

# Strengthening Educational Accountability in Elementary School: The Role of Principals' Transformational Leadership and Data-Based Planning

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## ARTICLE INFO

### Keywords:

transformational leadership;  
data-based planning;  
educational accountability;  
school leadership

### Article history:

Received 2025-02-14

Revised 2025-03-04

Accepted 2025-09-30

## ABSTRACT

Educational accountability is crucial in ensuring transparency and performance in schools. This study investigates the influence of principals' transformational leadership and data-based planning on educational accountability in elementary schools in Boja District, Kendal Regency, Central Java. A quantitative approach with a causal-comparative design was employed. The study involved 103 elementary school teachers selected through proportional random sampling. Data were collected using validated questionnaires and analyzed through statistical procedures, including normality, linearity, multicollinearity, and hypothesis testing. The results indicate that principals' transformational leadership has a significant effect on educational accountability, with an F-value of 613.153 (F-table = 3.94), a significance level of 0.000 (<0.05), and an R-square of 85.9%, indicating a very strong effect. Likewise, data-based planning significantly influences educational accountability, evidenced by an F-value of 685.312, a significance level of 0.000, and an R-square of 87.2%. Furthermore, the combined effect of transformational leadership and data-based planning yields an F-value of 429.952, with a significance level of 0.000 and an R-square of 89.5%, demonstrating a very strong joint influence. These findings underscore the importance of transformational leadership and data-driven planning as strategic factors in enhancing school accountability. Principals who exhibit visionary leadership and utilize data effectively contribute significantly to transparent and effective school governance. Transformational leadership and data-based planning are critical to strengthening educational accountability in elementary schools. Policies and training programs should support these competencies among school leaders.

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## 1. INTRODUCTION

Education is a key factor in a nation's development and plays a strategic role in improving the quality of human resources (UNESCO, 2023). Quality education is not only determined by a well-structured

curriculum but also by a transparent and accountable management system. Educational accountability is one of the key factors in creating an education system that can be justified to society and other stakeholders (Nurkolis et al., 2022). Therefore, various efforts have been made to enhance educational accountability, including the implementation of transformational leadership and data-based planning.

In the modern era, educational accountability has become a major concern in school management, particularly in addressing the challenges of globalization and changes in educational policies (Putri et al., 2025). Educational accountability is not only related to budget transparency but also to the quality of learning processes and the outcomes achieved by students (Muiz et al., 2024). According to a report by the Ministry of Education, Culture, Research, and Technology (Purwaningsih & Asriati, 2024), one of the main challenges in improving educational accountability in Indonesia is the weakness of data-based planning and management systems.

At the school or madrasah level, educational accountability can be defined as a form of responsibility that reflects the school's transparency to society as users of educational services (Syafarudin, 2020). Good accountability fosters public trust in educational institutions and increases community participation in supporting the sustainability of school programs (Muspawi & Lukita, 2023).

One of the crucial factors in improving educational accountability is school leadership. Transformational leadership has been widely studied as an effective approach to enhancing school performance (Bantam et al., 2024). Transformational leadership emphasizes a clear vision, provides inspirational motivation, and encourages teachers and education staff to continuously innovate in improving the quality of learning (Marliansyah & Suwadi, 2024).

Previous studies have shown that transformational leadership significantly impacts the improvement of educational quality and school accountability (Bunbababan et al., 2022). However, initial observations in several elementary schools in the Boja District indicate that the implementation of transformational leadership remains suboptimal. More than 70% of school principals have not fully applied transformational leadership principles, particularly in the aspects of inspirational motivation and intellectual stimulation (Zulfiandri et al., 2017). This has resulted in a lack of innovation in the learning process and weak transparency in school management.

Besides transformational leadership, Data-Based Planning is also an important factor in improving educational accountability (Andayanie et al., 2024). Data-Based Planning is an approach that utilizes both quantitative and qualitative information to support more effective decision-making in schools (Schildkamp, 2019). Since the launch of the Education Report in 2022, schools in Indonesia have been encouraged to use data in developing school improvement plans (Wang et al., 2023). The Education Report is expected to help schools identify problems and design more targeted strategies to improve educational quality (Syamsuddin & Harianto, 2023). However, in Boja District, the implementation of Data-Based Planning has not been optimal. Preliminary survey results indicate that the level of data utilization in school planning only averages 72%, highlighting the need for improvement in data-based identification, reflection, and evaluation (Mustaqim & Satriah, 2024).

In an international context, Data-Based Planning has been proven to enhance accountability and the effectiveness of school management (Nurzen, 2022). By utilizing accurate data, schools can more easily identify challenges, determine intervention priorities, and evaluate the effectiveness of implemented programs (Fadillah, 2024). Therefore, strategies are needed to enhance the capacity of school principals and educational staff in understanding and effectively implementing Data-Based Planning.

Previous studies have mostly focused on the variable of transformational leadership in improving education quality (Zakki et al., 2023); (Efendi et al., 2023) and the urgency of Data-Based Planning in supporting decision-making in education (Ningsi et al., 2022). However, few studies have specifically examined the relationship between school principals' transformational leadership and Data-Based Planning in enhancing educational accountability at the elementary school level, particularly in Indonesia. Therefore, this study presents novelty by integrating both variables into a single empirical study providing a more comprehensive understanding of their combined effects.

This research is expected to contribute to enhancing the effectiveness of school principals' leadership and strengthening the culture of Data-Based Planning in elementary schools. Thus, the findings of this study can serve as a foundation for evidence-based policymaking in education and improve education governance at the elementary school level.

Recent studies show that the implementation of transformational leadership at MAN 5 Tasikmalaya has successfully improved teacher performance through motivation and professional development (Trisnawati, 2024). Additionally, the importance of utilizing the features or platforms of the Education Report through Data-Based Planning in improving education quality has been highlighted (Nurkolis et al., 2022). However, the implementation of Data-Based Planning still faces challenges, such as a lack of understanding and skills in data analysis among educators.

Therefore, this study seeks to fill the gap in the literature by comprehensively examining the impact of school principals' transformational leadership and Data-Based Planning on educational accountability in elementary schools. This study not only highlights the effectiveness of leadership in building a transparent and accountable organizational culture but also emphasizes the importance of data utilization in educational decision-making.

Furthermore, the findings from this study are expected to have practical implications for education policymakers, school principals, and teachers in improving data-based school governance. With a better understanding of the role of transformational leadership and Data-Based Planning, schools can more optimally design sustainable strategies for improving education quality.

As part of this research, an evidence-based approach will be used to assess the effectiveness of implementing these two variables in enhancing educational accountability. By referring to recent studies and globally developed policy recommendations, this research is expected to contribute to the development of a school management model that is more responsive to contemporary challenges.

Thus, the findings of this study will not only serve as an academic reference but also provide a basis for improving data-driven education policies in Indonesia. Moving forward, further research can focus on developing a more specific model for implementing transformational leadership tailored to the context of elementary education, as well as strategies for enhancing educators' capacity in utilizing data to support more effective education policies and practices.

This research is expected to contribute to enhancing the effectiveness of school principals' leadership and strengthening the culture of data-based planning in elementary schools. The findings of this study can serve as a foundation for evidence-based policymaking in education and improve education governance at the elementary school level.

To achieve these objectives, this study seeks to answer the following research questions:

1. How does transformational leadership influence educational accountability in public elementary schools in Boja District, Kendal Regency?
2. How does data-based planning impact educational accountability in these schools?
3. What is the combined effect of transformational leadership and data-based planning on educational accountability?

By addressing these questions, this study aims to provide empirical evidence on how these two independent variables contribute to increasing transparency, effectiveness, and accountability in elementary school education management. Furthermore, the findings from this study are expected to have practical implications for education policymakers, school principals, and teachers in improving data-based school governance. A better understanding of the role of transformational leadership and data-based planning will help schools design sustainable strategies for enhancing education quality.

## 2. METHODS

This study employs a quantitative approach with a causal-comparative design, aiming to analyze the causal relationship between the variables of school principals' transformational leadership and Data-

Based Planning on educational accountability. The quantitative approach was chosen because this research collects numerical data and utilizes statistical analysis to test hypotheses (Sirodj et al., 2024).

The population of this study consists of all elementary school teachers in Boja District, Kendal Regency, totaling 138 individuals. The sample size was determined using Slovin's formula with a 5% margin of error, resulting in a sample of 103 teachers. This sample size was chosen to ensure that the findings can be generalized to the entire population. The study employs a proportional random sampling technique to ensure that every teacher has an equal chance of being selected, reducing selection bias.

This study was conducted in elementary schools in Boja District, Kendal Regency, with a research duration from July 2024 to February 2025. The research instrument was developed based on relevant theories and underwent validity and reliability testing before being used in the main study. Primary data was obtained directly from respondents through questionnaire distribution, while secondary data was collected from various documentation sources, including education reports and school policies related to educational accountability.

Data analysis in this study was carried out using descriptive and inferential statistics. The research instrument was developed by the researcher based on theories that construct each variable. Variable Y (Educational Accountability) consists of three dimensions: Public Fund Accountability, Program Accountability, and Outcome Accountability, with nine indicators and 30 statement items. Variable X1 (School Principals' Transformational Leadership) consists of four dimensions: Inspirational Motivation, Intellectual Stimulation, Individual Consideration, and Idealized Influence, with 12 indicators and 31 statement items. Variable X2 (Data-Based Planning) consists of three dimensions: Identification, Reflection, and Improvement, with nine indicators and 29 statement items. To improve transparency, the following table summarizes the validity and reliability results:

**Table 1.** Validity and Reliability of the Instrument

Variable	Dimensions	Number of Indicators	Number of Items	Cronbach's Alpha
Educational Accountability (Y)	Public Fund Accountability, Program Accountability, Outcome Accountability	9	30	0.902
Transformational Leadership (X1)	Inspirational Motivation, Intellectual Stimulation, Individual Consideration, Idealized Influence	12	31	0.907
Data-Based Planning (X2)	Identification, Reflection, Improvement	9	29	0.910

Before being used in the study, the instrument was tested for validity and reliability to ensure measurement feasibility. The validity test results showed that all statement items had a significant correlation value with their total variable score, confirming their validity. The reliability test results, using the Cronbach's Alpha method, indicated that all variables had reliability coefficient values above 0.70, signifying a high level of internal consistency and making the instrument suitable for this study.

Data was collected through both online and paper-based surveys, with supervision by the research team to ensure accuracy and completeness of responses. Secondary data was gathered from various documentation sources, including education reports and school policies related to educational accountability.

For data analysis, the study employs descriptive and inferential statistics, including simple regression, multiple regression, correlation tests, determination tests, and structural tests to examine the influence of independent variables on the dependent variable.

### 3. FINDINGS AND DISCUSSION

#### 3.1. The Influence of Transformational Leadership of School Principals on Educational Accountability in Elementary Schools in Boja District, Kendal Regency

**Table 2.** The Influence of Transformational Leadership of School Principals on Educational Accountability

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	20489.404	1	20489.404	613.531	,000 <sup>b</sup>
Residual	3372.984	101	33.396		
Total	23862.388	102			

Based on the calculations in the table above, the F-calculated value for the transformational leadership of school principals is 613.531, while the F-table value is 3.94 ( $613.531 > 3.94$ ), with a significance value (Sig) of  $0.000 < 0.05$ . This means that the null hypothesis ( $H_0$ ) is rejected, and the alternative hypothesis ( $H_a$ ) is accepted. These analytical results indicate that transformational leadership of school principals significantly influences educational accountability in elementary schools in Boja District, Kendal Regency.

**Table 3.** Contribution of the School Principal's Transformational Leadership to Educational Accountability

R	R Square	Adjusted R Square	Std. Error of the Estimate
.927	.859	.857	5.779

Based on the coefficient of determination test (R-square), which shows a value of 0.859, it can be concluded that the transformational leadership of the school principal has a significant influence on educational accountability in elementary schools in Boja District, Kendal Regency. The magnitude of this influence reaches 85.9%, meaning that a large portion of the variation in educational accountability can be explained by the transformational leadership style.

From that, it is found that there is an influence of school principals' transformational leadership on educational accountability in elementary schools of Boja District, Kendal Regency. This is based on the calculated F-value of 613.153, which is greater than the F-table value of 3.94, and a significance value of  $0.000 < 0.05$ . Based on the R-square value, the contribution of this influence is 85.9%, which falls into the very strong category.

These findings align with previous research by (Lesmana & Rahmadhani, 2024), which emphasizes that transformational leadership fosters a conducive learning environment, inspiring teachers to improve accountability practices. However, international studies, as stated by (Bass & Riggio, 2006), suggest that additional contextual variables, including cultural differences and policy frameworks, may moderate the effect of transformational leadership. Future research should explore how these unmeasured factors interact with leadership effectiveness in Indonesian schools.

While the statistical results strongly support the impact of transformational leadership, qualitative insights could further illuminate the specific leadership behaviors contributing to accountability. Interviews with school principals and teachers could reveal how leaders practically implement inspirational motivation, intellectual stimulation, and individualized consideration in daily school operations.

In the context of human resource management (HRM), transformational leadership has a significant impact. Optimal HRM practices include strategic planning, organizing, developing, and controlling the workforce within an organization, which ultimately supports the achievement of

educational accountability. In this regard, transformational leadership serves as the main foundation in designing and implementing practices that promote educational accountability.

Transformational leadership involves effective communication, setting a good example, and empowering employees to reach their full potential. The goal is to create positive change in individuals and organizations while achieving high performance levels. Transformational leaders also encourage innovation, creative thinking, and personal development among their followers.

Various studies have revealed a positive correlation between transformational leadership and educational accountability. Leaders with a transformational style who can inspire, motivate, and provide support to employees tend to create a conducive work environment. Additionally, this type of leadership contributes to building harmonious relationships between superiors and subordinates, thus promoting educational accountability (Muktamar et al., 2023). The quality of budget preparation, stakeholder participation in education fund management, and the supervision of fund management by school committees significantly affect the quality of education, whereas the quality of financial reports does not significantly impact education quality (Tuzzahra et al., 2022).

The essence of transformational leadership lies not only in mastering managerial skills but also in the ability to create change within an environment. Leadership acts as a foundation that guides individuals in building their careers. It is essential to understand that leadership is not an exclusive right for executives in large companies but rather a skill that can enrich and shape the future of every individual.

As the professional world evolves, the concept of leadership continues to transform, and one approach that drives positive change is transformational leadership. This leadership model emphasizes inspiration, motivation, and the development of individual potential while offering a new perspective on how leadership can create a productive work environment and foster collective growth.

Transformational leaders strive to create an environment that encourages employees to grow, innovate, and contribute optimally. They see employees not just as task executors but as individuals with potential and aspirations for personal and professional growth (Ambawani et al., 2024).

### 3.2 The Influence of Data-Based Planning on Educational Accountability in Elementary Schools in Boja District, Kendal Regency

**Table 4.** The Influence of Data-Based Planning on Educational Accountability

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	20797.317	1	20797.317	685.312	.000 <sup>b</sup>
Residual	3065.071	101	30.347		
Total	23862.388	102			

From the table above, the F-calculated value for school Data-Based Planning is 685.312, while the F-table value is 3.94 ( $685.312 > 3.94$ ), with a significance value of  $0.000 < 0.05$ . This indicates that the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. The analysis results confirm that Data-Based Planning significantly influences educational accountability in elementary schools in Boja District, Kendal Regency.

**Table 5.** Contribution of Data-Based Planning to Educational Accountability

R	R Square	Adjusted R Square	Std. Error of the Estimate
.934 <sup>a</sup>	.872	.870	5.509

With an R-square value of 0.872, Data-Based Planning explains 87.2% of the variance in educational accountability, confirming its substantial role. However, 12.8% of the variation remains

unexplored, highlighting the need to examine additional factors such as teacher professional development, parental involvement, and local government support.

There is an influence of Data-Based Planning on educational accountability in elementary schools of Boja District, Kendal Regency. This is based on the calculated F-value of 685.312, which is greater than the F-table value of 3.94, and a significance value of  $0.000 < 0.05$ . Based on the R-square value, the contribution of this influence is 87.2%, which falls into the very strong category.

The results of this study indicate that the better the implementation of Data-Based Planning in elementary schools in Boja District, Kendal Regency, the higher the level of educational accountability. Conversely, the lower the quality of Data-Based Planning, the lower the level of educational accountability.

These results are consistent with (Mahendra et al., 2023) who found that Data-Based Planning enhances school accountability by enabling targeted decision-making. However, studies in Western contexts (Schildkamp et al., 2016) suggest that without proper training and analytical skills, educators may struggle to use data effectively. Further qualitative research is needed to assess teachers' competencies in data interpretation and application.

Data-Based Planning is the utilization of data from the education report card platform as an intervention tool for educational institutions, local education offices, and regional governments to improve the quality and achievement of education. The goal is to ensure continuous improvement and enhancement of educational quality, using the education report card as the primary data source (Hamzah, 2024).

At both the regional government and school levels, Data-Based Planning is applied to enhance the quality of education services by effectively utilizing school budgets. This approach enables schools to account for budget usage transparently, thereby supporting educational accountability. Data-based planning is essential to ensure that programs and procurements are targeted effectively, thereby contributing to the improvement of educational quality. In its formulation, educational institutions can refer to the five dimensions of the Education Report Card, which include input, process, and output, both for institutional purposes and for the general public.

In school-based learning, Data-Based Planning supports the management and improvement of education budgets by utilizing data from the Education Report Card (Hidayat et al., 2024). Planning steps are adjusted to the needs of educational institutions or local education offices based on the collected data, which is then used for school accountability reporting.

Through Identification, Reflection, and Improvement (IRB), Data-Based Planning becomes an effective tool for improving educational achievements, both financially and in school management. The collaboration between Data-Based Planning and instructional planning plays a crucial role in enhancing education quality.

Additionally, Data-Based Planning allows teachers to monitor student progress continuously (Mahendra et al., 2023). With periodic data analysis, teachers can evaluate teaching methods, identify student achievement trends, and adjust learning strategies to provide more accurate and responsive feedback.

### 3.3 The Influence of Transformational Leadership of School Principals and Data-Based Planning on Educational Accountability in Elementary Schools in Boja District, Kendal Regency

**Table 6.** The Influence of Transformational Leadership of School Principals and Data-Based Planning on Educational Accountability

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	21350.303	1	10675.151	429.952	.000 <sup>b</sup>
Residual	2512.086	100	25.121		
Total	23862.388	102			

The table above shows that the F-calculated value for the transformational leadership of school principals and Data-Based Planning is 429.952, while the F-table value is 3.94 ( $429.952 > 3.94$ ), with a significance value of  $0.000 < 0.05$ . This means that the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. The analysis results indicate that the transformational leadership of school principals and Data-Based Planning together have a significant influence on educational accountability in elementary schools in Boja District, Kendal Regency.

**Table 7.** Contribution of Transformational Leadership of School Principals and Data-Based Planning to Educational Accountability

R	R Square	Adjusted R Square	Std. Error of the Estimate
.946 <sup>a</sup>	.895	.893	5.012

The combined influence of transformational leadership and Data-Based Planning explains 89.5% of the variance in educational accountability. While this demonstrates a very strong effect, it is important to investigate the remaining 10.5% of unexplained variance. Factors such as school infrastructure, community engagement, and regulatory oversight may also play critical roles in shaping accountability.

The influence of transformational leadership of school principals and Data-Based Planning on educational accountability in elementary schools of Boja District, Kendal Regency is evident. This is based on the calculated F-value of 429.952, which is greater than the F-table value of 3.94, and a significance value of  $0.000 < 0.05$ . Based on the R-square value, the contribution of this influence is 89.5%, which falls into the very strong category. The results of this study indicate that effective transformational leadership of school principals and well-implemented Data-Based Planning can enhance educational accountability in elementary schools of Boja District, Kendal Regency. Conversely, if both aspects are weak, educational accountability also declines.

According to (Asia et al., 2021) institutional accountability has four main characteristics: management of financial resources, compliance with legal regulations and administrative policies, efficiency and cost-effectiveness in implementation, and effective achievement of program objectives. Meanwhile, (Nasution (2018) states that public accountability involves the responsibility of managing resources and implementing policies entrusted to an entity to achieve predetermined goals on a regular basis. Characteristics of accountable educational institutions or service providers include transparency in providing government-related information openly, promptly, and accurately to the public; delivering satisfactory public services; proportionally accounting for every public policy; providing space for public participation in development and governance; and enabling public assessment of government performance. With public accountability, society can evaluate the achievement of government programs or activities (Hikmah & Yudiawan, 2019).

Accountability is the process of conveying information and disclosing financial activities and performance to relevant stakeholders. In financial reporting, accountability includes responsibility for financial integrity, transparency, and compliance with regulations. The primary targets of this accountability involve financial reports and regulations governing revenue, storage, and expenditure of funds by government institutions (Fiddin, 2021). The results of this study demonstrate that leadership serves as the main driver in leadership elements such as authority, influence, and responsibility. Leaders play a key role in directing and supervising subordinates, which ultimately supports the school's success in accounting for its performance (Ramli, 2020).

Transformational leadership is a leadership style that focuses on continuous change to improve an organization. This model not only relies on the leader's charisma but also encourages and empowers employees to effectively take on leadership roles (Johannes, 2017). Transformational leadership is a leadership style that inspires subordinates to prioritize collective interests over personal ones. Leaders

with this model possess the ability to influence individuals or groups to achieve common goals (Nahnudin et al., 2023). However, a comparative analysis with international studies (Leithwood et al., 2020) reveals that leadership and data-driven decision-making may be influenced by national education policies and local governance structures.

To enhance the study's depth, qualitative data—such as focus group discussions with principals and education officers—could provide valuable insights into the real-world challenges and best practices in implementing transformational leadership and Data-Based Planning. Such insights would help bridge the gap between statistical findings and practical applications, ensuring that policy recommendations are grounded in real-world educational contexts.

By integrating both quantitative and qualitative approaches, this study can offer a more comprehensive understanding of how leadership and data utilization shape educational accountability. Future research should explore mixed-methods designs to capture the complexity of school governance and leadership dynamics.

#### 4. CONCLUSION

This study found that transformational leadership and data-based planning significantly and strongly influence educational accountability in elementary schools in Boja District, Kendal Regency. Transformational leadership contributed 85.9% ( $R^2$ ), while data-based planning contributed 87.2%, both supported by high F-calculated values and significance levels below 0.05. When combined, these two variables accounted for 89.5% of the variance in educational accountability, indicating a very strong joint effect. However, the study's scope was limited to a single district, which may affect the generalizability of the findings to other regions with differing contextual factors. Future research should include comparative analyses between urban and rural schools to explore contextual influences, investigate the integration of emerging technologies such as AI and big data analytics in accountability systems, and employ longitudinal designs to assess the sustained impact of leadership and data-driven strategies on educational outcomes.

**Acknowledgments:** We would like to thank Dr. Widya Kusumaningsih, M.Pd and Dr. Nurkolis, M.M. as the validators of the instruments used in this study and all teachers of Elementary Schools in Boja, Kendal as the participants.

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