale, etc.

According to Nawawi (1994: 112), external control is conducted by supervisory apparatus from outside the organization subject to the control. Such control depends on the way of the organization sees itself as the total system. If one department is placed as a total system, then the control of its apparatus in the region can be categorized as internal control. However, if the central office of the Department is viewed as a total system and its regional office in the region as a total system, then the control by the inspectorate general to the region includes the category of external control.

From the above opinions it can be concluded that external control is control conducted by outsiders to know what happened in school such as about the achievement of education targets, methods of work, how to manage funds, work morale etc.

The data obtained in the field must be processed to obtain the weaknesses and the advancement of education as an ingredient to improve the existing programs or refinement of the subsequent programs.

In Indonesia, both internal controls, as well as external controls in practice are equally applicable. Supervisors, both coming from outside and within educational institutions, are

complementary. For example in schools, control is conducted periodically, and incidentally, either by their respective headmaster, by supervisors coming from the regional office, as well as the control by the BPKP as well as the control or the control coming from the community who are concerned about education.

According to Usman (2006: 404), the advantages of external control are to enhance the credibility of the success and progress of the organization. The implementation of external control is conducted on the principle of partnership between the supervisor and the supervised.

2. RESEARCH METHODS

This research is conducted from April 2008 until November 2008, while the location or place of research in SMP Negeri as Binjai which amounted to 12 units of SMPN from SMPN 1 to SMPN 12. The method used in this research is descriptive method. According to Best (1982: 39) descriptive research is concerned with functional relationships. If variable A, systematically associated with variable B, then the upcoming phenomenon is likely to be predictable and the results could suggest a new hypothesis or additional hypothesis that can be tested.

In this study the variables studied on two variables namely independent variables and dependent variables where the independent variables consist of internal control, external control. Meanwhile the dependent variable is school performance. In accordance with the nature of descriptive research, this research focuses on internal control, external control of school performance, and then the direction of the study is on correlation and regression studies. The population of this study is all the 488 teachers of SMP Negeri in Kota. Here is the distribution of the teachers in SMP Negeri Binjai.

Table 3.1
Distribution of the Teachers Population for Each School

No	Name of School	Number of Teacher
1	SMP Negeri 1	56
2	SMP Negeri 2	53
3	SMP Negeri 3	76
4	SMP Negeri 4	44
5	SMP Negeri 5	37
6	SMP Negeri 6	39
7	SMP Negeri 7	36
8	SMP Negeri 8	33
9	SMP Negeri 9	25
10	SMP Negeri 10	27
11	SMP Negeri 11	29
12	SMP Negeri 12	33
TOTAL		488

Source: Data of Education and Teaching Office of Binjai in 2008

2.1 Research Sample

From the research population that is 488 teachers from 12 SMP Negeri spread in 5 (five) sub districts in Binjai, it is a quite large population. According to Arikunto (1997: 112) if the population is less than 100 then it should be used as the whole sample, if = 100 should be taken between 10-15% or 20-25%. Based on that opinion, the research sample is determined as many as 10% of the total number of teachers of 488 SMP Negeri in all sub districts of Binjai, then the sample of 48.8 or 49 teachers determined proportionally.

The instrument as the data collector used in this research is questionnaire filled by the teachers. The questionnaire is formulated in the form of questions and statements (situational description) with five alternative answers tailored to the purpose of the question or statement. The alternative answers are used in the form of Likert Scale with range 1-5 with alternative answers as follows. 5 = *always*, 4 = *often*, 3 = *Sometimes*, 2 = *rarely* and 1 = *never*. The use of a questionnaire applies to the measurement of internal control variables (X₁), external control(X₂) and school performance (Y).

In addition, the contents validity is also tested that is the analysis of the construct validity which aims to determine whether the items on the instrument have been in accordance with theoretical constructs or not. Testing of construct validity is conducted by requesting assessment from experts. The instrument has been tested for 33 teachers, processed and analyzed using Pearson Product Moment correlation coefficient technique by Karl Pearson. The significance level used is 5% (α = 0.05).

The instrument items are said to be valid if the value of correlation coefficient count is greater than the value of the correlation coefficient of the table. The items of instrument to be used in this research are as follows;

- The questionnaire number of internal control variables (X₁) amounted to 30 items, 4 items are invalid, they are 4, 7, 15 and 30. The next questionnaire is 26 items.
- The questionnaire number of external surveillance questionnaires (X₂) amounted to 19 items, 5 are invalid, they are 3, 6, 9, 10, and 12. The next questionnaire is 14 items.
- The questionnaire number of school performance variables (Y) amounted to 36 items, 2 items are invalid they are 18 and 25. The next questionnaire is used as many as 24 items.

2.2 Reliability Instrument Test

To find out if the items that have been arranged are reliable then formula Alpa Cronbach of Arikunto (2003-109) is used. The results of the analysis conducted to test the reliability in the instrument using computer media with SPSS (Statistical Product and Service Solution) version 13.

3. RESEARCH RESULT AND DISCUSSION

3.1 Internal Control Variable Data (X₁)

Based on the result of the questionnaire about internal control(X₁) to 26 respondents, it is known that the minimum score obtained is 70, the maximum score is 99, the average is 83,98 and the standard deviation is 7,224. Based on the calculation using statistical method, the internal control variables score data is presented in the frequency distribution table as follow:

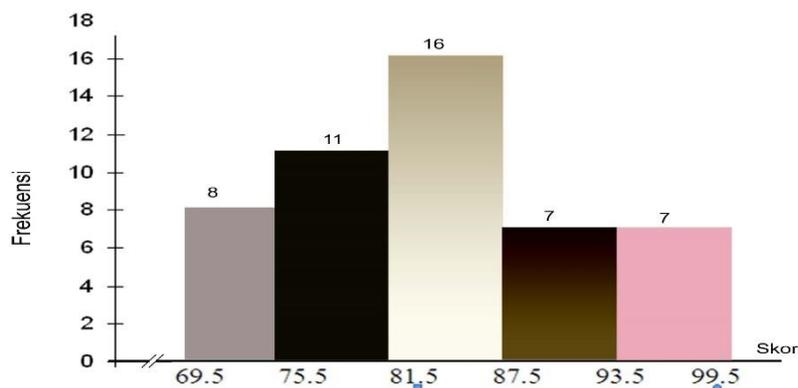
Table 4.1
Distribution Frequency of Internal Control Score (X₁)

Interval Class	Absolute Frequency	Relative Frequency (%)
70 – 75	8	16,32
76 - 81	11	22,45
82 - 87	16	32,65
88 - 93	7	14,29
94 - 99	7	14,29
Total	49	100,00%

Based on the above table, it can be seen that the data obtained from 49 respondents can be classified into 5 groups they are at the interval of 70 - 75 there are 8 respondents or 16.32%, on interval 76 - 81 there are 11 respondents or 22.45% interval 82 - 87 there are 16 respondents or 32.65%, at intervals from 88 to 93 there are 7 respondents or 14.29% and at intervals 94 - 99 there are 7 respondents or

14.29%. It can be concluded that 19 respondents (38.77%) are ere below the average of the interval or less category, and as many as 16 respondents (32.65%) are in the interval grade or in enough category and 14 respondents (28.58%) is above the average of the interval class or the good category. The following is the histogram scores of internal monitoring.

Figure 4.1:
Internal Control Histogram



Based on the picture above, it shows that the concentration of Internal Control(X₁) data variables is seen at the interval of 82-87 of 16 respondents or 32.65% which is in the interval class average or in enough categories.

2. Variable Data of External Control (X₂)

Based on the result of questionnaire about External Control (X₂) to the 14 respondents, it is known that the minimum score

obtained is 31, the maximum score is 59, and the average score is 42.33 and the standard deviation is 8,285. This data distribution shows that the mean score, mode, median are not much different, it shows that the distribution of data tends to be normal distribution. Based on the calculation using statistical method, the internal control variables score data is presented in the frequency distribution table as follows.

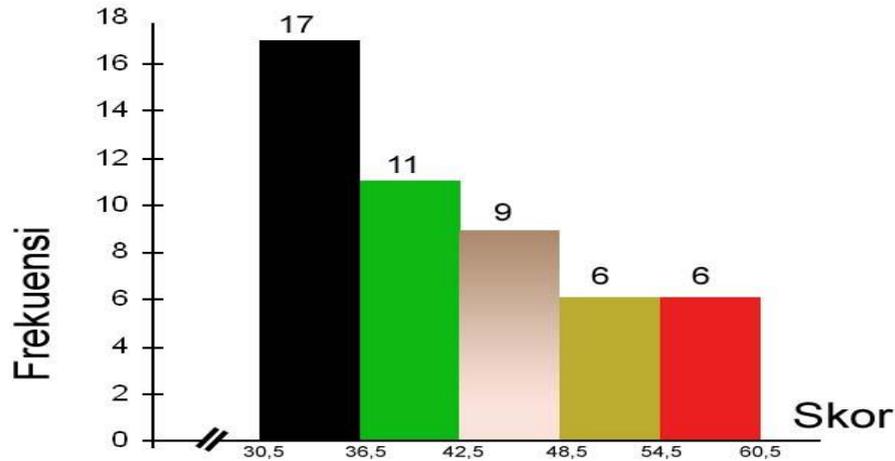
Table .4.2
Frequency Distribution of External Control Scores (X₂)

Interval Class	Absolute Frequency	Relative Frequency (%)
31 - 36	17	34,69
37 - 42	11	22,46
43 - 48	9	18,37
49 - 54	6	12,24
55 - 60	6	12,24
Total	49	100,00%

Based on the above table, it can be seen that the data obtained from 49 respondents can be classified in 6 groups, they are at intervals 65 - 70 there are 9 respondents or 18.37%, at intervals 71 - 76 there are 10 respondents or 20.41%, on interval 77 - 82 there are 11 respondents or 22.45%, at intervals 83 - 88 there are 7 respondents or 14.29%, at intervals 89 - 94 there are 9 respondents or 18.36%, and the interval 95 -

100 there are 3 respondents or 6.12%. It can be concluded that 19 respondents (38.88%) are below the average of interval class or less category, and as many as 18 respondents (36.74%) are on average interval class or in enough category and 12 respondents (24, 48%) are above the average of the interval class or the good category. The following histogram presented the school performance score.

Figure 4.1:
External Control Histogram



Based on the image above shows that the concentration of External Control (X₂) variable data is at intervals 36.5-48.5. It means to be on average intervals or in enough categories. From the data it is concluded that the data of External Supervisory variables are in enough category.

3. School Performance Variable Data (Y)

3. Variable Data of the School Performance (Y)

Based on the results of questionnaire distribution about the school performance (Y) to

the respondents which is amounted to 34 items, it is known the minimum score obtained for 65, the maximum score is 99, the average is 80.388 and standard deviation is 8.803. This data distribution shows that the mean score, mode, median are not much different, it shows that the distribution of data tends to be normal distribution. Based on the calculation using statistical method, the data of internal school performance variable score is presented in the frequency distribution table as follows.

Table 4.4
Frequency Distribution of School Performance Score (Y)

Interval Class	Absolute Frequency	Relative Frequency (%)
65 – 70	9	18,37
71 – 76	10	20,41
77- 82	11	22,45
83 – 88	7	14,29
89 – 94	9	18,36
95 - 100	3	6,12
Total	49	100,00%

Based on the above table, it can be seen that the data obtained from 49 respondents can be classified in 6 groups, they are at intervals 65 - 70 there are 9 respondents or 18.37%, at intervals 71 - 76 there are 10 respondents or 20.41%, on interval 77 - 82 there are 11 respondents or 22.45%, at intervals 83 - 88 there are 7 respondents or 14.29%, at intervals 89 - 94 there are 9

respondents or 18.36%, and the interval 95 - 100 there are 3 respondents or 6.12%. It can be concluded that 19 respondents (38.88%) are below the average of interval class or less category, and as many as 18 respondents (36.74%) are on average interval class or in enough category and 12 respondents (24, 48%) are above the average of the interval class or the

good category. The following histogram presented the school performance score

Table 4.1
Result of Normality Analysis

Description		School Performance	Internal Control	External Control
N		49	49	49
Normal Parameters(a,b)	Mean	80.3878	83.9796	42.3265
	Std. Deviation	8.80297	7.22406	8.28500
Most Extreme Differences	Absolute	0.117	0.102	0.169
	Positive	0.117	0.102	0.169
	Negative	-0.107	-0.066	-0.104
Kolmogorov-Smirnov Z		1.822	1.715	1.180
Asymp. Sig. (2-tailed)		0.508	0.685	0.123

Source: Data Analysis Results, 2009

From the table above shows that the probability value of Y is 0.050 as well as the probability value X1 of 0.068 and the probability value of X2 of 0.012. Because the probability value arithmetic = 0.05 then the research data is normally distributed.

4. Linearity and Simple Regression Test

To find out whether the data of independent variables have a relationship and means with the dependent variable then linearity is tested. The technique used is a simple regression analysis technique. For the linearity regression equation in this study, we used a simple regression equation between Y on X₁ and Y on X₂ with equation model:

$$\hat{Y} = a + bX_1 \quad \text{dan} \quad \hat{Y} = a + bX_2.$$

Next is a model of simple linear regression equation Y on X₁ and Y on X₂ and the result of linear regression linearity analysis with Anova analysis.

a. Linearity test of X₁ with Y line

Based on the results of the research, it is obtained a simple regression equation X₁ with Y namely:

$$\hat{Y} = 15,571 + 0,772 X_1.$$

The following table is the results Analysis of Variance model of linear regression equation X₁ with Y.

Table 4.6
ANOVA Analysis of the Linear Regression Equation between Y and X₁

Model		Sum of Squares	Df	Mean Square	F _{count}	Sig.	F _{table}
1	Regression	1492.223	1	1492.223	31.487	0.000(a)	2,02
	Residual	2227.410	47	47.392			
	Total	3719.633	48				

Description (a) significance at level

DW =1,679

Based on the criteria specified, the above table calculation results explain that the F_{count} is 47.719 which is greater than the F_{table} value of 2.02 at a significant 5% with df (47). This means that the external control variable contributes to the School's performance variable.

b. Linearity test of X₂ with Y line

Based on the results of the research, it is obtained a simple regression equation X₁ with Y namely:

$$\hat{Y} = 48,467 + 0,754 X_2$$

The following table results Analysis of Variance model of linear regression equation X₂ with Y.

Table 4.7
ANOVA Analysis of the Linear Regression Equation between Y and X₂

Model	Sum of Squares	Df	Mean Square	F _{count}	Sig.	F _{table}
Regression	1873.940	1	1873.940	47.719	0.000(a)	2,02
Residual	1845.693	47	39.270			
Total	3719.633	48				

Description (a) significance at level 0,05

DW = 1,860

Based on the criteria specified, the above table calculation results explain that the F_{count} is 47.719 which are greater than the F_{table} value of 2.02 at a significant 5% with df (47). This means that the external control variable contributes to the school's performance variable.

1. Hypothesis Testing

The first hypothesis in this study is: internal control that contributes significantly to

the School Performance. To know the contribution of the internal control variable (X₁) to the school performance (Y) simple regression analysis is used. Meanwhile to test its significance t_{test} is used. The Summary of calculations can be selected in the following table;

Tabel 4.8
Summary of the Analysis Result of Simple Regression Calculation X₁ with Y and the Significance Test (Uji-t)

Correlation	Correlation Coefficient	Determinant Coefficient (R ²)	T _{count}	t _{table} (a=0,05)
rX ₁ Y	0,633	0,401	5,611	1,68

From the estimation table above, it shows that between the internal control variable with the school performance of 0.633 with the coefficient of determination (R²) = 0.401 significant at the real level of 0.05 with t_{count} = 5.611, while t_{table} = 1.68, it is concluded by t_{count} > t_{table}, this shows that there is a positive and significant contribution between the internal control variable to the school performance is 40.1% with the equation model:

$$\hat{Y} = 15,571 + 0,772 X_1$$

Based on the above analysis it can be concluded that Internal Control(X₁) contributed significantly and predictive to School Performance (Y) of 40.1%. Or it can be

concluded because t_{count} = 5.611 > t_{table} = 1.68 can be concluded that Ho is rejected, in other words H₁ is accepted. Thus the hypothesis that "The internal control contributed significantly to the school performance" is true.

2. Second Hypothesis

The second hypothesis in this study is: external control (X₂) that contributes significantly to the School Performance (Y). To find out the contribution of external control variable (X₂) to the school performance (Y) simple regression analysis is used. Meanwhile to find out whether there is a significant contribution, t_{test} analysis is used.

Table 4.9
Summary of the Analysis Result of Simple Regression Calculation X₂ with Y and the Significance Test (Uji-t)

Correlation	Correlation Coefficient	Determinant Coefficient (R ²)	T _{count}	t _{table} (a=0,05)
rX ₂ Y	0,710	0,504	6,908	1,68

From the estimation table above, it shows that between the external control variable with the school performance is 0.710 with the coefficient of determination (R²) = 0.504. Through t test 6,908 which is bigger than t_{table} for 1,68 or t_{count} > t_{table}. This can be conclude that there is a positive and significant contribution between the external control variable to the

school performance which is 50,4% with the equation model.

The performance of the school is 50,4% with

the equation model $\hat{Y} = 48,467 + 0,754 X_2$.

3. Third Hypothesis

The third hypothesis in this study is: The Internal Control(X1) and the external control (X2) together contribute significantly to the School Performance (Y). To find out the contribution of the Internal Control (X1) and the

external control (X2) variables simultaneously to the school performance (Y) multiple regression analysis is used. Meanwhile the significance test is used Ftest. The summary of calculation results can be seen in the following table:

Table 4.10
Analysis Result of Linear Regression Calculation and the T Test

Correlation	Coefficient Correlation	Coefficient of Determination (R ²)	F _{count}	F _{table} (a=0,05)
R _{y12}	0,753	0,567	30,157	2,02

The result of analysis in the above table shows that the double regression coefficient between the Internal Control(X1) and the external control (X2) variables together with the school performance (Y) (Ry12) is 0.753 after F_{test} turns F_{count} (30,157) > f_{tabel} (2.02) on the significance of a = 0.05. Then it can be stated that the relationship between Y over X1 and X2together is "meaningful". Thus it is concluded that the null hypothesis (Ho) is rejected or H1 is accepted. In other words the proposed research hypothesis is "The internal control and the external control together contribute significantly to the school performance" is true.

Based on the description of the results, the contribution of the Internal Control(X1) and the External Control(X2) together to the school performance (Y) is 56.7% and the remaining 43.3% is estimated to come from other variables not included in the study model in this study.

Meanwhile to find out whether there is a significant contribution between the internal control and the external control on the school performance t_{test} analysis is used. Here are the results of t-test analysis and the estimation of each coefficient of internal control (X1) and external control (X2) against the school performance (Y).

Table 4.11
Estimation Coefficient of the Internal Control(X1) and External Control(X2) Variables

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	24.631	10.191		2.417	0.020*
Internal Control	0.388	0.149	0.318	2.599	0.013*
External Control	0.547	0.130	0.515	4.203	0.000*

Based on the estimation result of the above table, then in this research it is obtained the model of linear regression equation in the form of predictive i.e.

$$\hat{Y} = 24,631 + 0,388X_1 + 0,547X_2$$

Based on the model of multiple regression equation, to find out the amount of effective contribution from each predictor variable, the calculation used partial correlation analysis technique. The following is the summary of the calculation result of relative and effective contribution as in the following table:

Table 4.12
Summary of Partial Correlation Analysis

Independet Variable	Correlation with Y	Determint Coefficient
R _{y12}	0,633	0,358*
R _{y21}	0,710	0,527**

The result of analysis by using partial correlation analysis between X1 and Y if

X2variable is constant, is Ry12 = 0,633 while its determination coefficient is 0,358, this means

that the internal control (X_1) gives effective contribution with the school performance ($0,358 \times 100\% = 35.8\%$).

Meanwhile the partial correlation between X_2 with Y if variable X_1 in a constant is $R_{y21} = 0.710$ the determinant coefficient is 0.537. This means that the external control (X_2) contributes effectively to the school performance (Y) of $0.537 \times 100\% = 53.7\%$.

4 Research Discussions

The internal controls contribute significantly to the school performance. It is stated from the data results estimation which indicate that between the internal control variable with the school performance 0,633 with the coefficient of determination (R^2) = 0,401 or it can be concluded that there is positive and significant contribution between the internal control variable to the school performance which equals to 40,1%. This suggests that the first hypothesis proposed in this study has been empirically tested.

The amount shows the higher/effective internal controls the higher the school performance in Binjai. The findings of this study are in line with Hasibuan's opinion (2006: 248) where the internal control is the control of a superior to his subordinates. The scope of this control covers the matters that are quite extensive, whether the execution of duties, work procedures and discipline of its employees.

Thus, Control is needed by superiors to subordinates to be more directed, for improvements. Through internal control carried out effectively and efficiently by the school principal and the Education Office will have a positive impact on the teacher so that not only will the teacher's behavior change in turn motivate him/her to further improve his/her performance.

This finding is also in line with the view of Nawawi (1981: 43) states, control or in administration means that measures the level of effectiveness of the work of the problem and the level of efficiency of the use of certain methods and tools in an effort to achieve the goal. Observe the level of effectiveness of the maximum assess the actions or activities that have been done whether it has produced something as planned.

Meanwhile the External Control also shows there is a significant contribution to the school performance in Binjai. The meaningful contribution is expressed by the result of hypothesis showing that between the external control variable and the school performance with the correlation coefficient of 0.710 with coefficient of determination (R^2) = 0,504. It is concluded that there is a positive and significant

contribution between the internal control variable to the school performance of 50.4%.

Based on these findings, the external control, which is an outside control, among others are conducted by the school committee to know what is happening in the school, about the achievement of educational targets, working methods and how to manage funds in accordance with the established.

This result is in line with and relevant to Usman's opinion (2006: 404) who states that the advantages of external control is to enhance the credibility of the success and progress of the organization. The implementation of the external control is conducted by the principle of partnership between the supervisor and the supervised.

Thus, through effective and sustained external control will motivate the implementation of education, especially the teachers to carry out the task of learning optimally so that in turn will improve its performance in addition as a form of awareness of the community/school committee to educational institutions.

Meanwhile the two independent variables of the internal control and the external control together make a significant contribution to the school performance in Binjai. The result of calculation of correlation coefficient equal to 56,7%.

The result of analysis by using partial correlation analysis between X_1 and Y if variable X_2 in constant condition is $R_{y12} = 0,633$ and the coefficient of determination equal to 0,358. This means that the internal control (X_1) contributes effectively with the School Performance (Y) of $0.358 \times 100\% = 35.8\%$.

The partial correlation between X_2 with Y if variable X_1 in a constant state is $R_{y21} = 0.710$, while the determinant coefficient is 0.537. This means that the External Control (X_2) contributes effectively to the school performance (Y) of $0.537 \times 100\% = 53.7\%$.

Based on the description of the results, the contribution of the internal control (X_1) and the external control (X_2) together to the school performance (Y) is 56.7% and the remaining 43.3% is estimated to come from other variables not included in the study variables in this study. This means that the higher/effective the internal control and the external control together, the higher the school performance in Binjai. Thus, with the needs-oriented control, the current situation and real conditions will encourage the teachers to tend to behave positively so that they are enthusiastic and eager to carry out the task and work in accordance with the objectives to be achieved by the organization in this case the SMP teacher in Binjai. Basically the internal

and the external controls have in common that both see what happens in the field. The findings of this study are in line with and relevant to Usman's view (2006: 405) that the internal and the external control are intended to help the management to achieve the efficiency and effectiveness of the activities and the systems. The recommendations for the systems and methods improvement as well as the efforts are to achieve the improvement and accountability as well as the achievement of clean government, professional opinion on the feasibility of the information and the accountability reports.

Both internal control and external control in practice are equally applicable. Supervisors, both coming from outside and within educational institutions, are complementary and complementary. For example, in schools supervisors are conducted periodically, and incidentally, either by their respective headmasters by supervisors who come from official offices, as well as supervisors conducted by the BPKP as well as

4. CONCLUSION

Based on the research data, the results of the calculation and analysis described above, can be drawn the following conclusions: First, internal control has a significant contribution to the school performance in Binjai. From the calculation results, we may know the amount of the contribution which is shown by the magnitude of the coefficient of determination (R^2), the equation of the regression line between the two variables. This shows the contribution of internal staffing conducted by the school principal of work unit such as making school development plan, library activity, practicum, and student activities as well as others. All discharge was good because of intensive control by the principal. However, the amount of contribution of Determinat coefficient in this research is 40.1% with the equation model. Thus, internal control is still optimized. As a result the higher/effective internal monitoring, it will further improve the school performance in Binjai.

Second, external control has a significant contribution to the school performance in Binjai. From the calculation results, we may know the amount of contribution is shown by the magnitude of determination coefficient of 50.4%. This suggests that the school committee's supervisory contributions are very effective. The school committees at public schools appear to have a role in performing their duties in accordance with their *tupoksi*. But the external control can still be optimized. Thus, the higher/effective the

supervisors who come from the school committee and the community who care for education.

The implementation of the role of school committees is an alternative to the school management with the hope of encouraging the realization of the education quality. Within the operational boundaries, school committees create public fund management policies, enhance the responsibilities and active role of the community, and create a conducive, transparent, accountable and democratic environment in the provision of education.

The improvement efforts will be achieved early if the principal and the school committee become a solid and intelligent team. Cooperation is not only limited to the provision of funds for the procurement of educational facilities and infrastructure. But it's even better if the two of them impose steps to raise awareness, togetherness, and attention of parents to the importance of education.

external control will increase the school performance in Binjai.

Third, the internal control and the external control simultaneously have a significant contribution to the school performance in Binjai. The magnitude of the contribution of these variables is shown by the magnitude of determination coefficient (R^2) of 56.7%. This means that the internal controls and the external controls conducted jointly can still be optimized. Thus, the higher/effective internal monitoring and external control together, the more improve the school performance in Binjai.

From the analysis results of partial correlation analysis, it is known that the contribution of independent variables to the dependent variable if it is studied separately by controlling other free variables, it turned out to have a very meaningful contribution. Thus, it can be said that the contribution between the internal control variables on the school performance variables if the external control variables are controlled, it has a significant contribution.

This study found that all predictor variables are the internal control and the external control either individually or collectively providing meaningful relationships and contributions to the school performance. Therefore it is necessary to note this predictor variable, in order to continue to be improved in order to maximize the school performance in the future.

Based on the results of the study, the internal control variables give impact or smaller contribution from the external control that is

equal to 40.1%. These findings indicate that the principal management is still low especially on the internal management, supervise and guidance. The low internal control of the principal is feared to affect the school residents such as the teachers, staff and the students. Taking note of this principal should be able to further develop aspects of the internal control considering the principal is the spearhead of managerial school.

Likewise with the external control, although from the results of external oversight analysis obtained a positive contribution and the significance of the school performance. In reality, however, most of the external control conducted by the school committee still has not met the optimal targets. This situation has implications for the low level of the cooperation and the coordination between the school committee and the principal. Thus, in the future there must be a synergic cooperation and the cooperation between the external control (school committee) and the internal control (principal).

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