

# The Principal's Leadership Management Strategy in Improving the Performance Quality of Educators and Educational Staff at State Elementary School 09, Bongan District, West Kutai Regency

Kristianto Hari Setiono<sup>1</sup>, Syamsuddin Mallala<sup>2</sup>, Rhini Fatmasari<sup>3</sup>

Master of Elementary Education, Faculty of Teacher Training and Education, Universitas Terbuka, Indonesia

---

## Article Info

### Article history:

Received 2026-01-05

Revised 2026-01-23

Accepted 2026-01-24

---

### Keywords:

Educational Management

Educational Staff

Educator Performance

Principal Leadership

---

## ABSTRACT

This study aims to examine in depth the principal's leadership management strategy in improving the performance quality of educators and educational staff at State Elementary School 09, Bongan District, West Kutai Regency. A qualitative approach with a case study design was employed. The research focuses on the principal's leadership management functions, including planning, organising, implementing, and supervising, as well as the performance quality of educators and educational staff, viewed from the aspects of work quality, quantity, timeliness, effectiveness, and independence. Data were collected through in-depth interviews, observations, and documentation using purposive sampling involving the principal, teachers, and educational staff. Data analysis was conducted using the interactive model of Miles and Huberman. The findings indicate that the principal's leadership management strategy has been implemented in a structured manner, although it has not yet been fully optimised. This condition is influenced by less systematic planning, suboptimal task organisation, and limited human resources and facilities. Nevertheless, the performance quality of educators and educational staff shows positive trends, particularly in work quality, effectiveness, and independence. Supporting factors include strengthening the principal's leadership competence and professional development, while inhibiting factors include limited resources and challenges in communication and coordination.

*This is an open-access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.*



---

## Corresponding Author:

Kristianto Hari Setiono

Master of Elementary Education, Faculty of Teacher Training and Education, Universitas Terbuka

Email: [kristiantompdr@gmail.com](mailto:kristiantompdr@gmail.com)

---

## 1. INTRODUCTION

Education is an integral component that cannot be separated from the process of preparing high-quality, resilient, and skilled human resources. Quality education is a fundamental necessity for improving the overall quality of human resources [1]. It is also

widely regarded as the most strategic means of fostering social and economic development toward better conditions [2].

Law of the Republic of Indonesia Number 20 of 2003, Article 3, stipulates that National Education functions to develop capabilities and shape the character and civilisation of a dignified nation, in order to enlighten the nation's life. It aims to develop learners' potential so that they become individuals who are faithful and devoted to the One and Only God, possess noble character, are knowledgeable, healthy, competent, creative, and become democratic and responsible citizens [3]. On the other hand, the rapid and seemingly uncontrollable advancement of science and technology, along with ongoing social and cultural changes, customs, and the uneven quality of human resources, further emphasise the importance of policies that adopt strategic approaches to enhance the quality of education as envisioned [4].

In efforts to improve educational quality, the role of the school principal is highly influential, particularly in enhancing school quality. Principals are required to continuously develop and explore their potential so that schools can adapt to changes occurring in both external and internal environments [5].

Functionally, education plays a crucial role in human and national development; therefore, educational institutions are expected to implement effective school management practices. One such practice involves the principal's leadership management strategy. [6] defines leadership as "the ability to influence a group toward the achievement of goals." One of the core functions of leadership is to influence individuals or groups in order to achieve predetermined objectives. Consequently, the leadership process must involve coordination and direction, both individually and collectively, to attain established goals. This necessitates that a leader adopt a particular leadership style and type to facilitate and streamline leadership actions and processes [7].

Leadership is the driving force of an organisation; in this context, the school is defined by its approach to change and management. Thus, the presence of a leader is not merely symbolic; instead, it should generate a positive impact on school development. In formulating policies and operational activities, leaders must be guided by a vision that serves as the foundation for achieving objectives. This vision also functions as a unifying element for all school components in carrying out their activities. To ensure that the vision is implemented consistently, with a focus on quality in both educational processes and outcomes, a leader is required who can encourage and enhance educators' and educational staff's performance [8].

The leadership management strategy of school principals should be constructed based on changes and developments within the community environment, while still considering aspects of togetherness and diversity [9]. Such strategies should enable the implementation of new programs to improve the quality of education and the professional development of educational staff, which must be continuously evaluated and updated. In practice, the management of principals in public schools tends to be predominantly administrative, merely implementing top-down policies without sufficiently considering improvement and development initiatives that should constitute the core agenda of leadership [10]. Therefore, the guidance provided by principals should not be limited to

---

administrative matters but should also emphasise the development and enhancement of educators' and educational staff's competencies [11].

High performance among educators and educational staff reflects their quality and is essential for achieving school objectives [12]. High performance indicates that educators and staff fulfil their roles effectively and efficiently in line with the organisational goals they seek to achieve.

Recognising these demands, teachers and educational staff, as key components of the school, play a vital role in ensuring the smooth operation and success of educational institutions in carrying out their duties and functions [13]. They must possess adequate skills and professionalism in performing their tasks. Therefore, to ensure that teachers and educational staff meet the required levels of skill and professionalism, continuous professional development led by school principals is necessary.

One of the major issues currently faced in the education sector is the quality of education across all levels, particularly in primary and secondary education. Various efforts to improve educational quality have long been undertaken. The government has introduced four strategic policy initiatives: equal access to education, increased relevance, improved quality, and enhanced efficiency [14]. Through these efforts, it is expected that educational quality will improve significantly. To enhance educational quality, four core competencies must be developed among teachers: pedagogical, personal, social, and professional competencies. Accordingly, the leadership management strategy of school principals is a key determinant of teachers' and educational staff's success [15].

Based on the foregoing discussion, the author is interested in conducting a study on the implementation of school quality improvement, entitled: "The Principal's Leadership Management Strategy in Improving the Performance Quality of Educators and Educational Staff at State Elementary School 09 Bongan, West Kutai Regency."

## **2. METHOD**

This study employs a qualitative case study research design to examine in depth the principal's leadership management strategies for improving the performance and quality of educators and educational staff at State Elementary School 09 Bongan, West Kutai Regency. The research focuses on the principal's leadership management functions, including planning, organising, actuating, and controlling, as well as the performance quality of educators and educational staff as reflected in aspects of work quality, quantity, timeliness, effectiveness, and independence. Data were obtained from both primary and secondary sources through in-depth interviews, observation, and documentation, with the researcher serving as the main research instrument. Informants were selected purposively and included the school principal, teachers, and other educational staff. Data analysis was conducted qualitatively using the interactive model of Miles and Huberman, which consists of data reduction, data display, and systematic and iterative conclusion drawing.

---

### 3. RESULTS AND DISCUSSION

#### Principal's Leadership Management Strategy

The principal's leadership management is a key factor in improving the performance quality of educators and educational staff in schools. At the school level, the principal plays a strategic role in creating an environment that supports effective learning. By adopting an appropriate leadership style, the principal can motivate educators and other staff to innovate and perform more effectively, thereby improving educational quality at the school. One of the principal's main responsibilities is to design and implement policies that promote professionalism and the development of competencies among teachers and other educational staff.

Improving the performance of educators and educational staff at State Elementary School 09 Bongan can be achieved through effective communication between the principal and staff. A principal who can communicate effectively, both in providing guidance and in listening to input from teachers and other staff members, will find it easier to foster strong collaboration. In addition, the principal needs to provide opportunities for educators to innovate and develop teaching methods aligned with students' needs, and to offer constructive feedback so educators can continuously improve.

The findings of the study on the Principal's Leadership Management Strategy in Improving the Performance Quality of Educators and Educational Staff at State Elementary School 09 Bongan, West Kutai Regency, are based on data obtained from open-ended interviews in the form of question-and-answer sessions between the researcher and informants, direct observations conducted at the research site and object, and supporting documents relevant to the study.

Table 1. Summary of Research Findings on the Principal's Leadership Management Strategy in Improving the Performance of Educators and Educational Staff at State Elementary School 09 Bongan

No.	Sub-Focus	Main Findings	Meaning / Analysis	Impact on the Performance of Educators and Educational Staff
1	Planning	The principal conducts realistic, needs-based planning, involves teachers and educational staff in program development, and prioritises evaluation and budget efficiency.	Planning is participatory and adaptive, aligned with available resources and the school's needs.	Teachers and staff feel valued and motivated, understand policy directions, and activities become more focused and effective.
2	Organizing	Tasks are assigned fairly and in accordance with individual competencies. The principal manages the organisational structure, time, and resources effectively while fostering coordination and strong teamwork.	Organising emphasises collaboration, clarity of roles, and coordination among school units.	Work becomes more efficient, conflicts are reduced, communication improves, and team spirit is strengthened.

No.	Sub-Focus	Main Findings	Meaning / Analysis	Impact on the Performance of Educators and Educational Staff
3	Implementation	The principal provides clear direction, directly monitors learning activities, manages resources efficiently, and offers moral and professional support to teachers.	Strategy implementation is effective when supported by communication, direct supervision, and principal support.	Work motivation increases, teaching quality improves, and a stronger sense of ownership of school programs develops.
4	Supervision	The principal conducts regular administrative and academic supervision, provides constructive feedback, and involves teachers in evaluation processes.	Supervision is constructive, transparent, and continuous, fostering a positive evaluation culture.	Teacher performance becomes more focused, errors are corrected more quickly, and learning quality improves consistently.

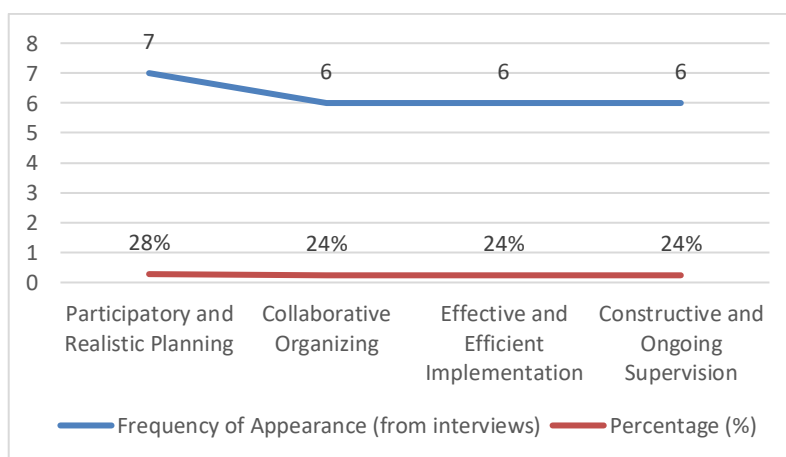


Figure 1. Graph of Main Theme Dominance from Interview Results

Based on the research findings covering planning, organising, implementation, and supervision, it can be concluded that the principal’s leadership management strategy at State Elementary School 09, Bongan District, West Kutai Regency, has been implemented effectively and in a well-directed manner. The principal has applied a participatory, collaborative, and quality-oriented leadership style to improve educators' and educational staff's performance. Through careful planning, clear organisational structure, coordinated implementation, and constructive, continuous supervision, a harmonious and productive work environment has been created. This leadership strategy has not only enhanced the professionalism of teachers and educational staff but also contributed to achieving higher-quality educational objectives at the school [16].

### Performance Quality of Educators and Educational Staff

The performance quality of educators and educational staff is a crucial factor in determining the success of the educational process within an institution [17]. High-quality educators and educational staff not only possess mastery of the subject matter they teach but

also demonstrate the ability to manage classrooms effectively, communicate clearly with students, and deliver creative, innovative instruction. This quality encompasses various aspects, ranging from pedagogical knowledge and professional skills to attitudes and work ethics that support a positive learning environment [18].

One important aspect of educators’ performance quality is pedagogical competence. Educators who can design engaging and effective learning activities and adapt teaching methods to students’ characteristics are more likely to enhance overall educational quality. This competence includes an understanding of learning theories, mastery of educational technology, and the ability to develop curricula that are aligned with learners’ needs [19].

Table 2. Performance Quality of Educators and Educational Staff

Subfocus	Dominant Themes	Main Impact	Principal’s Key Interventions
Work Quality	Pedagogical competence, administrative support, professionalism	More effective teaching and learning processes	Clinical supervision, professional training, and administrative digitalisation
Quantity	High workload, limited time for innovation	Risk of fatigue and stagnation of innovation	Task redistribution, automation, and support teams
Timeliness	Schedule discipline and administrative SLAs	Well-ordered workflow	Strengthening time-based SOPs and monitoring
Effectiveness	Clear objectives, prioritisation, and accurate data	Stable and high-quality outputs	Data-driven planning, task management tools
Independence	Teacher and staff autonomy, ICT adaptation	Increased creativity and efficiency	Coaching, access to learning resources, and clear SOPs

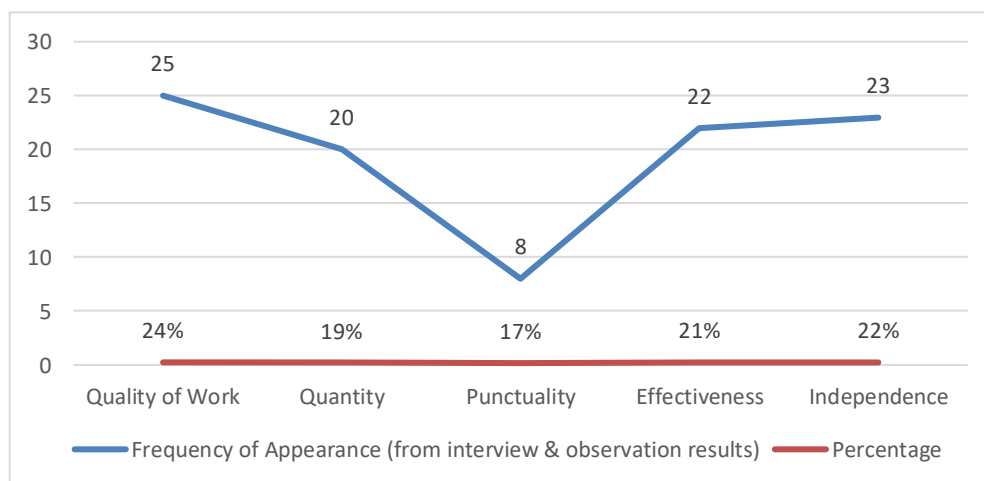


Figure 2. Frequency of the Occurrence of Main Themes

Based on the analysis of the tables and figures, it can be concluded that work quality is the most dominant aspect in determining the performance of educators and educational staff at State Elementary School 09 Bongan, followed by independence, effectiveness, quantity, and timeliness [20]. These findings indicate that the success of the educational process in the school is highly dependent on professionalism, the ability to work independently, and the effectiveness of teachers and staff in carrying out their duties.

Although the aspects of quantity and timeliness also play important roles, both still require managerial support to ensure that they do not compromise the quality of work [21]. Overall, the data suggest that the principal's strategy, which emphasises improving quality, work autonomy, and task effectiveness, can create a productive, disciplined work environment oriented toward optimal educational outcomes.

## **Discussion**

Education is one of the most important aspects of human resource development in a region. At State Elementary School 09 Bongan, West Kutai Regency, the performance quality of educators and educational staff plays a crucial role in creating high-quality education. Therefore, appropriate leadership management strategies are essential to improve their performance quality [22]. As the leader, the school principal must formulate measures to enhance educational quality through effective human resource management.

Leadership management at State Elementary School 09 Bongan, West Kutai Regency, plays a highly significant role in improving the performance quality of educators and educational staff. Effective leadership creates an atmosphere that supports educators' and educational staff's potential, thereby improving learning quality and student achievement. The school principal, as the primary leader, bears substantial responsibility for designing and implementing strategies to optimise the performance of teaching staff and other educational personnel [23].

The principal's leadership management strategy must be built on changes and developments in the community environment, while taking into account aspects of togetherness and diversity [24]. Such strategies should enable the implementation of new programs that enhance the quality of education and the professional development of educational staff, and must be continuously evaluated and updated. In practice, the management of principals in public schools often takes an administrative approach, merely implementing top-down policies without adequately considering improvement and development initiatives that should be central to leadership. Therefore, the guidance provided by a principal should not be limited to administrative matters but should focus more on the development and enhancement of educators' and educational staff's competencies. There are four competencies that teachers must develop: pedagogical, personal, social, and professional. Accordingly, the principal's leadership strategy is a key determinant of educators' and educational staff's success [25].

The professional development of educators and educational staff should be a primary concern within leadership strategies. The principal must ensure that all educators and educational staff have opportunities to participate in training programs, seminars, or workshops that can enhance their competencies. Through well-planned professional development programs, teaching quality can be improved, and educational staff can become more skilled in carrying out their duties.

In addition, the principal needs to foster strong collaboration among educators and educational staff. Such collaboration should occur not only in instructional activities but also in problem-solving, school activity planning, and curriculum development. By working collaboratively, educators can share experiences, knowledge, and effective teaching

---

techniques. Strong collaboration contributes to a more productive school culture and supports better learning processes for students [26].

The implementation of management practices at State Elementary School 09 Bongan is evident in the principal's systematic performance of management functions, beginning with planning, then organising, implementing, and supervising [27]. Based on interviews and observations, the principal initiates the managerial process by formulating school programs through annual planning meetings involving all teachers. The planning process takes into account school conditions, evaluations of previous programs, and limitations in facilities and infrastructure. Teachers indicated that the principal's planning was realistic and aligned with available human resources and facilities, thereby making implementation easier [28].

At the organising stage, the principal assigns tasks based on each teacher's competencies and experience. Teachers acknowledged that task distribution is fair and aligned with their areas of expertise. The principal also fosters teamwork through regular coordination and clear explanations of responsibilities to educators and educational staff, ensuring that each individual understands their role in supporting school activities.

Further management implementation is evident in the execution stage. The principal provides clear directions before implementing educational activities, both through meetings and direct instructions. Additionally, the principal offers motivation to encourage educators and educational staff to perform their duties effectively. Nevertheless, some teachers reported that limited facilities and infrastructure, as well as relatively heavy workloads, remain obstacles to the implementation of instructional and administrative activities. Despite these challenges, programs continue to be implemented by maximising existing conditions.

The supervision stage is also a critical component of the principal's management practices. The principal conducts classroom supervision at least once each semester to assess each teacher's instructional performance. Teachers reported that following supervision, the principal provides feedback and suggestions for improvement that help enhance learning quality. In addition to supervising teachers, the principal also monitors the performance of educational staff, particularly regarding timeliness and the effectiveness of administrative tasks.

Educational leadership is not solely focused on administrative aspects but also on human resource development. As a leader, the principal must be able to motivate, guide, and serve as a role model for educators and educational staff. Inspirational and competent leadership creates an environment that supports improved performance quality, resulting in more effective and efficient learning processes.

Supporting factors for leadership management strategies include strengthening principal competencies, fostering professional development, conducting performance evaluations, and creating a positive work environment, all of which significantly improve the performance quality of educators and educational staff at State Elementary School 09 Bongan, West Kutai Regency.

Conversely, inhibiting factors include limited competent human resources, inadequate facilities, and challenges in communication and coordination among relevant stakeholders. In addition, insufficient external support from the government and the

---

community has slowed efforts to improve performance quality. To address these challenges, a more integrated approach is required, encompassing simultaneous improvements in human resources, facilities, and infrastructure, as well as strengthened communication and collaboration among stakeholders.

The principal plays a vital role in creating an environment that supports professional development and optimal performance among educators and educational staff. As Day et al. [29] stated, effective leadership can influence the quality of performance in educational settings, both in instructional processes and in school administration. Therefore, principals need to develop managerial strategies that motivate and support the professional growth of all staff members.

One important finding of this study is the significance of strategic planning in principal leadership for improving the performance and quality of educators and educational staff. At State Elementary School 09 Bongan, the principal has planned capacity-building programs for educators through scheduled training and workshops. This finding aligns with Leithwood and Riehl's [30] assertion that effective leadership requires careful planning to create working conditions that support teachers' professional development. Sound planning provides clear direction for the development of educators' and educational staff's skills.

Regarding program implementation, the findings indicate significant outcomes, as the principal applies a consistent supervision system based on continuous evaluation. The principal routinely monitors educators' and educational staff's performance through evaluations and constructive feedback. As explained by Hallinger and Heck [31], effective supervision in school leadership ensures that implemented policies align with plans and can be improved when necessary. Through structured supervision, the principal can maintain the performance quality of educators and educational staff.

Overall, the leadership management strategies implemented by the principal at State Elementary School 09 Bongan have proven effective in improving the performance quality of educators and educational staff. Through careful planning, effective organisation, structured implementation, and continuous supervision, the principal has created an environment that supports the professional development of teachers and staff. These findings support educational leadership theories that emphasise collaboration and long-term planning to achieve optimal outcomes [32]. Accordingly, it is expected that these managerial strategies can be more widely adopted in other schools to enhance overall educational quality.

The results of this study are consistent with Nizamaruddin's (2025) research, which found that principal leadership has a significant influence on teacher performance, particularly through the creation of a positive school climate, work motivation, discipline, and continuous supervision. Similarly, the findings at State Elementary School 09 Bongan demonstrate that leadership management strategies encompassing planning, organising, implementing, and supervising contribute to improved performance and quality among educators and educational staff. Both studies emphasise the principal's role as a motivator, innovator, and key driver in creating a conducive work environment focused on quality improvement. However, the study at State Elementary School 09 Bongan adds a contextual dimension by highlighting resource, facility, and external support limitations as inhibiting

---

factors that Nizamaruddin's study did not discuss in depth, thereby enriching the understanding of factors influencing leadership effectiveness at the elementary school level.

Furthermore, findings from Rumahorbo [33] indicate that principal leadership does not have a direct, significant effect on teacher performance, whereas work motivation does. This contrasts with the findings at State Elementary School 09 Bongan, which emphasise that the principal's leadership management strategy plays a direct and crucial role in improving the performance quality of educators and educational staff through planning, supervision, and the creation of a positive work environment. Thus, while both studies highlight the importance of non-structural factors such as motivation and work environment, Rumahorbo's study underscores leadership's indirect role through motivation, whereas the present study positions leadership as a primary driving factor with a direct impact on improving educator performance.

#### **4. CONCLUSION**

This study confirms that leadership in primary education is a decisive factor in shaping educators' and educational staff's performance, particularly when leadership functions are aligned with systematic management principles and contextual school needs. The findings indicate that leadership effectiveness is not determined solely by the presence of managerial functions, but by how consistently and integratively these functions are applied to support professionalism, collaboration, and continuous improvement within the school environment. From a theoretical and practical perspective, this research suggests that school leadership should move beyond administrative routines toward developmental leadership that emphasises participatory planning, competency-based task alignment, reflective supervision, and the empowerment of human resources.

Strengthening leadership capacity and organisational climate emerges as a strategic pathway to improving educational quality, especially in schools facing structural and resource limitations. This research is limited to a single public elementary school and employs a qualitative case study approach, meaning the findings reflect contextual realities and cannot be generalised statistically to all educational institutions. In addition, the study focuses on internal school dynamics and does not extensively examine external policy, community involvement, or broader systemic influences that may also affect leadership effectiveness and staff performance.

Future research is encouraged to expand the scope by involving multiple schools, comparative designs, or mixed-method approaches to capture broader patterns and causal relationships. Further studies may also examine the roles of digital leadership, policy interventions, and community partnerships in enhancing educator performance. This research contributes to the general public by providing empirical insights into how effective school leadership can directly support professional growth, improve learning environments, and strengthen the sustainability of educational institutions, particularly in regions with limited resources.

---

## ACKNOWLEDGEMENTS

We would like to express our deepest gratitude to all parties who have contributed to this research. Thank you to our colleagues who have provided advice, support, and inspiration throughout the research process. We also wish to extend our appreciation to everyone who took the time to participate in this study. Additionally, we are grateful to the institutions that have provided support and facilities for the conduct of this research. All contributions and assistance have been invaluable to the smooth progress and success of this study. Thank you for all the hard work and collaboration that has been established.

## REFERENCES

- [1] K. Verweir, "Integrated Performance Management: A Guide to Strategy Implementation," *Strategic Direction*, vol. 22, no. 8, pp. 916–920, Aug. 2006, doi: 10.1108/sd.2006.05622hae.001.
  - [2] G. Monahan, *Enterprise Risk Management A Methodology for Achieving Strategic Objectives*. John Wiley & Sons, 2008.
  - [3] J. Martínez-Ferrero, S. Banerjee, and I. M. García-Sánchez, "Corporate Social Responsibility as a Strategic Shield Against Costs of Earnings Management Practices," *Journal of Business Ethics*, vol. 133, no. 2, pp. 305–324, Jan. 2016, doi: 10.1007/s10551-014-2399-x.
  - [4] W. Barokah *et al.*, "Strategic Management in Improving the Quality of Health Services at the Tuntungan Health," *Jurnal Multidisiplin Sahombu*, vol. 5, no. 04, p. 2025, 2025, doi: 10.58471/jms.v5i04.
  - [5] J. J. Gong, S. M. Young, and A. Zhou, "Real earnings management and the strategic release of new products: evidence from the motion picture industry," *Review of Accounting Studies*, vol. 28, no. 3, pp. 1209–1249, Sep. 2023, doi: 10.1007/s11142-023-09793-6.
  - [6] J. J. Gong, S. M. Young, and A. Zhou, "Real earnings management and the strategic release of new products: evidence from the motion picture industry," *Review of Accounting Studies*, vol. 28, no. 3, pp. 1209–1249, Sep. 2023, doi: 10.1007/s11142-023-09793-6.
  - [7] A. Mansur, Y. Luqman, P. Studi, and I. Komunikasi, "Upaya Meningkatkan Brand Awareness El Gelato Melalui Social Media Strategy dan Event Management Pada Segmentasi Keluarga Di Kota Semarang, Jawa Tengah Sebagai Digital Analyst, Logistic, dan Master of Ceremony," 2020. [Online]. Available: <https://fisip.undip.ac.id>
  - [8] H. Nur Amalia Putri, "Peran Inovasi Dan Strategi Pemasaran Syariah Dalam Bisnis Modern," *Journal Of Islamic Business Management Studies*, vol. 5, no. 1, pp. 52–59, 2024.
  - [9] S. Lestari, A. Susanto, and M. Wahib, "Revitalisasi Akses Transportasi: Strategi untuk Memperbaiki Pendapatan Komunitas Pedesaan di Indonesia," *Business, Management, Accounting and Social Sciences (JEBMASS)*, vol. 3, no. 3, 2025, [Online]. Available: <http://putrajawa.co.id/ojs/index.php/jebmass>
  - [10] S. N. Amalia, I. Ghoniyah, R. N. Widiyanti, D. Meisa Putri, R. Hidayat, and M. Ikaningtyas, "Menyusun Strategi Bisnis Berbasis Teknologi: Membangun Keunggulan Kompetitif di Era Digital," *Economics And Business Management Journal (EBMJ) Februari*, vol. 3, no. 1, pp. 1–10, Feb. 2024.
  - [11] F. Liu and C. Liang, "The moral masking behavior of management after real earnings management: An analysis of management's integrity commitment," *Heliyon*, vol. 10, no. 19, Oct. 2024, doi: 10.1016/j.heliyon.2024.e38748.
  - [12] Y. F. Kuo, Y. M. Lin, and H. F. Chien, "Corporate social responsibility, enterprise risk management, and real earnings management: Evidence from managerial confidence," *Financ. Res. Lett.*, vol. 41, Jul. 2021, doi: 10.1016/j.frl.2020.101805.
  - [13] B. García Osma, J. Gomez-Conde, and E. Lopez-Valeiras, "Management control systems and real earnings management: Effects on firm performance," *Management Accounting Research*, vol. 55, Jun. 2022, doi: 10.1016/j.mar.2021.100781.
  - [14] Z. Lou, M. Li, Y. G. Shan, and A. Ye, "Does corporate digitalisation moderate real earnings management?," *Accounting and Finance*, vol. 64, no. 4, pp. 4157–4196, Dec. 2024, doi: 10.1111/acfi.13301.
  - [15] D. C. Broadstock, X. Chen, C. S. A. Cheng, W. Huang, and Y. Ma, "Do Corporate Site Visits Constrain Real Earnings Management?," *Journal of Accounting, Auditing and Finance*, vol. 39, no. 2, pp. 492–515, Apr. 2024, doi: 10.1177/0148558X211067145.
  - [16] S. Liu, X. Wu, and N. Hu, "Does CEO agreeableness personality mitigate real earnings management?," *International Review of Financial Analysis*, vol. 95, Oct. 2024, doi: 10.1016/j.irfa.2024.103458.
-

- [17] M. Liu, Y. Shi, C. Wilson, and Z. Wu, "Does family involvement explain why corporate social responsibility affects earnings management?," *J. Bus. Res.*, vol. 75, pp. 8–16, Jun. 2017, doi: 10.1016/j.jbusres.2017.02.001.
- [18] D. Lock, "The Essentials of Project Management, 4 th Edition," 2016.
- [19] P. M. Tampubolon, *Change Management, Manajemen Perubahan : Individu, Tim Kerja, Organisasi*, 1st ed., vol. 1. Jakarta: Mitra Wacana Media, 2020. [Online]. Available: [www.mitrawacanamedia.com](http://www.mitrawacanamedia.com)
- [20] K. Yuan, D. Zeng, X. Yuan, and F. Lan, "Real Earnings Management, Manipulation Incentives and Accounting Conservatism: Evidence from China," *Emerging Markets Finance and Trade*, vol. 58, no. 4, pp. 939–951, 2022, doi: 10.1080/1540496X.2020.1852927.
- [21] W. Ho, T. Zheng, H. Yildiz, and S. Talluri, "Supply chain risk management: A literature review," Aug. 18, 2015, *Taylor and Francis Ltd.* doi: 10.1080/00207543.2015.1030467.
- [22] N. Dong, F. Wang, J. Zhang, and J. Zhou, "Ownership structure and real earnings management: Evidence from China," *Journal of Accounting and Public Policy*, vol. 39, no. 3, May 2020, doi: 10.1016/j.jaccpubpol.2020.106733.
- [23] G. Shi, J. Sun, and L. Zhang, "Product market competition and earnings management: A firm-level analysis," *J. Bus. Finance Account.*, vol. 45, no. 5–6, pp. 604–624, May 2018, doi: 10.1111/jbfa.12300.
- [24] M. Kałdoński, T. Jewartowski, and J. Mizerka, "Capital market pressure, real earnings management, and institutional ownership stability - Evidence from Poland," *International Review of Financial Analysis*, vol. 71, Oct. 2020, doi: 10.1016/j.irfa.2019.01.009.
- [25] A. B. Tulcanaza-Prieto, Y. Lee, and J. H. Koo, "Effect of leverage on real earnings management: Evidence from Korea," *Sustainability (Switzerland)*, vol. 12, no. 6, Mar. 2020, doi: 10.3390/su12062232.
- [26] V. Astvansh, B. Wang, T. Chen, and J. C. Qu, "Labor unionization and real earnings management: Evidence from labor elections," *PLoS One*, vol. 19, no. 2 FEBRUARY, Feb. 2024, doi: 10.1371/journal.pone.0292889.
- [27] S. D. AL-Duais, M. Malek, M. A. Abdul Hamid, and A. M. Almasawa, "Ownership structure and real earnings management: evidence from an emerging market," *Journal of Accounting in Emerging Economies*, vol. 12, no. 2, pp. 380–404, Mar. 2022, doi: 10.1108/JAEE-01-2021-0008.
- [28] B. A. A. Ghaleb, H. Kamardin, and A. A. Hashed, "Investment in outside governance monitoring and real earnings management: evidence from an emerging market," *Journal of Accounting in Emerging Economies*, vol. 12, no. 1, pp. 52–76, Jan. 2022, doi: 10.1108/JAEE-08-2020-0203.
- [29] D. V. Day, P. Gronn, and E. Salas, "Leadership capacity in teams," *Leadersh. Q.*, vol. 15, no. 6, pp. 857–880, Dec. 2004, doi: 10.1016/j.leaqua.2004.09.001.
- [30] K. A. Leith Wood and C. Riehl, *What We Know about Successful School Leadership*. Nottingham: National College for School Leadership, 2003.
- [31] P. Hallinger and R. H. Heck, "Exploring the Principal's Contribution to School Effectiveness: 1980-1995\*," *School Effectiveness and School Improvement*, vol. 9, no. 2, pp. 157–191, Jun. 1998, doi: 10.1080/0924345980090203.
- [32] K. Leithwood, "School leadership in the context of accountability policies," *International Journal of Leadership in Education*, vol. 4, no. 3, pp. 217–235, Jul. 2001, doi: 10.1080/13603120110057082.
- [33] Y. Rumahorbo, "Pengaruh Kepemimpinan Kepala Sekolah dan Motivasi Kerja Terhadap Kinerja Guru," *Jurnal Locus Penelitian dan Pengabdian*, vol. 4, no. 4, pp. 1371–1382, May 2025, doi: 10.58344/locus.v4i4.3990.
-