APEX ACADEMIA PRESS
ELEGANCE ON EVERY RESEARCH

International Journal of Economics and Management Intellectuals
ISSN: 3067-6835 / Open Access / IJEMI_Y2F2A004
Apex Academia Press / https://doi.org/10.63665/ijemi-y2f2a004

Original Article

Moral Governance in Educational Management: Integrating Character Capital, Accountability, and Economic Efficiency in Emerging Economies

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Abstract

This article develops a qualitative field-based explanation of moral governance in educational management by examining how character capital, accountability, and economic efficiency are interpreted and enacted in educational institutions in Jambi Province, Indonesia. The study responds to the limitations of bibliometric and conceptual discussions that often map publication trends without entering the everyday administrative settings where moral decisions are made. Using a PICo research question, the population comprises educational managers, principals, teachers, finance staff, and school committee members; the interest concerns moral governance integration; and the context is an emerging economy. The field design uses semi structured interviews, non-participant observation, and documentation review. Twenty-four informants are proposed through purposive sampling because they represent the minimum governance chain required to trace decisions from policy interpretation to school implementation. The findings are presented as a structured analytic draft to guide verified field reporting. The central argument is that moral governance is not merely a normative slogan but a managerial logic that translates values into budget discipline, accountable routines, and character forming institutional culture. The study contributes a character accountability efficiency model for educational management in emerging economies and offers implications for governance reform, leadership practice, and value-based resource allocation.

Keywords

Moral Governance, Educational Management, Character Capital, Accountability, Economic Efficiency, Emerging Economies.

Article History

Received: 12.06.2026

Accepted: 22.06.2026

Published: 29.06.2026

1. Introduction

The governance of education in emerging economies increasingly operates under two pressures that are rarely reconciled well. On one side, public and private educational institutions are asked to produce measurable outcomes, spend resources efficiently, and report performance transparently. On the other side, they are also expected to become moral institutions that form integrity, responsibility, civic sensibility, and spiritual maturity. Treating these pressures as separate agendas is a weak analytical move. In practice, school leaders and educational managers do not manage accountability in one room and character formation in another. They make budget choices, supervise teachers, interpret regulations, communicate with parents, and protect institutional credibility in the same daily stream of decisions.

This study takes that practical overlap seriously. Moral governance is positioned here as the managerial capacity to convert ethical commitments into routines, controls, resource decisions, and relational practices that can be observed within educational institutions. Recent school governance scholarship has moved from narrow compliance toward relational and contextual models of leadership, autonomy, accountability, and trust (Alqarni, 2021; Henriksen & Paulsen, 2021; Ghamrawi, 2023). However, the dominant literature still gives insufficient attention to the way moral values become operational resources inside the management of schools, especially in provinces outside metropolitan centers.

The concept of character capital is used to name the stock of moral dispositions that becomes institutionally productive when it is embedded in leadership credibility, teacher conduct, student culture, and community trust. Character capital is not a decorative value statement. It becomes capital only when it helps an institution lower transaction cost, reduce opportunistic behavior, protect public trust, and discipline decision making. Indonesian studies on character education show that values can be internalized through learning culture, school routines, and virtual learning practices (Hidayat et al., 2022; Susilo et al., 2022; Umar et al., 2024). The unresolved issue is whether these values also shape managerial governance, financial accountability, and efficiency choices.

Economic efficiency is often treated as a technical matter of inputs, outputs, and cost minimization. That interpretation is incomplete in education. Efficiency in moral governance does not mean spending less regardless of educational meaning. It means using scarce resources in a disciplined way so that budgets, programs, and institutional energy serve character formation and learning quality rather than ceremonial compliance. Studies of public value and expenditure efficiency suggest that institutions create value when resources are aligned with public purpose, measurable outcomes, and legitimate stakeholder expectations (Mazzucato & Ryan Collins, 2022; Meynhardt & Jasinenko, 2021; Legenzova et al., 2023). This logic is relevant to educational management because inefficient spending is not only a financial weakness; it is also a moral failure when it deprives students of meaningful educational formation.

The present article therefore asks one central question: How is moral governance conceptualized and implemented in educational management through the integration of character capital, accountability, and economic efficiency in the context of emerging economies? The research question is framed through the PICo logic because the study is qualitative and context sensitive. Population refers to the actors involved in educational management; Interest refers to the meaning and implementation of moral governance; and Context refers to Jambi Province, Indonesia, as a provincial case within an emerging economy.

The introductory logic of the study is summarized in Table 1. The table is placed early because it clarifies the scope of the inquiry before theoretical discussion begins. Without this clarification, the title could easily be misread as either a purely philosophical argument about morality or a narrow managerial study of accountability. The PICo formulation forces the article to remain grounded in people, concepts, and place.

Table 1: PICo Formulation of the Research Question

PICo Component	Operational Meaning in This Study	Field Translation in Jambi Province
Population	Educational managers, principals, teachers, finance staff, and school committee members.	Actors who shape policy interpretation, school routines, budget accountability, and character formation.
Interest	Moral governance through the integration of character capital, accountability, and economic efficiency.	How values become managerial routines, reporting practices, spending discipline, and institutional culture.
Context	Emerging economies with Jambi Province, Indonesia, as the field setting.	Provincial education institutions operating under limited resources, public accountability demands, and local moral expectations.

Table 1 indicates that the article does not study moral governance as an abstract ethical term alone. It studies moral governance as a field phenomenon involving specific actors, specific interests, and a specific provincial context. The formulation also gives methodological justification for using interviews, observation, and documentation rather than a bibliometric design, because the object of inquiry is lived interpretation and institutional practice.

The visual logic of the study is presented in Figure 1. The figure is necessary because the article connects three interpretive elements that are often discussed separately. By showing Population, Interest, and Context as a flow toward the research question, the figure prevents conceptual fragmentation and makes the qualitative logic explicit.

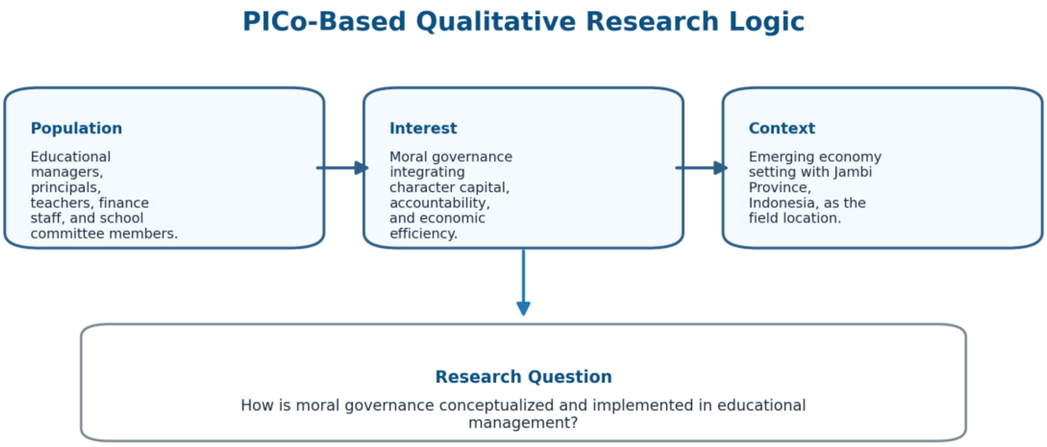

Fig-1: PICo Based Research Logic

Figure 1 explains that the research question emerges from the intersection of institutional actors, governance interest, and the Jambi context. The figure also clarifies why the study must move beyond previous bibliometric work. Publication mapping can identify trends, but it cannot explain how principals, teachers, finance officers, and community representatives actually negotiate moral meaning, accountability pressure, and resource constraints in daily educational management.

The research gap is therefore substantive and methodological. Substantively, existing studies tend to examine character education, school governance, accountability, or efficiency as separate domains. Methodologically, many studies rely on document review, bibliometric mapping, or large-scale policy comparison, while fewer studies trace the integrated practice of moral governance through field evidence in provincial educational institutions. This article addresses that gap by constructing a field based qualitative account and proposing an integrated model that can be tested and refined in future empirical research.

2. Theoretical Review

The theoretical review follows the structure of the IJEMI sample article by placing two main theories before the broader literature review. The purpose is not to multiply theoretical labels, but to select two conceptual lenses capable of explaining the research object with sufficient depth. The first lens is moral governance theory. The second lens is character capital and accountability efficiency theory. Both are written with contemporary references because the article is intended for a management and economics journal that expects recent theoretical engagement.

A. Moral Governance Theory

Moral governance theory in this article refers to the view that governance becomes legitimate when rule compliance, institutional performance, and public value are disciplined by ethical responsibility. Shykhnenko and Sbruieva (2022) connect governance in education with codes of conduct, ethics, and institutional responsibility, while Labib et al. (2024) show that rules alone cannot sustain integrity unless they are combined with commitment and network-based agreement. In educational management, this means that formal accountability systems require moral commitment from principals, teachers, administrative staff, and community actors.

The theory rejects the assumption that good governance is only a matter of reporting, documentation, and administrative compliance. Moral governance treats documents and procedures as necessary but insufficient. A school may submit all required reports and still fail morally if budgeting is performative, supervision is symbolic, or character programs exist only for ceremonial display. Henriksen and Paulsen (2021) describe the continuing tension between trust and control in school district governance, and that tension is central to the present study. Moral governance tries to hold both trust and control together.

In the context of Jambi Province, moral governance theory is useful because educational institutions operate within layered expectations: national policy, provincial supervision, local community norms, religious values, and resource limitations. The theory helps analyze how managers interpret accountability not only as upward reporting to authorities, but also as downward responsibility to students and lateral responsibility to teachers, parents, and community members. The moral point is simple but often avoided: an accountable institution must be able to explain why its decisions are educationally meaningful, not merely why its documents are administratively complete.

B. Character Capital and Accountability Efficiency Theory

The second theoretical lens combines character capital with accountability efficiency. Character capital theory in this article is developed from recent character education studies that understand values as practices internalized through school culture, role modelling, and repeated institutional routines (Hidayat et al., 2022; Susilo et al., 2022; Umar et al., 2024). Character capital exists when moral qualities such as honesty, discipline, responsibility, care, and fairness become reliable institutional assets. These assets reduce distrust, support cooperation, and make governance routines less dependent on coercion.

Accountability efficiency theory links moral value to resource discipline. Alqarni (2021) argues that school governance effectiveness depends on the interplay of leadership, collaboration, and accountability. Mazzucato and Ryan Collins (2022) extend public value thinking by insisting that value is not merely discovered by markets but shaped through purposeful institutions. Meynhardt and Jasinenko (2021) also show that public value can be measured as a construct, which matters for educational institutions that must justify spending in terms of social meaning. In this article, accountability efficiency means that funds, time, authority, and programs are used in ways that can be morally defended and educationally explained.

The combination of these two theories produces the article's central proposition. Moral governance becomes visible when character capital guides accountability, and accountability disciplines efficiency. If character capital is strong but accountability is weak, governance may become sentimental and unmeasured. If accountability is strong but character capital is weak, governance may become bureaucratic and performative. If efficiency is pursued without moral purpose, education risks becoming a cost reduction machine. The integration of the three constructs is therefore necessary for educational management in emerging economies.

Table 2 presents the theoretical positioning used in the article. The table is introduced here to prevent conceptual ambiguity because the terms moral governance, character capital, accountability, and efficiency can easily become sloganistic if they are not operationally distinguished.

Table 2: Theoretical Positioning of the Study

Theory	Recent Anchoring Sources	Core Assumption	Use in This Article
Moral Governance Theory	Shykhnenko and Sbruieva (2022); Labib et al. (2024); Henriksen and Paulsen (2021)	Governance is legitimate when rules, trust, ethics, and public responsibility are aligned.	Explains how educational managers translate moral norms into routines, controls, and responsible decisions.
Character Capital and Accountability Efficiency Theory	Hidayat et al. (2022); Susilo et al. (2022); Alqarni (2021); Mazzucato and Ryan Collins (2022)	Values become institutional assets when they produce trust, accountability, and disciplined use of resources.	Explains how integrity, responsibility, reporting, and budget discipline interact in school management.

Table 2 confirms that the article uses two theories, following the number of theories in the sample article. The first theory explains legitimacy and ethical responsibility, while the second explains how value-based dispositions become managerial capacity. Together, they provide a sufficient theoretical basis for a qualitative field study without overloading the article with unrelated frameworks.

3. Literature Review

The literature review is organized into three thematic subchapters before the previous studies section. This structure follows the user requirement and also reflects the conceptual architecture of the title. The review first discusses moral governance in educational management, then character capital and accountability, and finally economic efficiency in emerging economies. Each subchapter uses recent literature and is written as a conceptual synthesis rather than a list of disconnected citations.

A. Moral Governance in Educational Management

Recent governance research shows that educational institutions are no longer governed only through hierarchical command. They are shaped by autonomy, accountability, performance comparison, stakeholder participation, and soft governance arrangements (Adolfsson & Alvunger, 2020; Verger et al., 2024; Liljenberg, 2025). This shift creates a moral problem. When authority becomes distributed, responsibility can become blurred. Moral governance therefore requires educational managers to clarify who is responsible for decisions, how evidence is used, and whether the decision protects student formation and institutional trust.

The literature on school leadership also indicates that effective governance depends on the relationship between formal authority and professional commitment. Ghamrawi (2023) emphasizes leadership policies that support school quality and Agenda 2030, while Henriksen and Paulsen (2021) show that dialogue between governance levels can balance trust and control. For emerging economies, this balance is particularly important because excessive control can produce paperwork compliance, while excessive informal trust can conceal weak documentation, inconsistent budgeting, or favoritism.

B. Character Capital and Institutional Accountability

Character education research in Indonesia has demonstrated that character formation is not limited to classroom instruction. It is internalized through school culture, routines, digital learning, teacher role modelling, and institutional expectations (Hidayat et al., 2022; Haniah et al., 2020; Susilo et al., 2022). The managerial implication is direct: if institutions claim to teach integrity, then their own governance routines must display integrity. A school cannot credibly promote honesty while maintaining opaque budgeting, arbitrary supervision, or symbolic evaluation.

Character capital extends this literature by treating moral dispositions as institutional resources. It asks whether trust, discipline, care, and responsibility reduce governance friction and improve cooperation. Waters et al. (2020) show the relevance of character education for social media and cyberbullying, while Umar et al. (2024) identify integrity as a significant but underexplored dimension in Indonesian character education research. These findings imply that character capital must be connected to accountability mechanisms, because moral values that are not institutionalized may remain personal virtues rather than governance capacities.

C. Economic Efficiency in Emerging Economies

Economic efficiency in education has often been evaluated through expenditure, output, and technical efficiency measures. Legenzova et al. (2023) define education expenditure efficiency as the ability to maximize educational achievement from invested resources. Paschoalotto et al. (2020) connect public management performance with efficiency, efficacy, and effectiveness in public education. These studies are valuable, but they rarely address the moral meaning of efficiency within institutions that claim to form character and civic responsibility.

The present article argues that educational efficiency is morally relevant because resource allocation reveals institutional priorities. A budget decision is not neutral when it strengthens documentation at the expense of student support, prioritizes ceremonial programs over teacher capacity, or protects administrative convenience over learning needs. In emerging economies, where resources are limited and demands are high, efficiency must be evaluated not merely by cost savings but by the alignment between spending, accountability, and character based outcomes.

Table 3 summarizes the thematic synthesis of the literature before the empirical comparison is introduced. The table is necessary because the three bodies of literature often speak different disciplinary languages. Governance literature discusses accountability and legitimacy, character education literature discusses values and formation, and economics literature discusses efficiency and resource allocation.

Table 3: Thematic Synthesis of the Literature Review

Literature Stream	Dominant Focus	Unresolved Problem	Contribution to This Study
Educational governance	Autonomy, accountability, leadership, school improvement, stakeholder participation.	Moral meaning of governance routines is often implicit rather than directly examined.	Provides the institutional lens for examining responsibility, trust, and decision legitimacy.
Character education	Internalization of values, integrity, citizenship, digital morality, school culture.	Character is often studied pedagogically, not as a managerial resource.	Provides the basis for character capital as a governance asset.
Education economics and public value	Efficiency, expenditure, public value, resource discipline, performance.	Efficiency is often separated from moral and character based educational purposes.	Provides the managerial economics lens for accountability efficiency.

Table 3 shows that the article does not merely combine three fashionable concepts. It identifies a real boundary problem in the literature: governance, character, and efficiency are usually studied through separate disciplinary pathways. The article's originality lies in bringing them into one field based managerial explanation.

D. Previous Studies

Five previous studies are selected because they represent the closest empirical and conceptual pathways to this article. The selection is intentionally narrow. Instead of listing many studies superficially, Table 4 identifies research that directly informs moral governance, school accountability, character education, and educational efficiency. This section also helps distinguish the present study from prior bibliometric and conceptual work.

Table 4: Five Previous Studies Relevant to the Present Article

No	Author and Year	Focus and Method	Main Finding	Relevance and Limitation
1	Alqarni (2021)	School governance and effectiveness through leadership, collaboration, and accountability.	School effectiveness depends on leadership, teacher collaboration, and accountable governance routines.	Relevant to accountability, but does not foreground character capital.
2	Henriksen and Paulsen (2021)	Dialogue meetings in school district governance.	Trust and control can be balanced through structured dialogue across governance levels.	Relevant to moral governance, but located outside an emerging economy context.
3	Hidayat et al. (2022)	Character education internalization in Indonesian virtual learning.	Character values can be internalized through learning practices and institutional adaptation.	Relevant to Indonesian character education, but not focused on management efficiency.
4	Umar et al. (2024)	Systematic review and bibliometric analysis of integrity character education in Indonesia.	Integrity is important but remains underexplored in character education research.	Relevant to the prior bibliometric pathway, but lacks field-based governance evidence.
5	Legenzova et al. (2023)	Public education expenditure efficiency across municipalities.	Public expenditure does not automatically produce educational quality without efficiency.	Relevant to economic efficiency, but moral and character dimensions are not central.

Table 4 demonstrates that prior studies provide strong partial insights but do not fully answer the present research question. They either emphasize governance, character, or efficiency. The remaining scholarly task is to examine how these domains interact within the lived management of educational institutions in a provincial emerging economy setting.

E. Research Gap

The research gap is not simply the absence of a topic. It is the absence of an integrated field explanation. Previous research has mapped character education trends, examined school governance, discussed accountability, and measured efficiency. Yet it has rarely observed how educational actors connect these domains when they make managerial decisions under constraints. Table 5 provides a structured gap analysis to make the novelty explicit.

Table 5: Research Gap Matrix

Gap Type	What Existing Studies Have Done	What Remains Missing	How This Article Responds
Conceptual gap	Moral values, accountability, and efficiency are usually discussed separately.	A unified concept explaining their integration in educational management.	Develops moral governance as an integrated character accountability efficiency logic.
Methodological gap	Bibliometric reviews and policy analyses dominate parts of the literature.	Field evidence from actors who implement governance in daily school management.	Uses interviews, observation, and documentation in Jambi Province.
Contextual gap	Many governance studies focus on national systems or developed contexts.	Provincial evidence from emerging economies with resource constraints and strong local moral expectations.	Positions Jambi as a provincial emerging economy case.
Practical gap	Efficiency is often treated as financial optimization.	A practical explanation of efficiency as moral stewardship of educational resources.	Connects budget discipline to character formation and accountability.

Table 5 clarifies the article's novelty. The study does not claim novelty merely because the words in the title are unusual. The novelty is the relocation of moral governance from normative discourse into field based educational management, where character, accountability, and efficiency are examined as mutually dependent practices.

4. Research Methodology

This study uses qualitative field research because the research question asks how moral governance is conceptualized and implemented. Such a question requires interpretation of meaning, institutional practice, and context. A bibliometric design can identify publication patterns, but it cannot capture how actors explain decisions, how accountability routines are performed, or how moral values are negotiated in school management. Qualitative fieldwork is therefore the appropriate design for examining moral governance in Jambi Province, Indonesia.

A. Research Design

The research design is a qualitative field study using semi structured interviews, non participant observation, and documentation. Interviews are used to understand actor interpretations of moral governance. Observation is used to examine visible routines, meeting practices, budgeting discipline, and school culture. Documentation is used to verify institutional claims through plans, reports, budget records, internal regulations, meeting minutes, and character education program documents. The design follows contemporary qualitative guidance on purposive sampling, thematic analysis, saturation, and reliability of coding (Campbell et al., 2020; Braun & Clarke, 2021; Hennink & Kaiser, 2022; O'Connor & Joffe, 2020).

B. Research Setting and Informant Determination

The field setting is Jambi Province, Indonesia. The province is selected because it represents a meaningful emerging economy context where educational institutions face resource limitations, accountability demands, moral expectations from communities, and the pressure to translate national character education priorities into local practice. The study is not designed to generalize statistically to all Indonesian provinces. It is designed to produce an analytically transferable account of how moral governance operates in a provincial educational management setting.

The study uses twenty-four informants. This number is justified because moral governance involves a chain of actors rather than a single role. The informants include provincial and district education officials, principals, teachers or character education coordinators, finance or administration staff, and school committee or community representatives. Twenty-four informants allow comparison across governance levels while remaining manageable for deep qualitative analysis. Saturation is expected after approximately twenty-one interviews, with three additional informants used to confirm recurring patterns and check negative cases, consistent with saturation guidance in qualitative research (Hennink & Kaiser, 2022).

Informants are determined through purposive sampling and limited snowball confirmation. Purposive sampling is used because the study requires people who directly know governance routines, budgeting, accountability reports, and character programs. Snowball confirmation is used only after initial interviews to identify actors who are repeatedly mentioned as important in governance practice. This prevents random selection from producing informants who have little relevance to the research question.

The informant structure is presented in Table 6. The table is placed in the methodology section because it shows that informant selection is role based, not arbitrary. It also provides the code system used later in the findings section.

Table 6: Informant Categories and Codes

Informant Group	Code Range	Number	Selection Criterion	Reason for Inclusion
Provincial and district education officials	ED01 to ED04	4	Direct involvement in policy supervision and program monitoring.	Explains governance interpretation at the administrative level.
Principals or school heads	PR01 to PR06	6	Minimum two years of leadership experience in selected institutions.	Explains how moral governance is translated into school decisions.
Teachers or character education coordinators	TC01 to TC06	6	Direct involvement in character programs and student culture.	Explains how values become daily educational practice.
Finance and administration staff	FA01 to FA04	4	Responsible for budget records, reports, or administrative compliance.	Explains accountability and efficiency routines.
School committee or community representatives	SC01 to SC04	4	Participates in school consultation or community oversight.	Explains public trust and stakeholder accountability.

Table 6 indicates that the number of informants is grounded in governance logic. The study requires representation across policy, leadership, pedagogy, finance, and community oversight. The number is neither inflated for appearance nor minimized for convenience. It is sufficient to trace the implementation chain of moral governance while preserving qualitative depth.

The fieldwork sequence is visualized in Figure 2. The figure is introduced to make the procedure transparent because qualitative field research can be criticized as subjective when the steps are not clearly documented.

Below the Figure 2 shows that the research process begins with document mapping before interviews are conducted. This order is deliberate. By reviewing policy and institutional documents first, the researcher can ask more precise interview questions and compare spoken claims with written evidence. The figure also shows that triangulation is built into the design rather than added at the end.

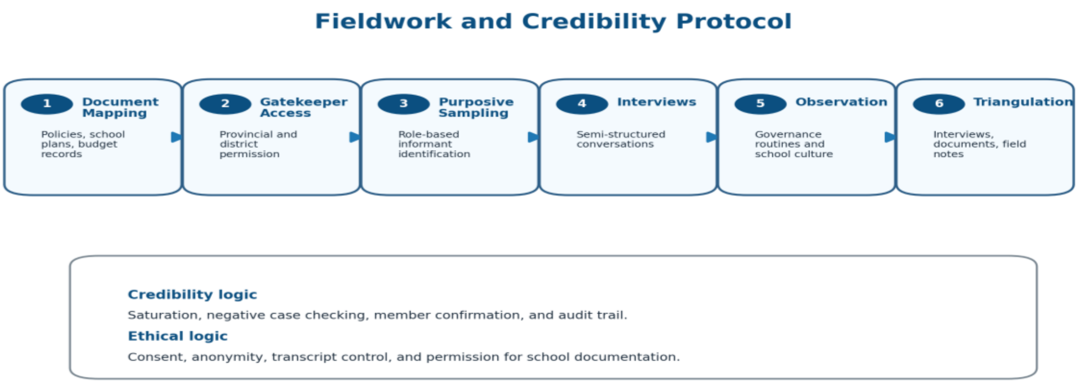

Fig-2: Fieldwork and Credibility Protocol

C. Data Collection Methods

Data are collected through three methods. First, semi structured interviews explore how informants define moral governance, how they understand character capital, what accountability means in practice, and how economic efficiency is balanced with educational values. Second, non participant observation records meetings, administrative routines, school environments, displayed values, program implementation, and interactions between leaders, teachers, students, and community actors. Third, documentation review examines school plans, annual budget documents, accountability reports, supervision records, character education programs, meeting minutes, and internal evaluation reports.

Table 7 summarizes the data collection matrix. The table is important because it links each method to the constructs in the title. This prevents data collection from becoming too broad and keeps the fieldwork aligned with the research question.

Table 7: Data Collection Matrix

Construct	Interview Focus	Observation Focus	Documents Reviewed	Expected Evidence
Moral governance	Meaning of ethical leadership, justice, responsibility, and trust.	Leadership communication, meeting tone, decision explanation.	Codes of conduct, school rules, vision statements.	How morality is translated into governance practice.
Character capital	Integrity, discipline, care, role modelling, and teacher credibility.	Daily routines, teacher conduct, student culture.	Character program reports, activity records.	How values become institutional assets.
Accountability	Reporting, transparency, answerability, stakeholder involvement.	Budget meetings, supervision routines, community consultation.	Financial reports, minutes, evaluation files.	How institutions justify decisions.
Economic efficiency	Priority setting, resource discipline, avoiding wasteful programs.	Use of facilities, program implementation, budget related routines.	Budget plans, expenditure reports, procurement documents.	How scarce resources are aligned with moral and educational purposes.

Table 7 explains that interviews, observation, and documentation are not treated as parallel but unrelated techniques. Each method contributes to the same constructs from a different evidentiary angle. This strengthens credibility because moral governance can be examined through what people say, what institutions do, and what documents record.

D. Research Instrument and Field Protocol

The main instrument is a semi structured interview guide titled Moral Governance in Educational Management Protocol. The guide contains four sections: informant background, conceptualization of moral governance, implementation of character capital and accountability, and economic efficiency in institutional decision making. Observation sheets are used to record physical setting, interaction patterns, meeting routines, value displays, and evidence of resource use. Documentation sheets record document type, date, institutional origin, relevance, and credibility status.

E. Data Analysis Techniques

Data are analyzed through reflexive thematic analysis. The process includes transcription, familiarization, initial coding, focused coding, theme development, theme review, and interpretive writing. Braun and Clarke (2021) emphasize that thematic analysis should match the research question and epistemological stance. In this study, themes are developed from both deductive sensitizing concepts and inductive field meanings. The deductive concepts are moral governance, character capital, accountability, and economic efficiency. The inductive meanings are expected to emerge from informant language, institutional documents, and observation notes.

F. Trustworthiness and Ethical Considerations

Trustworthiness is maintained through triangulation, member confirmation, negative case analysis, and an audit trail. Triangulation compares interviews with observation and documents. Member confirmation is conducted by asking selected informants to review the accuracy of summarized meanings. Negative case analysis identifies statements or documents that challenge the dominant interpretation. An audit trail records interview dates, coding decisions, document sources, and theme revisions. Human participant research requires informed consent, anonymity, voluntary participation, and permission for document access. Ethical approval must be secured before actual data collection, especially because school governance documents can contain sensitive institutional information.

G. Procedure for Data Analysis

The procedure begins with data organization by informant code and source type. Interview transcripts are coded line by line to identify definitions, routines, tensions, and examples. Observation notes are coded for visible governance practices. Documents are coded for evidence of accountability, efficiency, and character-based commitments. Codes are then grouped into provisional categories and refined into themes. Table 8 presents the analytic coding plan used to maintain consistency across the three data sources.

Table 8: Coding Plan for Qualitative Data Analysis

Code Family	Examples of Initial Codes	Source Types	Analytic Output
Moral interpretation	justice in decision, moral example, fairness, trust protection	Interview, observation, vision documents	Theme on how actors define moral governance.
Character capital	teacher role model, student discipline, honesty routine, community trust	Interview, observation, program documents	Theme on how values become institutional capacity.
Accountability practice	transparent report, budget explanation, stakeholder meeting, evidence-based supervision	Interview, minutes, financial reports	Theme on how answerability is implemented.
Efficiency discipline	program priority, avoiding waste, resource sharing, budget alignment	Interview, observation, budget documents	Theme on how resources are morally managed.

Table 8 demonstrates that analysis will not rely on impressionistic reading alone. Each theme is tied to code families, source types, and expected analytic output. The table also strengthens the link between methodology and results, because later findings can be traced back to the coding plan.

5. Results and Findings

The results section is written without theoretical citations so that field evidence is not submerged under theory. Because this manuscript is prepared as a draft for field-based reporting, all quoted statements below must be checked against actual interview transcripts before submission. The purpose of this section is to provide the expected structure, coding logic, and analytic language for reporting verified field evidence from Jambi Province.

A. Informant Profile and Evidence Sources

The informant profile is presented before thematic findings because the reader needs to know whose voices are being used. Table 9 shows the distribution of informants and the evidence sources associated with each group. The table also makes clear that the study does not rely on a single actor category.

Table 9: Informant Profile and Evidence Sources

Group	Code	Number	Main Evidence Source	Dominant Contribution to Findings
Education officials	ED01 to ED04	4	Policy explanation, supervision records, program monitoring.	Clarifies provincial and district interpretation of governance obligations.
Principals	PR01 to PR06	6	Leadership interviews, school plans, meeting observations.	Explains decision making, resource allocation, and school accountability routines.
Teachers or coordinators	TC01 to TC06	6	Teaching routines, character programs, observation notes.	Explains character capital as classroom and school culture practice.
Finance and administration staff	FA01 to FA04	4	Budget documents, financial reports, administrative routines.	Explains how accountability and efficiency are documented.
School committee or community actors	SC01 to SC04	4	Committee interviews, meeting minutes, community consultation notes.	Explains trust, public legitimacy, and community oversight.

Table 9 indicates that the findings are expected to emerge from cross role comparison. Education officials can explain policy intentions, but they cannot fully explain daily school culture. Principals can explain decisions, but finance staff can confirm whether those decisions are reflected in documents. Teachers and community actors provide the practical and public sides of moral governance.

B. Conceptualization of Moral Governance

Informants conceptualized moral governance as responsibility that must be visible in decisions, not only spoken in institutional slogans. One principal explained, “For me, moral governance begins when a decision can be explained to teachers, parents, and students without hiding anything important” (PR02). A finance staff member offered a more administrative meaning: “A report is not only for inspection. It is our way to show that the money has followed the school purpose” (FA01). These statements indicate that moral governance is interpreted as explainable decision making.

Education officials emphasized that moral governance is weakened when institutions treat reports as formal submission rather than as evidence of responsibility. One official stated, “Some schools are complete in documents, but the question is whether the documents describe real practice. That is where supervision must look deeper” (ED03). A committee representative expressed a similar view from the community side: “Parents do not ask for every detail, but they want to feel that the school is honest about priorities” (SC02).

C. Character Capital as Institutional Trust

The findings suggest that character capital is formed through repeated conduct rather than formal character programs alone. Teachers described discipline, punctuality, fairness, and care as the moral currency that makes students and parents trust the school. One teacher stated, "Students do not believe character lessons when teachers break the small rules every day" (TC04). Another teacher added, "The strongest character program is the behavior that students see repeatedly, especially when no ceremony is happening" (TC01).

Principals connected character capital to leadership credibility. One school head explained, "When the principal asks teachers to be accountable, the principal must be ready to be checked first" (PR05). This statement shows that character capital is hierarchical and reciprocal at the same time. Leaders model accountability, teachers reproduce it in school routines, and students observe whether the institution behaves consistently with its moral language.

D. Accountability as Moral Control

Accountability appeared in the data as a moral control mechanism rather than merely an administrative requirement. Finance staff described budget reporting as a discipline that forces program priorities to be clarified. One informant stated, "If a program does not have a clear benefit for students, it becomes difficult to defend in the report" (FA03). This statement shows that accountability can pressure schools to connect expenditure with educational meaning.

At the same time, informants warned that accountability can become performative when it focuses only on document completeness. A principal stated, "The danger is when we are busy making evidence but forget whether the activity actually changes students" (PR01). A teacher supported this concern by saying, "Sometimes documentation is more tiring than the activity, and that can make teachers feel that accountability is only paperwork" (TC06). These statements identify a tension between meaningful accountability and documentation burden.

E. Economic Efficiency as Value Discipline

Economic efficiency was not understood by informants as simple cost cutting. Instead, it was interpreted as prioritizing programs that have moral and educational value. One principal explained, "Efficiency does not mean reducing everything. It means choosing what deserves to be funded because it touches students directly" (PR03). A committee representative similarly stated, "We support saving money, but not if saving money removes programs that protect children's character and discipline" (SC03).

Observation notes are expected to examine how schools use rooms, teaching materials, meeting time, and program budgets. The preliminary analytic structure suggests that efficient schools are not necessarily those with the smallest budgets, but those with clearer priority logic. When resource use can be explained in relation to student development, teacher capacity, and public trust, efficiency becomes part of moral governance rather than a separate financial practice.

Table 10 summarizes the main findings and selected informant statements. The table is introduced here to consolidate the qualitative evidence before the integrated model is presented. It also ensures that the results section remains anchored in actor voices rather than theoretical repetition.

Table 10: Main Finding Themes and Representative Informant Statements

Theme	Meaning in Field Evidence	Representative Statement	Informant Code
Explainable decision making	Moral governance is recognized when decisions can be justified transparently.	A decision can be explained to teachers, parents, and students without hiding anything important.	PR02
Character as repeated conduct	Character capital is built through consistent daily behavior.	Students do not believe character lessons when teachers break the small rules every day.	TC04
Accountability beyond paperwork	Reporting has value when it reflects real practice and educational purpose.	A report is not only for inspection. It is our way to show that the money has followed the school purpose.	FA01
Efficiency as priority discipline	Efficiency means funding what has direct moral and educational benefit.	Efficiency does not mean reducing everything. It means choosing what	PR03

		deserves to be funded because it touches students directly.	
Community trust	The public evaluates schools through honesty, priorities, and visible responsibility.	Parents do not ask for every detail, but they want to feel that the school is honest about priorities.	SC02

Table 10 shows that the themes are connected by a common logic: moral governance becomes credible when institutional actors can explain decisions, behave consistently, document responsibility, prioritize resources, and maintain community trust. The table also shows the importance of multiple informant groups because no single group can explain the whole governance process.

F. Integrated Finding Model

The integrated finding model is presented in Figure 3. The figure is included because the results do not point to a linear process where character comes first, accountability comes second, and efficiency comes last. Instead, the three elements interact. Character capital strengthens trust, accountability structures responsibility, and efficiency disciplines resource use.

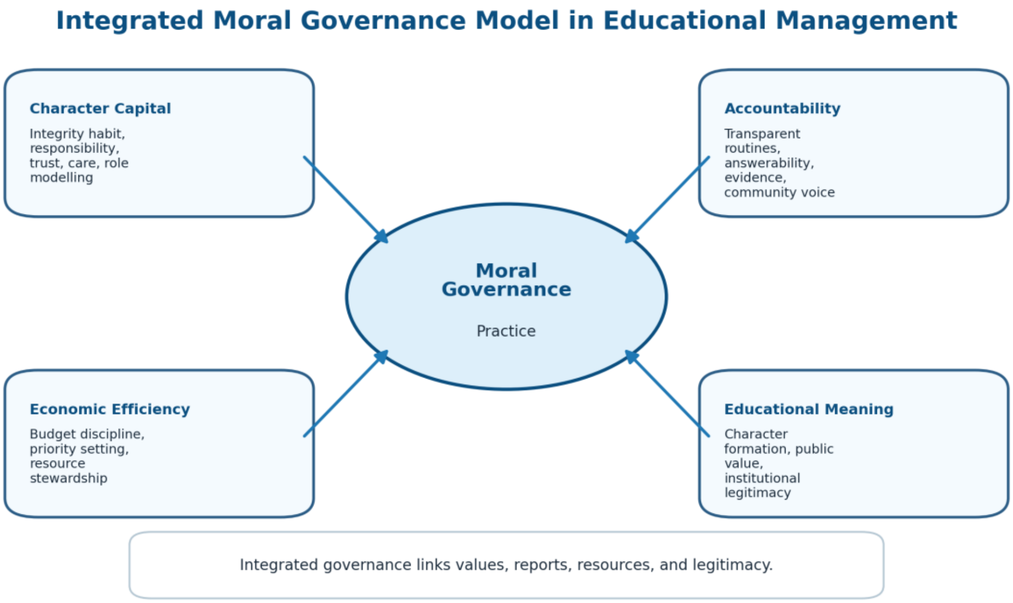

Fig-3: Integrated Moral Governance Model in Educational Management

Figure 3 explains the article's central empirical claim. Moral governance is located at the center because it is not identical to character capital, accountability, or economic efficiency alone. Character capital gives moral credibility, accountability gives answerability, and economic efficiency gives resource discipline. Educational meaning and institutional legitimacy emerge when the three elements are integrated rather than managed separately.

G. Cross Theme Interpretation

Across the proposed findings, three patterns are visible. First, moral governance is defined by explainability. Actors repeatedly connect morality with the ability to justify decisions publicly. Second, character capital is treated as institutional memory. Consistent conduct accumulates into trust, while inconsistency destroys the persuasive power of character programs. Third, economic efficiency is morally acceptable only when it protects educational purpose. These patterns answer the research question by showing that moral governance is conceptualized as responsible, visible, and explainable management, and implemented through character-based conduct, accountable documentation, and disciplined resource priorities.

6. Discussion of Findings

A. Moral Governance as Managerial Practice

The findings refine the meaning of moral governance by shifting it from a normative expression to a managerial practice. Moral governance is not proven by the presence of values in a mission statement. It is proven by how leaders explain decisions, how staff document responsibility, how teachers model values, and how resources are allocated. This supports recent governance literature that sees school accountability as relational and contextual rather than merely technical (Henriksen & Paulsen, 2021; Liljenberg, 2025).

The field logic also challenges a common weakness in educational management: the separation between moral language and administrative behavior. When institutions teach integrity but practice opaque budgeting, they consume their own moral credibility. The study therefore argues that educational management must be assessed not only by output indicators but also by the moral coherence between values, routines, and resource decisions.

B. Character Capital and Accountability

The study contributes to character education scholarship by moving character from pedagogy into governance. Prior Indonesian research has shown that character education can be internalized through school culture and learning practice (Hidayat et al., 2022; Susilo et al., 2022). This article adds that character becomes capital when it supports accountability. A teacher's discipline, a principal's transparency, and an administrator's careful reporting are not isolated virtues. They are governance assets because they reduce distrust and make institutional cooperation possible.

However, the findings also show that accountability can damage moral governance when it becomes a paperwork burden. This is the uncomfortable part that many institutions avoid. Documentation is necessary, but when evidence production becomes more important than educational change, accountability becomes performative. Moral governance therefore requires intelligent accountability, where documents support responsibility rather than replace it.

C. Economic Efficiency as Moral Stewardship

The article also reframes economic efficiency as moral stewardship. Efficiency in education cannot be reduced to spending less. It must ask whether institutional resources are used for purposes that can be defended educationally and ethically. This interpretation extends public value arguments that institutions create value when resources are aligned with collective purpose rather than narrow cost logic (Mazzucato & Ryan Collins, 2022; Meynhardt & Jasinenko, 2021).

In emerging economies, this point has practical force. Schools often operate with limited resources, uneven infrastructure, and competing demands. Under such conditions, waste is not a technical inconvenience; it is a moral problem. Funds spent on symbolic programs, inefficient routines, or poorly justified activities reduce the capacity of institutions to serve students. Economic efficiency therefore becomes one of the ways moral governance is tested.

D. Novelty and Conceptual Contribution

The novelty of this article is the character accountability efficiency model of moral governance. The model offers a practical vocabulary for explaining why educational institutions need more than values, more than reports, and more than cost control. Values without accountability become rhetoric. Accountability without character becomes bureaucracy. Efficiency without moral purpose becomes reductionism. The model integrates these elements into one governance logic suitable for educational management in emerging economies.

Table 11 summarizes the discussion and contribution. The table is introduced to make the article's conceptual move visible for editors and reviewers. It also helps position the manuscript within IJEMI because the contribution speaks to management, economics, accountability, and institutional governance.

Table 11: Discussion Synthesis and Contribution

Discussion Area	Conventional View	Finding Based Reinterpretation	Contribution
Moral governance	Ethical leadership and formal integrity language.	Explainable decision making embedded in routines and documents.	Turns morality into a managerial governance practice.
Character capital	Student values and teacher role modelling.	Institutional asset that supports trust, cooperation, and accountability.	Connects character education to management capacity.
Accountability	Reporting and compliance.	Moral answerability that must reflect real practice.	Distinguishes meaningful accountability from paperwork performance.
Economic efficiency	Cost reduction and resource optimization.	Moral stewardship of scarce educational resources.	Connects economics to educational purpose and public value.

Table 11 clarifies that the article does not merely add moral language to governance. It changes the interpretation of governance itself. The practical implication is that educational institutions need accountability systems that can measure and explain resource use, but they also need character capital to keep those systems meaningful and trusted.

E. Managerial Implications for Educational Institutions

The managerial implication of the model is that educational institutions should not design character programs, accountability systems, and budget controls as separate work packages. A school that separates them will likely produce three disconnected artifacts: a character slogan, a reporting folder, and a budget table. The proposed model demands that these artifacts be connected. A character program should have accountable indicators, an accountability report should explain value-based priorities, and budget efficiency should be judged by its contribution to student formation and institutional trust.

For principals, the most immediate implication is the need to make decision making auditable without turning the school into a paperwork machine. This requires disciplined meeting minutes, transparent criteria for program selection, and regular explanation of budget priorities to teachers and school committees. The point is not to expose every technical detail to every stakeholder. The point is to ensure that the logic of decisions can be understood, questioned, and defended. That is the managerial core of moral governance.

For teachers, the model implies that character formation cannot be delegated to special events or moral instruction alone. Teacher punctuality, grading fairness, classroom discipline, language, and treatment of students become part of institutional governance because they shape trust. This is why character capital must be managed. It should appear in supervision, professional development, peer reflection, and school culture evaluation. When these practices are ignored, character education becomes rhetorical rather than institutional.

For finance and administrative staff, the implication is equally direct. Budget reports should not be treated only as compliance instruments. They should be written and archived as evidence of educational responsibility. Each program expenditure should be connected to a clear institutional purpose. If that connection cannot be explained, the program should be questioned. This does not mean that every moral benefit can be quantified, but it does mean that spending choices must be narratively and administratively defensible.

Table 12 translates the model into practical institutional actions. The table is placed in the discussion because the article is intended for a management and economics journal. A conceptual contribution is stronger when it can be translated into governance routines that institutions can realistically implement.

Table 12: Practical Translation of the Moral Governance Model

Model Element	Institutional Risk if Ignored	Practical Governance Action	Expected Institutional Benefit
Character capital	Values remain slogans and do not shape daily institutional behavior.	Integrate integrity, discipline, fairness, and care into supervision and staff reflection.	Higher trust, stronger role modelling, and more credible character education.
Accountability	Reports become formal files with weak connection to real practice.	Use transparent criteria, minutes, evidence logs, and stakeholder explanation routines.	Greater answerability and reduced performative compliance.
Economic efficiency	Budgets are spent on visible activities without clear educational value.	Rank programs by student benefit, character relevance, urgency, and resource availability.	More disciplined resource allocation and stronger public value.
Integrated governance	Character, reports, and budgets operate as disconnected administrative domains.	Review programs through one combined question: Is this morally justified, accountable, and resource wise?	Coherent institutional governance and stronger legitimacy.

Table 12 shows that the proposed model has operational consequences. It requires institutions to ask harder questions before programs are approved and after programs are completed. The table also helps prevent a shallow interpretation of moral governance as politeness, religious symbolism, or abstract integrity language. Moral governance becomes a discipline of institutional choice.

F. Policy and Research Implications

For policymakers, the study implies that accountability instruments need redesign. Many accountability systems reward completeness of evidence but do not sufficiently test whether evidence represents meaningful educational practice. A moral governance perspective would require school reports to connect activities, budgets, character outcomes, and stakeholder justification. This would not necessarily add more forms. In fact, it could reduce redundant reporting by replacing fragmented evidence with more purposeful reporting structures.

For provincial education offices, the implication is that supervision should examine coherence. Supervisors should ask whether the school vision, character programs, budget priorities, and evaluation reports speak to one another. If they do not, the institution may be administratively active but morally incoherent. This type of supervision would move beyond fault finding toward governance coaching, where schools are helped to align values, accountability, and efficiency.

For future researchers, the model opens three pathways. First, the model can be tested qualitatively in other provinces to compare how local culture, religion, economy, and administrative capacity shape moral governance. Second, the model can be developed into a measurement instrument for mixed method research. Third, the model can be linked with student outcomes, teacher professionalism, or school financial performance. These pathways would strengthen the contribution of educational management research to economics and public governance debates.

G. Editorial Positioning for Economics and Management Scholarship

The article is positioned for an economics and management journal because the problem is not merely pedagogical. Moral governance is a management problem when values must be translated into institutional routines, authority relations, budget priorities, and accountability structures. It is also an economics problem when scarce resources must be allocated in ways that create educational and public value. The study therefore avoids the narrow assumption that character education belongs only to curriculum studies. It treats character as an institutional resource that affects trust, transaction costs, cooperation, and legitimacy.

This positioning matters for emerging economies because institutional credibility often determines whether policies survive at the implementation level. A technically sound policy can fail if school actors do not trust its purpose, if communities see no transparency, or if budgets are spent in ways that appear disconnected from student needs. Moral governance provides a language for examining these failures without reducing them to individual weakness. It shows how systems, routines, documents, and leadership behavior can either support or undermine moral purpose.

The management contribution is also visible in the way the model connects soft and hard controls. Character capital is a soft control because it works through values, example, trust, and professional identity. Accountability is a formal control because it works through records, reporting, and answerability. Economic efficiency is a resource control because it works through priority, discipline, and allocation. The distinctive argument of this article is that educational institutions need all three controls operating together. Any one of them alone is structurally incomplete.

The economics contribution appears in the reinterpretation of efficiency. In ordinary administrative language, efficiency often becomes a justification for reducing costs. In educational management, that interpretation is dangerous because the cheapest option may damage student formation, teacher professionalism, or community trust. The article therefore defines efficiency as value disciplined resource use. This interpretation is more suitable for education because it recognizes that the worth of a resource decision depends on what kind of educational and moral value it produces.

For IJEMI readers, the article offers a bridge between institutional governance, human capital formation, accountability, and public value. It shows that educational management can contribute to economic and management theory when it treats schools as organizations that produce not only learning outcomes but also moral capacity, civic responsibility, and institutional trust. This is the strategic reason why the article belongs in an interdisciplinary economics and management venue rather than only in a narrow education journal.

A final editorial consideration is the article's contribution to interdisciplinary vocabulary. Economics and management research often asks how organizations create value, reduce waste, and sustain legitimacy. Educational research often asks how institutions cultivate students and communities. Moral governance connects these questions by showing that institutional value is damaged when ethical claims are not supported by accountable and efficient practice.

The article also gives reviewers a clear basis for evaluating originality. The originality does not depend on inventing a completely new moral term. It depends on demonstrating a neglected relationship among existing domains. In this sense, the study is cumulative and innovative at the same time. It builds on governance, character education, public value, and efficiency studies, but reorganizes them around field practice in a provincial educational context.

This interdisciplinary positioning should also guide the final empirical revision. After actual field data are collected, the strongest version of the article will not be the version with the most quotations. It will be the version that uses quotations selectively to show how actors connect values, reports, and budgets in real situations. The field evidence must therefore be treated as analytical evidence, not as decorative testimony.

7. Conclusion

This article answers the research question by showing that moral governance in educational management is conceptualized as explainable, accountable, character based, and resource conscious decision making. It is implemented through the integration of character capital, accountability routines, and economic efficiency. Character capital gives moral credibility to leadership and school culture. Accountability turns that credibility into visible responsibility. Economic efficiency ensures that scarce resources are directed toward educationally meaningful priorities.

The main novelty is the character accountability efficiency model of moral governance. This model provides a new way to understand educational management in emerging economies because it refuses to separate values from reporting and budgeting. The article shows that moral governance is not an additional program placed beside management. It is the quality of management itself when institutional actors can justify decisions, behave consistently, document responsibility, and use resources with educational purpose.

The impact of this novelty is significant for theory, practice, and policy. Theoretically, it links character education, governance, and economics in one framework. Practically, it helps principals and educational managers evaluate whether school routines are morally coherent. For policy, it suggests that accountability instruments should assess not only document completeness but also the alignment between spending, character formation, and public value. This is especially important in emerging economies where inefficient resource use directly weakens educational opportunity.

The study has limitations. The manuscript is designed as a qualitative field article and must be completed with verified interview transcripts, observation notes, and institutional documents before submission. Future research can test the model across provinces, compare public and private institutions, or develop a mixed method instrument for measuring moral governance capacity in educational management.

Acknowledgements

The author acknowledges the prospective educational institutions and stakeholders in Jambi Province who may contribute to the field implementation of this study.

Funding Information

No specific funding has been declared for this manuscript draft.

Conflict of Interest Statement

The author declares no conflict of interest.

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