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Examining the Value Chain in Achieving Educational Multicultural-based Innovation: A Cost Leadership Perspective

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Abstract

The existing management of Madrasah Ibtidaiyyah's education has not been able to play a role in preparing the expected graduates. This situation occurred because Madrasah Ibtidaiyyah (MI) did not know what innovations would produce professional graduates who could become role models from the *ubudiyah* side and tolerant of differences. This research aims to explore madrasah education activities in developing local and national content from a value chain perspective in achieving educational innovation based on multicultural. This research used qualitative methods, with a case study approach. This research takes MI Al Ahmad Krian, Sidoarjo as an object. Value chain activities implemented in the school provided extra value in developing local and national content. The cost leadership implemented by the school succeeded in creating 1) quality-based educational services at affordable cost, 2) community satisfaction of the motto "School based on the Qur'an, global and environment," and 3) parent's pride in their children with advanced academic achievements, practices of *ubudiyah*, and reciting Qur'an.

Keywords: cost leadership, educational multicultural-based innovation, Value Chain

1. Introduction

Competition does not only occur in the world of education but also occurs between schools, both state schools (managed by the government) and private schools (managed by individuals or foundations), resulting in unattractive schools that do not have good quality (Effendi: 2000). Only

quality schools that meet the demands of society will survive (Widodo: 2008). The definition of competition in the world of education is not the same as competition in the industrial sector which competes with each other to win market share and seek high profits but is limited in providing quality educational services and improving the quality of the graduates (Karol, et al.,1980).

At least two main factors will cause competition in the world of education to become uptight. First, the increasing level of social life in society, the development of science and technology, and society's demands for educational institutions (schools) because schools are believed to be able to answer and anticipate various future challenges (Fatah, 2000). The societal demands referred to the demands for quality education. In this information era, only quality products and services (including education) are valued and needed by society (Tilaar, 2000). Second, changing policy from centralization (top-down) to decentralization (bottom-up). With the implementation of decentralization, the authority to determine decisions that previously came from the central government is completely handed over to the school. So schools are required to be more independent and able to determine the development directions appropriate to their community's conditions and environment (Fatah, 2000).

We can see the real conditions of competition faced by educational institutions in various regions. In Nganjuk City, by Regent's Decree No. 188/11/K/411.012/2020, concerning the arrangement of state elementary schools, there were around 78 state elementary schools that were merged into 34 state elementary schools in 2020 (Nganjuk Regent Decree No. 188/11/K/411.012/2020). The same thing also happened in Jombang, around 191 state elementary schools were merged, and then in 2021 around 30 elementary schools were merged (https://www.majalahwarnapendidikan.com/2022/05/2022). The consideration for this school merger was due to a reduction in the number of students to less than 120 in one school. It happened due to the management of the institution did not meet parents' expectations.

The existing management of MI's education has not been able to play a role in preparing its expected graduates. This situation occurred because MI did not know what innovations would produce professional graduates who could become role models from the *ubudiyah* side. MI is basic education that is organized to prepare students to have the basic abilities, attitudes, and skills of nine years of compulsory education and to carry out worship according to *sharia* guidelines. For this reason, MI needs to identify the activities so they can map the potential of the institution and increase extra value. Increasing the extra value can be seen from the majority of students being able to fill the gaps in basic roles in their environment.

Every MI is required to carry out various arrangements so that it can compete and continue to improve to be better. This matter ultimately forces the school to look for alternatives to survive and be able to meet society's demands and expectations. One of the generic strategies is cost leadership. This strategy is carried out by producing goods or services at lower costs with relatively the same quality compared to its competitors (Porter, 1980).

With this cost leadership strategy, educational institution managers can design their educational services at low costs without sacrificing quality. Because society in the current century continues to demand quality products or services with various dimensions, including educational services. Only quality services and goods are valued and appreciated by the public. Meanwhile, quality Human Resources can only produce quality services and goods (Tilaar, 1999).

This cost leadership strategy has two types of derivative strategies, namely (1) products are sold at average industry prices to achieve greater profits than competitors and (2) products are sold

below average industry prices to achieve wider market share (Porter, 1980). Thus, if a school wants to implement this strategy, it can set the same cost as other schools but with better quality, or charge less than other similar schools with the same quality.

Application of the cost leadership strategy is not a necessity but is an alternative that can be implemented by school administrators to anticipate the increasingly tightness level of competition among schools as mentioned previously (Surono, 2020). Therefore, the application of cost leadership strategies in education aims to maintain its existence and quality (Semuel, et al., 2017). Amid increasing competition and offering educational models in Indonesia, this is a very interesting thing to study further.

Among MIs that have implemented a cost leadership strategy, MI Al Ahmad Krian was chosen. By implementing the motto, "A school based on Global, Qur'an and Environment", MI Al Ahmad still survives today. This school has become the main alternative for parents to send their children to study. This can be seen from the number of students increasing yearly. The number of study groups from 1 group at the establishment increased to 6 groups since 2020, and the quota for new students was fulfilled even before similar schools registered new students (Results of an interview with Mrs. Novi, Head of MI Al Ahmad).

Furthermore, the head of MI Al Ahmad explained that the reason why parents chose this school, was they felt that the school fees here were affordable and even very cheap but they received quality educational services on the same level as high-cost schools (Results of an interview with Mrs. Novi, Head of MI Al Ahmad). For this reason, this research seeks to discover and explore further, examined value chain in achieving educational innovation based on multicultural: a cost leadership perspective.

2. Literature Review

2.1 Value Chain

Blocher, et al. argue that value chain analysis is a tool used to understand competitive advantage (Blocher, 2000). It identifies where the values can be increased and the costs can be reduced. Gran also believes that the value chain is a tool for understanding the sources of competitive advantage in an organization, for assessing the competitive position of an organization, and for identifying opportunities that become organizational strengths. According to Anthony, the value chain concept includes linkages with organizational input, graduate users, and processes related to organizational characteristics (Anthony, 2005).

Value chain activities in organizations are divided into two types: primary activities and supporting activities. Primary activities are activities related to the input process and can produce graduates with special skills that society demands. Furthermore, in creating a value chain, precise identification is needed to determine what things should be done to achieve a competitive advantage. There are 3 stages, namely:

- Identify the value chain: as the organization's basis for creating valuable products.
- Identification of cost drivers: explains the variations in costs that arise to form a unique output.
- Develop competitive advantage by reducing costs or adding value to output.

2.2 Cost Leadership

Cost leadership is a competitive strategy that causes an organization to succeed in producing services at the lowest cost. Cost leaders generally have a relatively large market share and tend to avoid empty market segments. Cost leadership is usually aimed at relatively easy consumers affected by price shifts (price sensitive) or using price as a determining factor in decisions. In terms of customer behavior, this type of strategy is appropriate to the needs of customers who fall into the low-involvement behavior category, when consumers do not care about brand differences, relatively do not need product differentiation, or if there are a large number of consumers who have significant bargaining power.

This strategy not only makes the company able to withstand price competition but can also become a market leader in determining prices and ensuring high (above average) and stable levels of market profit through aggressive methods in efficiency and cost-effectiveness. The sources of cost-effectiveness vary. These include the use of economies of scale, investment in the best technology, sharing costs and knowledge within the organization, the impact of learning and experience curves, optimization of utility capacity, and good access to raw materials. or distribution channels. In principle, the main reason for implementing an upstream integration strategy (backward integration), downstream (forward integration), as well as side (horizontal integration) is to obtain various benefits from this low-cost strategy. Usually, this strategy is carried out in conjunction with a differentiation strategy (David, 1998).

To be able to carry out a low-cost strategy, a company must be able to meet requirements in two areas, namely: resources and organization. This strategy is only possible if it has several advantages in the company resources field: strong capital, skilled in process engineering, strict supervision, easy to produce, and low distribution and promotion costs. Meanwhile, from the organizational field, the company must have: the ability to control costs tightly, good control information, and incentives based on targets (results-based incentive allocation) (Porter, 1985).

By implementing this strategy the company must have an advantage in the share aspect area or access to resources such as raw materials, components, and better labor. With these two things' advantages, combined with efficient business processes, the company can carry out this strategy well. Several characteristics of an efficient business process will be seen in aspects such as having strong financial capabilities to invest in specific assets, being able to design production processes efficiently, having high expertise in the industry due to a high learning/experience curve, and having efficient distribution channels. Without one or more of these advantages, competitors can easily copy this strategy.

Application of low-cost strategies (cost leadership) in an industry can be very effective when the market is built of many price-sensitive buyers when there are several ways to reach product differentiation, and when buyers are not too concerned about the differences from one brand to another, or when there are a large number of buyers with significant bargaining power. The basic idea is to sell at a lower price than competitors, thereby controlling market share and sales, completely driving competitors out of the market.

Companies that use low-cost or best-value leadership strategies must achieve competitive advantage in ways that are difficult for competitors to imitate or match. If competitors can relatively easily or inexpensively imitate the leader's cost leadership methods, the leader's advantage will not last long enough to produce large returns in the marketplace.

2.3 Educational Multicultural-based Innovation

Every organization needs to strive to provide the best quality service to its customers. Therefore innovation is carried out. The first step must be to research to identify the most important service determinants for the target market. The next step is to estimate the assessment given by the target market to the company and competitors based on these determinants. In this way, the relative position of the organization in the eyes of customers compared to its competitors can be known, so that the organization can focus its quality improvement efforts on these determinants. However, the organization continues to monitor each determinant all the time, because market priorities may change.

Innovation is an idea, object, or activity that is considered new (Prawiradilaga, 2012). As Rogers' opinion in Dewi Salma Prawiradilaga about innovation, "an idea, practice, or object that is perceived as new by an individual or another unit of adoption."(11.1983 and 11.1995). And Peter Drucker's opinion (Hasselbein, et al., 2002) in Dewi Salma Prawiradilaga said that innovation is "a change that creates a new dimension of performance"(Prawiradilaga, 2012).

Roger's opinion is in line with the formulation on the site above. Drucker's formulation is based on his views as an expert in the field of human resources. This statement is slightly different from Rogers' formulation regarding innovation. In his explanation, for Drucker innovation is change, ideas or ideas that encourage someone as a user to work and create differently and better than before; or generate new dimensions of performance. Innovation occurs simultaneously with the emergence of challenges because each innovation causes people to be in different situations and requires adjustment. The existence of innovation is related to leadership. Usually, an assertive leader always has the desire to change the situation for the better (Prawiradilaga, 2012).

In innovation, there are important aspects that must be paid attention to, among others: (1) Newness: An activity, process, product, or scientific discovery is considered an innovation because the activity process, product or scientific discovery has never previously existed or been used, in other words, has an aspect of novelty. The novelty aspect is relative. (2) Reinvention: Rogers added that reinvention or reinvention can be implemented apart from innovation. Reinvention is a process of recycling innovation because the innovation has been modified or adapted to the needs of the community as users, or the results of a review of innovation adoption and implementation activities. (3) Specificity of Innovation: Rogers formulated that if an innovation is to be accepted by the public, it should fulfill several requirements. The requirements in question are special characteristics or characteristics that can facilitate the distribution and implementation process itself. Pay attention to the following description which describes the peculiarities of an innovation along with the cases that accompany it;

1. Relative Benefits (Relative advantage): Rogers' direct statement regarding benefits is the degree to which an innovation is perceived as being better than the idea it supersedes' (Prawiradilaga, 2012). Often this benefit principle is associated with economic benefits, social prestige, or benefits in other forms. Economic profit is the value adopted when measuring the benefits of innovation by calculating certain conveniences. Apart from economic benefits, relative benefits are also associated with the social prestige contained in innovation. This statement emphasizes that (certain) innovations can increase social prestige or the views of other people towards certain people (adopters) who use the innovation (Prawiradilaga, 2012).

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- 2. Compatibility: Compatibility is the degree to which an innovation is perceived as persistent with the existing values, past experiences, and needs of potential adopters (Rogers, 2003). Conformity as the second characteristic reflects that the innovation does not conflict with the values or culture that prevail in the community or audience. The more appropriate an innovation is to the value system and society, the easier it is for society to accept it because it has gained confidence in the innovation. In the end, the adoption and implementation process occurred faster than expected.
- 3. Complicated (Complexity): Complexity is the degree to which an innovation is perceived as relativity difficult to understand and use. Any new idea may be classified on the complexity-simplicity continuum (Rogers, 2003). This third condition means that an innovation can be adopted and accepted because the innovation is easy to apply or use by society. The simpler the innovation, the faster the public will adopt it. As also stated on the sitewww.mc.uky.edu/icis/documents/idtf-pdf,which simplicity is one of the characteristics of innovation.
- 4. Can be tried (Trialability): Trialability is the degree to which an innovation may be experimented on a limited basis. The personal trying-out of an innovation is a way to give meaning to an innovation (Rogers, 2003). This uniqueness is a situation where society is allowed to carry out trials of innovation. In this way, society can see and decide the usefulness of innovation.
- 5. Observable (Observability): Observability is the degree to which the results of an innovation are visible to others. The results of some ideas are easily observed and communicated to others, whereas some innovations are difficult to observe or describe to others. He stated that innovation that is real and tangible means that the innovation can be observed by the public, the more real it is, the easier it is for the public to see the innovation. The final condition is that it can be observed regarding the simplicity contained in innovation. Innovations that are visible or tangible and simple tend to be more easily accepted than abstract innovations.

From all the aspects above, it can be illustrated that educational innovation requires a clear and measurable development concept direction. Nowadays, the development of educational innovation is directed at how students can better appreciate and respect the people around them, be more tolerant of differences, and be able to position themselves according to their capacities. This concept is more about multicultural-based education, which identifies the function of the school's role in viewing the existence of diverse students to be able to help students develop positive treatment towards cultural, racial, ethnic, and religious group differences. This concept is also expected to provide student resilience by teaching them decision-making and social skills, and to help students build cross-cultural interdependence and provide them with a positive picture of group differences. and in learning activities designed to provide learning experiences that involve mental and physical processes through interactions between students, students and teachers, the environment, and other learning resources in order to achieve basic competencies and learning media can transmit knowledge, attitudes, and ideas in their development. multicultural-based Islamic education.

3. Research Methodology

The method used in this research is a qualitative research method. The use of this method is intended to understand human behavior from the actor's frame of reference, namely how the actor views and interprets the activity from his perspective, which is usually called "emic perception (Nasution, 1997). In this case, the researcher tries to explain what MI Al Ahmad management understands and describes about the examined value chain in achieving educational innovation based on multicultural."

This location is in Krian Sidoarjo, East Java. The object of research is MI Al Ahmad Krian. The considerations for choosing this madrasah are:

- 1) This madrasah is a private school with the largest number of students in Krian.
- 2) This madrasah survived and proved itself as the main reference to Islamic Madrasah for the community.

The madrasah has implemented value chain analysis in achieving educational innovation: cost leadership perspective, as an effort to survive amidst quite tight competition.

4. Results

MI Al Ahmad used cost leadership with the consideration of strong *da'wah* and the surrounding community being included in the lower middle-class economy. As explained in the theoretical study, a low-cost strategy (cost leadership) emphasizes efforts to produce goods/services while still referring to standards (the same in all aspects) with very low unit costs (Semuel, et al. 2017). Choosing to implement this strategy is not easy. One of the difficulties is that the quality of service must be maintained while the costs must be kept to a minimum (Surono, 2020).

Based on this, the management of MI Al Ahmad was also not careless in deciding on this strategy. Madrasah manages five main activities as illustrated in the figure below:

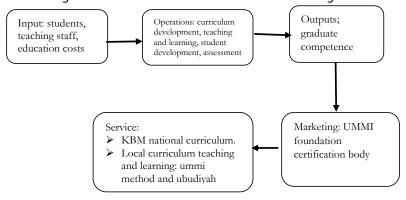


Figure 1: five main activities managed by madrasah

Inputs: In the input process stage, MI accepted new students, teaching staff and education costs. The process of accepting new students begins with the formation of a PPDB committee, coordination meetings, promotions, PPDB implementation, PPDB announcements, and evaluation. The flow of new student admissions was carried out by registration, administrative selection process, and academic potential tests. Furthermore, input from teachers and staff. Teachers are the motors in implementing teaching and learning activities. Education costs are also

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the most important part of input activities. Education costs at MI Al Ahmad came from school operational costs or *Biaya Operasional Sekolah* (BOS) and educational donations from student parents. The education funds obtained were used for teacher education, provision of infrastructure, school operations, institutional development, and improving the quality of educators. Based on the description above, school administrators seem to follow the concept of Zeithalm and Bitner (Zeithlm, 2018). In this case, the main considerations in determining costs are as follows:

- considering the factors of pricing objectives, level of demand, estimated costs, prices and products offered by competitors, selecting a pricing method, and determining the final price.
- 2) The school did not try to seek maximum profits by setting maximum prices but by maximizing revenue, maximizing market control, or other possibilities.
- 3) considering various types of costs, both direct costs and indirect costs. After determining the fee structure, it is necessary to adjust the fees to the circumstances of the student's parents, especially for poor students.

Operation: Operational activities are related to the leadership skills of the madrasah's head in mobilizing all resources (Siregar, 2022). Operational activities consist of curriculum development, teaching and learning activities, student's development, and assessment standards. The curriculum was developed with national and local content. The national content contains learning materials that fit the national curriculum, namely the 2013 curriculum. Furthermore, the local content curriculum contains the Qur'an and Worship learning materials. Students' self-development is a madrasah effort to form polite, good-natured, and learning characters. The assessment standards used by madrasahs consist of assessing attitudes, knowledge, skills, and ubudiyah/ reciting the Qur'an practices.

Output: at this stage, it is expected that graduates will have good qualifications in knowledges, attitudes and skills.

Marketing: MI Al Ahmad created the motto "School based on Qur'an, Global and Environment". Students who want to follow *tahfidz* (memorizing Qur'an) program are put into one class, coached by a *hafidz* teacher with intensive coaching. Apart from those who take the tahfidz program, all students are required to recite the Qur'an in the first hour. Each class is coached by a teacher from an Islamic boarding school who has been trained.

Service: This activity provided teaching and learning services in accordance with the content of the national curriculum so that graduates can continue their education to the next level with sufficient knowledge. Furthermore, graduates also have advanced Quran and ubudiyah's skills compared to other schools. Furthermore, to maintain the consistency of the madrasah's quality, the managers also carry out supporting activities between purchasing infrastructure, technology development, human resource management, and supporting infrastructure.

Purchase: purchasing educational practical equipment. MI Al Ahmad provides the best facilities of practical equipment that was used to realize the learning theory on knowledge competency into skill competency (surono, 2020). Students were not only guided in class but also in practical activities. This activity makes students more enthusiastic about learning.

Technology development: The madrasah organizes ICT-based learning (Nusa, 2015) and library.

MI Al Ahmad had created e-modules and a library equipped with a digital catalog. There was also a reading corner in each class. The students became more active in reading.

Human Resource Management: at this stage, the madrasah provided costs for training teachers and administration staff. The training that was attended was related to the national curriculum and local content. Apart from that, MI Al Ahmad also often brought in education experts.

Infrastructure: The madrasah pursued to provide infrastructure to support teaching and learning activities. The outcomes were nice buildings, comfortable classrooms, and easy-to-use equipment.

Supporting	Infrastructure standards					
Activities	Training of teaching staff and TU staff] \
	Library					
	ICT-based learning					
	Educational practice equipment					la no
	INPUT:	OPERATION:	OUTPUTS:	MARKETING:	SERVICE:	Educational
	StudentTeacherCost of educati on	 Curriculum development KBM Student/graduate development Grading standards 	Graduate competence standard	Collaboration with UMMI Foundation	National curriculumLocal content curriculum	in Ed
	MAIN ACTIVITIES					

Educational innovation needs to be carried out in activities that already have high performance in the value chain so that there is certainty in realizing madrasah's excellence. In this case, MI Al Ahmad paid great attention to the operations and marketing fields. MI Al Ahmad created activities that direct the realization of the school's motto based on the Qur'an, global, and environment. Students were guided to love the Qur'an and recite Qur'an fluently in *tartil*, and *ubudiyah* in accordance with the *shari'a*.

The main activities above were supported by an understanding from the teachers and leaders to 1) join commitment to internalize *ubudiyah* values in every learning activity, (2) create a contextual learning model,3) optimize and develop tahfidz and science classes, 4) create olympiad mentoring, and 5) collaborate with various parties to realize school goals. These innovations include adding hours for studying the Qur'an, additional hours (tutoring) for students in grades 1 - 5 who have not yet reached the minimum standard, and adding several extra activities. With this innovation, MI Al Ahmad has become a school that provides complete educational services without reducing the quality and achievements that have been achieved (Nusa, 2020).

In the context of educational multicultural-based innovation, cost leadership strategy should give an equal opportunity for students from diverse multi-ethnic backgrounds who study at MI Al Ahmad. All students who are from different ethnicities and cultures should have the same opportunity in education (Fatgehipon, 2023; Jayadi, 2022). Implementing all programs at schools should be affordable (Moazzen et al., 2020; Samuel et al., 2020). The way MI Al Ahmad's managers implemented the cost leadership strategy included a) analyzing the environment internal and external; b) mapping of educational services into three programs, namely core programs, additional programs, and broadcast programs; c) determining financing based on the program group.

To maintain consistent quality of educational services after implementing the value chain in achieving educational innovation, a cost leadership perspective, MI Al Ahmad's management makes efforts to a) manage evidence of service quality by showing facts that are directly visible; b) strive to be honest regarding the promised quality; and c) strive for a culture of quality that must be carried out by teachers and staff in every educational program. In terms of multicultural education, implementing multicultural education in schools and educational institutions is essential to promote diversity, inclusivity, and a broader understanding of different cultures and perspectives and the schools should be pioner of it by implementing culturally responsive school management (Civitillo et al., 2019; Kieran & Anderson, 2019; Muñiz, 2019; Williams et al., 2023).

6. Conclusion

MI Al Ahmad succeeded in creating multicultural-based educational innovation by applying value chain analysis: a cost leadership perspective. MI Al Ahmad strives to provide quality-based education services, affordable costs, and tolerance for differences so that the community is satisfied with the madrasa program which has the motto "school based on the Qur'an, global and environmental". The parents are proud of their children's reading of the Qur'an, practicing ubudiyah according to sharia, having superior academic achievements, being moderate in religion, and being citizens who are tolerant of differences.

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