

# DIGITALES ARCHIV

ZBW – Leibniz-Informationszentrum Wirtschaft  
ZBW – Leibniz Information Centre for Economics

Batubara, Dedi Iskandar; Kusmanto, Heri; Nasution, M. Arif et al.

## Article

Kaizen and Kanban Implementation in Management of Education to support of Total Quality Management Improvement at council of Al Washliyah of North Sumatera, Indonesia

## Provided in Cooperation with:

Dimitrie Cantemir Christian University, Bucharest

*Reference:* Batubara, Dedi Iskandar/Kusmanto, Heri et. al. (2018). Kaizen and Kanban Implementation in Management of Education to support of Total Quality Management Improvement at council of Al Washliyah of North Sumatera, Indonesia. In: Academic journal of economic studies 4 (3), S. 154 - 166.

This Version is available at:  
<http://hdl.handle.net/11159/2506>

## Kontakt/Contact

ZBW – Leibniz-Informationszentrum Wirtschaft/Leibniz Information Centre for Economics  
Düsternbrooker Weg 120  
24105 Kiel (Germany)  
E-Mail: [rights\[at\]zbw.eu](mailto:rights[at]zbw.eu)  
<https://www.zbw.eu/econis-archiv/>

## Standard-Nutzungsbedingungen:

Dieses Dokument darf zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden. Sie dürfen dieses Dokument nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, aufführen, vertreiben oder anderweitig nutzen. Sofern für das Dokument eine Open-Content-Lizenz verwendet wurde, so gelten abweichend von diesen Nutzungsbedingungen die in der Lizenz gewährten Nutzungsrechte.

<https://zbw.eu/econis-archiv/termsfuse>

## Terms of use:

*This document may be saved and copied for your personal and scholarly purposes. You are not to copy it for public or commercial purposes, to exhibit the document in public, to perform, distribute or otherwise use the document in public. If the document is made available under a Creative Commons Licence you may exercise further usage rights as specified in the licence.*

# Kaizen and Kanban Implementation in Management of Education to Support of Total Quality Management Improvement at Council of Al Washliyah of North Sumatera, Indonesia

Dedi Iskandar Batubara<sup>1</sup>, Heri Kusmanto<sup>2</sup>, M. Arif Nasution<sup>3</sup>, Amir Purba<sup>4</sup>

<sup>1,2,3,4</sup>Universitas Sumatera Utara, Indonesia, Jl. Dr. T. Mansyur No. 9, Postal Code: 20155,  
<sup>1</sup>E-mail: [dediiskandarbb4@gmail.com](mailto:dediiskandarbb4@gmail.com) (Corresponding author)

**Abstract** This study aims to know the Kaizen and Kanban Implementation in Management of Education to support of Total Quality Management Improvement conclude as planning, organizing, implementation, control and evaluation of education in the education board in Al Washliyah, North Sumatera, Indonesia. Qualitative research is used in research based on the individual's background in a holistic way. Data collection techniques used three ways: interview, observation and documentation. method of data analysis done four steps that is data reduction, provision of data. Total of school and madrasah Al Washliyah is 620 unit, which consist of 147 regular schools and 436 madrasahs (Ibtidaiyah, Tsanawiyah, Aliyah). With the total number of public school students 30,694 people and religious schools 72,697, so the total number of students as a whole based on existing education level of 103,391 students. The objective conditions of Al Washliyah schools/madrasah at all levels of education have not met the demands of educational goals, Al Washliyah Council of North Sumatera programmed educational planning with the methods of External Knowledge and Acquired Knowledge oriented to Science and Technology, referring to the educational curriculum system Al Washliyah and Without a good marketing management then a company will experience difficult constraints or conditions in terms of income or income earned.

**Key words** Education, management business, knowledge, planning, Al Washliyah

**JEL Codes:** L30

© 2018 Published by Dimitrie Cantemir Christian University/Universitara Publishing House.

(This is an open access article under the CC BY-NC license <http://creativecommons.org/licenses/by-nc-nd/4.0/>)

## 1. Introduction

Education is considered as the most valuable investment in the form of improving the quality of human resources for the development of a nation. The greatness of a nation is often measured by the extent to which people are educated (Gusnardi *et al.*, 2016). The higher the education possessed by a nation, the more advanced the nation become. The quality of education is not only seen from the splendor of educational facilities owned, but the extent to which the outputs of an education can do something in the society and become human resources that have a good quality. There are three factors that cause the low quality of education in Indonesia, those are (Tilaar, 1997): 1) Policy and implementation of national education using educational production function or input-output analysis that is not consistent, 2) The implementation of education is implemented in a centralistic manner, 3) Participation of the community, especially students' parents in the implementation of education is very low. National Education must be managed well. Tilaar argues that the management of the national education system is a social process that is created to achieve national education goals effectively and efficiently by involving the cooperation and participation of the whole community.

National education functions, missions and policies to produce qualified human resources require the management of an education system that is oriented towards quality improvement. Quality improvement becomes increasingly important for educational institutions in order to achieve maximum educational goals and to gain public trust (Sirojuzilam *et al.*, 2016, 2017; Sihombing *et al.*, 2015, 2018; Sadalia *et al.*, 2017, 2018; Sari *et al.*, 2018 and Tripriyono *et al.*, 2018). Educational institutions shall demonstrate that they are able to provide qualified education to learners. We live in an age of uncertain competition. In order to get closer to the quality improvement itself, the researcher will bring us all in the theoretical quality concept. According to the data available at Education Council of Al Washliyah of North Sumatera, currently there are 620 units of schools/islamic schools run by Al Washliyah, ranging from pre-school level, Elementary School (SD)/Islamic Elementary School to Senior High School (SMA) and equivalent scattered in almost every Regency/City in North Sumatera. That number puts Al Washliyah as a social organization with the largest number of educational institutions in North Sumatera. Based on that number, strong and consistent management and efforts are needed from all stakeholders in running the organizational work. Education Council of Al Washliyah of North Sumatera is trying to make some efforts to improve the quality of education, especially improving the teacher resources quality such as conducting trainings, instructing the teachers to be active in any activities that aim to improve the quality of teachers, sending teachers to attend

provincial- and national-level training activities. In addition, Education Council of Al Washliyah of North Sumatera is also trying to improve the facilities and infrastructure such as seeking funds for the completeness of infrastructure facilities for schools that are in need.

## 2. Literature review

### 2.1. Continuous Quality Improvement

Continuous quality improvement is a structured process cycle for improving work systems and processes within an organization or activity. This cycle includes the identification of areas with potential for improvement, defining problems in the area, describing the sequence of activities (processes) occurring in the area, defining the desired results of the process and requirements required to achieve them, selecting specific steps in the learning process, collect and analyze data on processes, and corrective actions, and monitoring of the results of those actions (Khaldun *et al.*, 2014; Maksum *et al.*, 2014; Muda and Rafiki, 2014; Rasdianto *et al.*, 2014; Lubis *et al.*, 2016; Erwin *et al.*, 2018; Eriadi *et al.*, 2018). Continuous quality improvement is based on a team approach and requires a development team consisting of staff from different functional areas and levels within the organization. This method assumes that any system can always be upgraded and therefore emphasizes ongoing improvement processes, requiring long-term organizational commitment and effective teamwork. Continuous Improvement is a method for identifying opportunities to increase value activity (VA) and reduce waste. This practice is formalized by Lean and Agile through Kaizen in manufacturing and business, and is now used by thousands of companies around the world to identify saving opportunities through continuous improvement. Continuous improvement is a continuous effort to develop and improve products, services or processes. In general, the bundling is done continuously by doing kaizen activities for improvement.

### 2.2. What is Continuous Improvement: Sustainable Improvement

Continuous Improvement ideology can be combined for excellent results. For example, Kaizen and Kanban can go hand in hand to facilitate continuous improvement. Kaizen and Kanban can be integrated together to enable continuous improvement through workflow visualization. In all of Lean and Agile's methodologies, continuous improvement is a key focus, in addition to high customer service standards and waste reduction in the form of cost, time and defects that lead to rework (Suriadi *et al.*, 2015; Ferine *et al.*, 2017; Handoko *et al.*, 2017; Muda, 2017, 2018; Situmorang *et al.*, 2017; Hutagalung *et al.*, 2017; Marhayanie *et al.*, 2017, 2018; Muda and Erlina, 2018 and Lubis *et al.*, 2018). The concept of continuous improvement was brought to Japan from the United States after the Second World War to aid in the reconstruction of the Japanese industry (Schroeder and Robinson, 1991). A well-known concept associated with continuous improvement is kaizen, which has its origins in Japan and means continuous change for the better by engaging all employees (Imai, 1986 and Dalimunthe *et al.*, 2016). According to Kinlaw (1992), continuous improvement activity is an activity aimed at fulfilling customer satisfaction, work process, and supplier performance that can be designed and applied and done in team work. The importance of teamwork in business and industry is embedded in the concept of continuous improvement and Total Quality Management (TQM).

### 2.3. Kaizen: Application of the fix with a flexible

Kaizen is a small improvement that takes place by continuous efforts. On the other hand, kaizen emphasizes human effort, morale, communication, training, cooperation, empowerment and self-discipline, which is a common sense, low-cost approach. (Imai, 1986). Many companies have shifted focus on more formal approaches to project management and processes such as lean or agile methodologies, but the application of continuous improvement can be used as a formal and non-formal methodology, such as combining two or more lean or agile methodologies such as kaizen with Kanban and other lean tools.

### 2.4. Continuous Improvement Method

Of the many lean tools used to run the practice of Continuous Improvement is the PDCA (Plan-Do-Check-Act). Modeling continuous improvement is also commonly called the PDCA Cycle, Shewhart Cycle or Deming Cycle (Nurzaimah *et al.*, 2016; Tarmizi *et al.*, 2016, 2017; Hasan *et al.*, 2017; Dalimunthe *et al.*, 2017; Lubis *et al.*, 2017; Nasir *et al.*, 2017; Yahya *et al.*, 2017; Nasution *et al.*, 2018; Muda *et al.*, 2018). Simple understanding of PDCA is a series of activities consisting of preparation of work plan, implementation of work plan, examination of work plan implementation, as well as continuous improvement and continuously to further improve the quality of service.

### 2.5. PDCA is a four-step problem-solving process commonly used in quality control

PDCA Is Plan. The stage in which the improvement team identifies opportunities for change as well as plans for improvement. Do. Implementation and implementation of the change plan. Check. Looking at measurements will measure

the success rate of the implementation of the improvements made. Act/Adjust. If changes are considered successful and successful and bring improvement, do the deployment and standardization (Lutfi *et al.*, 2016; Mahdaleta *et al.*, 2016; Azlina *et al.*, 2017; Erlina *et al.*, 2017; Agustina *et al.*, 2018). And if the changes have not made a significant difference, repeat the preliminary stages of the PDCA cycle. Other continuous improvement methods are TQM (Total Quality Management), Lean or Six Sigma, by encouraging employee participation and requiring good teamwork skills.

#### 2.6. Continuous vs. Continual: Same or different?

The terms continuous and continual look the same, in making changes and improvements in addition you will find continuous improvement phrases you will also hear the continual improvement process. So what is continual and continuous in improvement?. Continual Improvement is a broader term favored by W. Edwards Deming to refer to a general improvement process and includes "discontinuous" improvements, i.e., many different approaches, covering different areas. Continuous Improvement is a subset of continual improvement with a more specific focus on linear and incremental improvement in existing processes (Muda, 2010; Muda *et al.*, 2014; Muda and Dharsuky, 2015; Syahyunan *et al.*, 2017; Nurlina and Muda, 2017; Sirojuzilam *et al.*, 2018; Pohan *et al.*, 2018; Muda *et al.*, 2018). Some practitioners also associate continuous improvement with statistical process control techniques (SPC).

### 3. Methodology of research

This research was done by using qualitative approach that was an approach directed on background and individual holistically (whole). Informants in this study were Dariansyah Emde (Education Council Chairman of Al Washliyah of North Sumatera 2003-2010) and Hasyim Syahid (Education Council Chairman of Al Washliyah 2011-2015). It was also added with the administration/secretariat officers at Education Council of Al Washliyah that were Muhammad Fauzan and Syukri Sitompul. Information to be obtained was related to the planning, implementation, organizing, monitoring and evaluation which were done in an effort to improve the quality of education at Education Council of Al Washliyah of North Sumatera. The informants who were also involved in this research were some school/ islamic school principals within the Education Council of Al Washliyah of North Sumatera, those were Silahuddin (Principal of MAS Al Qismul'aly Al Washliyah), Amir Hamzah Ritonga (Vice Principal for Curriculum Sector of MTs.S Ex. PGA Project of UNIVA Medan) and Mislana (Principal of SMK Teknik 1 Al Washliyah Medan). The aim was to affirm the information obtained from the Education Council of Al Washliyah of North Sumatera and to obtain information on improving the quality of education. Qualitative research is basically a process of investigation similar to detective work. The results of the investigation will collect the main data and the additional data (Muda and Naibaho, 2018; Muda and Hutapea, 2018). The main data sources in qualitative research are the words and actions, while the written data, photographs and statistics are the additional data (Afifuddin and Beni, 2009, Achmad *et al.*, 2017; Badaruddin *et al.*, 2017; Muda and Windari, 2018; Muda and Hasibuan, 2018; Muda *et al.*, 2018). By reducing the data, presenting the data, and drawing conclusions to the results of the research conducted at the Education Council of Al Washliyah of North Sumatera, it was expected that the readers would be easier to understand the process and the results of this research.

### 4. Results and discussions

#### 4.1. Results

Literally, *Al Jam'iyatul Washliyah* comes from two words namely, *Jam'iyatun* and *Al Washliyah*. *Jam'iyatun* means organization, association or union. Meanwhile, *Al Washliyah* means connecting or linking. Thus, in general the name of *Al Jam'iyatul Washliyah* means "Association that is connecting or linking". In general, it can be understood that *Al Jam'iyatul Washliyah* is expected to become an association or organization that is connecting, such as:

- Connecting between humans with Allah SWT as the creator.
- Connecting or gathering humans with other human being to be unite.
- Connecting humans with the natural surroundings.

This is in accordance with the meaning of *Hablun-minallah wa hablun minannas* (Human relationship with God and human relationships with fellow human beings). Moreover, this organization is also expected to be an organization that is connecting or linking young people with the elderly who are being self-righteous. The main concern of organization of *Al Washliyah* in its early development includes several things. The work programs, at least covering the following areas: *tablig* (religious lecture), *tarbiyah* (teaching), library/publishing, fatwā, broadcasting, membership affairs and mutual help. Then, as the implementing unit of those programs, *Al Washliyah* formed some council (Azizy, 2006). Based on existing official documents, it was known that at the beginning of its formation, the organization of *Al Washliyah* has missions:

- a. Try to enforce the Islamic laws.
- b. Increase *tablig*, *tazkir* (warning) and recitation in the midst of muslims.
- c. Publish books, newspapers, magazines, handout and create reading rooms.
- d. Build colleges and organize the perfection of learning, education and culture.
- e. Supporting the pauper and nurturing and educating the orphans.
- f. Convey the call of Islam to people who are not Muslim.
- g. Establish, maintain and improve places of worship.
- h. Promote and excite livelihoods in a lawful way.

- *Ideological Foundation*

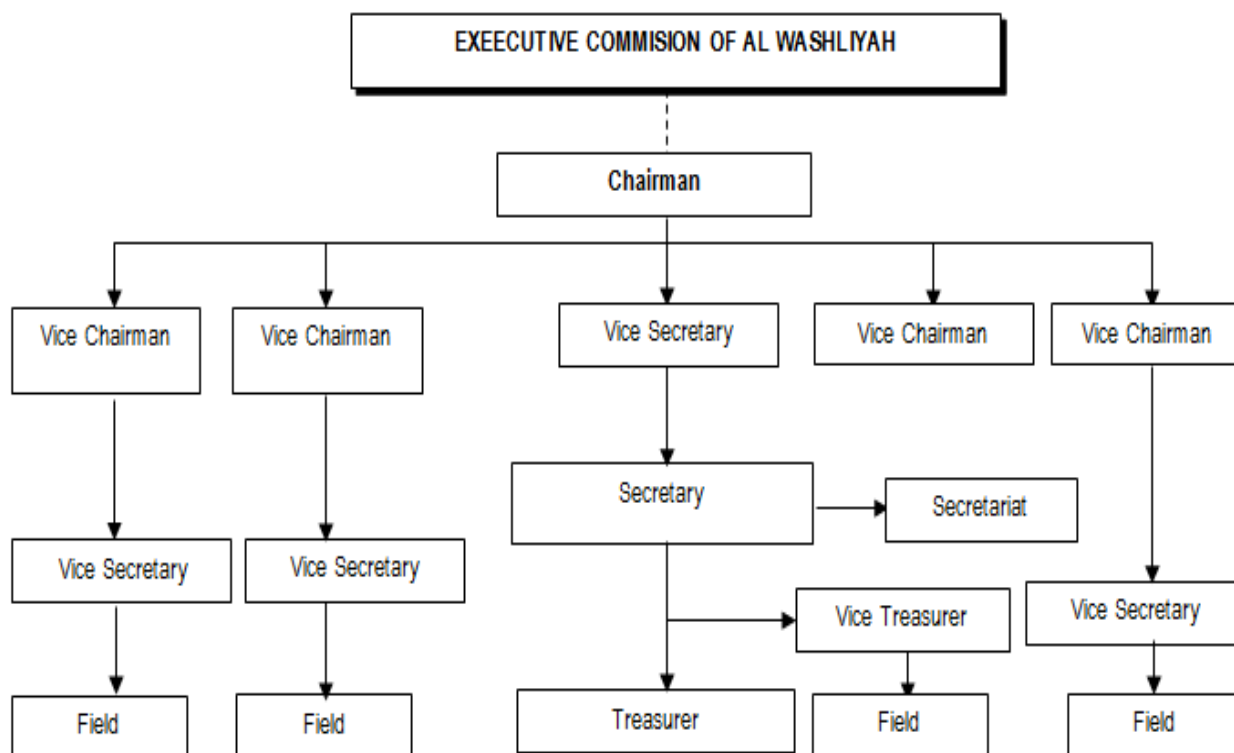
In Articles of Association of Al Washliyah article 2 lists Al Washliyah's principle. This association is based on Islamic teachings in Shafi'i islamic jurisprudence and in *I'tiqad ahlu al-Sunnah wa al-Jama'ah* (Al Washliyah's, 2010). The meaning is that every actions, goals, and efforts of this organization must conform to the Islamic demands and teachings. The main purpose for establishing the organization of Al Washliyah at that time was to unite people who are devided because different point of views.

- *Structural Foundation*

The structural foundation is the existence of a well-organized organization, a clear division of tasks from the leaders to the members and managers who are below, shaped, branched, entrenched, rooted, stable and disciplined, according to proper rules and sequences. The unorganized truth can be destroyed by organized falsehood (Batubara and Ja'far, 2010). For this structural foundation, the Articles of Association of Al Washliyah's articles 9 to 17 can be clarified and specified by the Household Budget of Al Washliyah:

1. Leadership structure
  - Executive Board (PB) as the highest leader for the whole of Indonesia.
  - Regional Leader (PW) as the highest leader for a level I region area (province).
  - Local Leader (PD) as the highest leader for a level II region area (regency/city).
  - Branch Leader (PC) as the highest leader for a level III region area (subdistrict).
  - Department Leader (PR) as the highest leader in a village area.
2. The Councils are the Fatwa Council and the Advisory Council. This board only exists in the level of the executive board only.
3. Councils
  - a. Council of education.
  - b. Council of da'wah.
  - c. Council of social charity.
  - d. Council of guidance and economic development.
  - e. Council of consolidation and regeneration.
  - f. Council of law and human rights.
  - g. Council of institutional and organizational relationships within and outside the country
4. Organizations
  - a. Al Washliyah Youth Association (IPA) for the students.
  - b. Al Washliyah Student Association (HIMMAH) for students.
  - c. Al Washliyah Youth Action (GPA) for youth.
  - d. Woman of Al Washliyah (APA) for women (girls).
  - e. Association of Teachers and Lecturers of Al Washliyah (IGDA) for teachers and lecturers.
  - f. Association of Al Washliyah Scholars (ISARAH) for scholars, and
  - g. Muslimat Al Washliyah for mothers (Al Washliyah's, 2010).

All of these organizations are on the coordination line with Al Washliyah according to their respective levels as its central organization and have the top leaders of their respective organizations (Executive Board) who also domiciled in Jakarta. Since Al Washliyah was founded in 1930, this organization continues to develop its business; those are da'wah, education and social charity. To maximize the achievement of that business, then structurally Al Washliyah formed a leadership structure starting from the Executive Board who are domiciled in the State Capital, to the of Department Leader level in the Village.



Source: Education Council of Al Washliyah of North Sumatera (2010).

Figure 1. Education Council Structure Leaders of Al Washliyah of North Sumatera Area Period 2011-2015

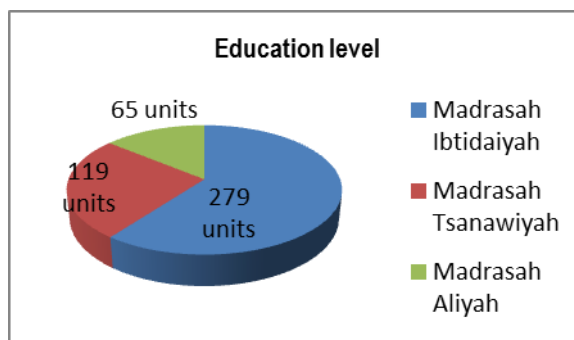
4.1.1. The Condition of Schools/Islamic School, Students, Teachers and Secretariat in the Education Council of Al Washliyah of North Sumatera

Since 1934, Islamic School and schools of Al Washliyah, especially in North Sumatera, continued to increase in number and scattered in almost every corner of North Sumatera. According to the latest data (2010), the number of schools and Islamic schools of Al Washliyah is 620 units, consisting of 157 public schools (SD, SMP, SMA, SMK) and 463 Islamic schools (Islamic Elementary School, Islamic Junior High School, Islamic Senior High School). With the total number of public school students of 30,694 and religious schools of 72,697, then the total number of students as a whole based on existing education level is 103,391 students, for more detail, it can be seen in the following table:

Table 1. School Condition of Al Washliyah of North Sumatera

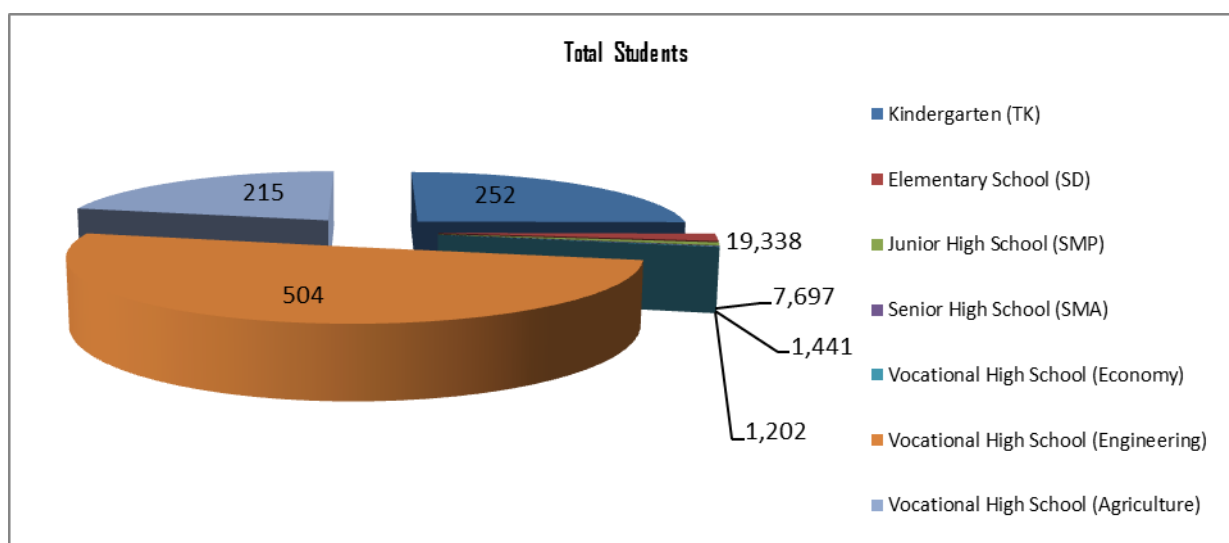
No	Level of Education	Quantity (Unit)
1	Kindergarten (TK)	7
2	Elementary School (SD)	97
3	Junior High School (SMP)	39
4	Senior High School (SMA)	6
5	Vocational High School (Economy)	5
6	Vocational High School (Engineering)	2
7	Vocational High School (Agriculture)	1
Total		157

Source: Education Council Report of Al Washliyah of North Sumatera year 2009/2010



Source: Education Council Report of Al Washliyah of North Sumatra year 2009/2010.

Figure 2. Condition of Al Washliyah School Students of North Sumatra



Source: Education Council Report of Al Washliyah of North Sumatra year 2009/2010.

Figure 3. Condition of Al Washliyah School Students of North Sumatra

From the diagram above, it can be seen that Al Washliyah already has a complete level of education from Kindergarten level to Senior High School and Vocational School consisting of Vocational High School of Economic, Vocational High School of Engineering, and Vocational High School of Agriculture. This proves that Al Washliyah can exist in the midst of society in the field of education.

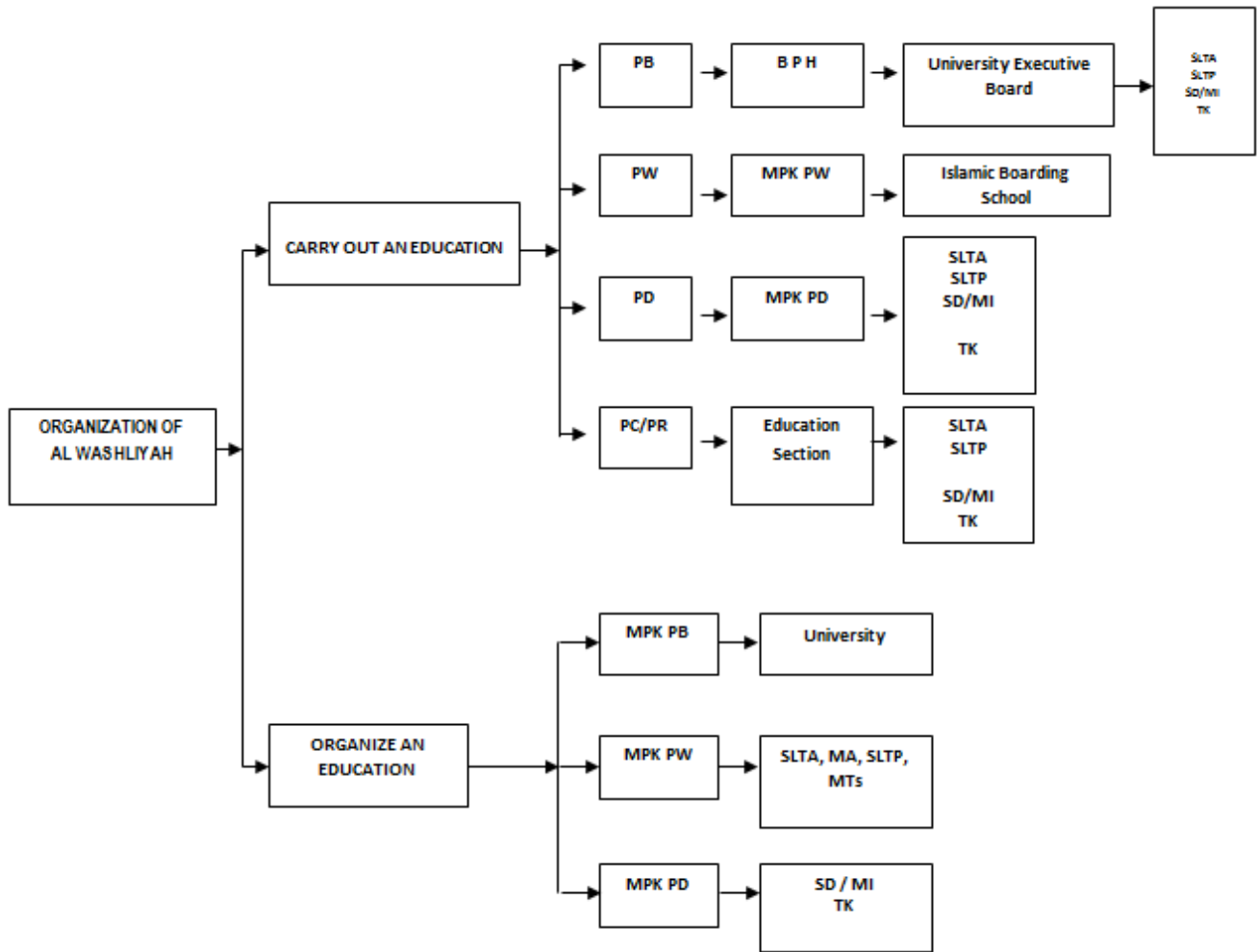
## 4.2. Discussions

### 4.2.1. Education Council Work Program of Al Washliyah of North Sumatra

Education in general is to develop balance in the whole personality of human/learners, through the intellectual, mental, ratio, emotion and attitude training as a whole. Thus, education must involve all aspects and sectors of humanity, human as individual beings, human as social creatures/members of society and human as servants of God. To achieve this noble goal, Al Washliyah through its Education Council reflects seriously the noble values as set forth in the rules of the organization. The objective condition of Al Washliyah school/islamic school in all levels of education has not met the educational goals yet, and then the Education Council of Al Washliyah of North Sumatera programmed educational planning with method of Perennial Knowledge and Acquired Knowledge oriented to Science and Technology, with reference to the Education Curriculum System of Al Washliyah.

### 4.2.2. Organizing Education Quality Improvement of Education Council of Al Washliyah of North Sumatra

Organizing is a second management function and is a strategic step to realize an organizational plan. Organizing is a process in which the work is divided into manageable components. In other words, organizing is a matter related to task determination. Chart of organization position in the Field of education are:



Source: PB Al Washliyah (2010).

Figure 4. Organization of Al Washliyah

#### 4.2.3. Implementation of Education Quality Improvement of Education Council of Al Washliyah of North Sumatera

##### Leadership

The Education Council Chairman of Al Washliyah of North Sumatera as the policy maker in improving the quality of education must be able to perform his or her job as an educator, manager, administrator and supervisor in further development, in accordance with the needs of society and the current development. Based on the researcher's interview with the chairman of Education Council of Al Washliyah of Sumatera, it was stated that: Chairman of Education Council of Al Washliyah of North Sumatera in carrying out his or her job as a leader, administrators, innovators and supervisors was directly responsible to Regional Leaders of Al Washliyah of North Sumatera. In addition, the chairman of Al Washliyah Education Council of North Sumatera should establish cooperation and good relationship with all principals of Al Washliyah of North Sumatera who would continue to be involved in every policy issued by Education Council of Al Washliyah of North Sumatera.

##### Education and Training

The urge to improve the quality of educators is greater, to ensure the achievement of education quality improvement at all levels. This is confirmed by the Principal of Al Washliyah Al Qismul 'Aly as follows: Talking about preparing teachers means it is closely related to the improvement of human resources which next becomes a source of strength for educational organizations (Islamic school). If human resources included in the field of education have sufficient competence with the demands of work to be done, then the achievement of educational goals will be achieved well.



Table 2. Education and Training, Competitions, Seminars, Workshops Activities of Education Council of Al Washliyah of North Sumatera

No	Date	Place	Activities
1	January 2004	- MTs.S Al Washliyah Belawan - MTs.S Al Washliyah UNIVA	Teacher's Workshop and Guidance
3	March 2004	- Universitas Muslim Nusantara (UMN) Al Washliyah - MTs.S Al Washliyah Tembung	Competency Based Curriculum Workshop Students Workshop
4	August 27–29, 2004	Dormitory of Provincial Government of North Sumatera at Brastagi	Curriculum Preparation of Al Qismul 'Aly Islamic Senior High School and Mu'allimin Islamic Senior High School
5	September 12-15, 2004	Solo	Seminar on Islamic Boarding School all over Indonesia
6	July 2005	Jakarta	National Conference on Al Washliyah I Education
7	January 6-8, 2006	Dormitory of Provincial Government of North Sumatera at Brastagi	Discussion Meeting for the Legal Entity of Al Washliyah Organizer
8	March 25-26	Hajj Dormitory in Medan	Seminar on Socialization of Law Number 14 Year 2005 concerning Teachers and Lecturers
9	July 5-7, 2006	Batam	National Conference on Al Washliyah II Education
10	July 24-27, 2006	Semarang	National Education Seminar by Indonesian Teachers Association (PGRI)
11	December 25, 2006	Auditorium of UMN Al Washliyah	Socialization of Competency Based Curriculum
12	September 2007	Al Washliyah of North Sumatera	Seminar on Curriculum for Islamic Elementary School level
13	January 2008	Al Washliyah of North Sumatera	Academic Workshop on Curriculum for Islamic Junior High School level
14	February 7-8, 2009	Al Washliyah of North Sumatera	Student achievement competition for Elementary Schools/ Islamic Elementary Schools level of Al Washliyah all over North Sumatera (Science and mathematics Olympiad, speech and rote recitation of the Qur'an)
15	July 2009	Lembang – West Java	National Conference on Al Washliyah III Education
16	November 2009	Auditorium of UMN Al Washliyah Medan	Al Washliyah School/Islamic School Library Officer Training

### Communication

In terms of communication, there were two things done by Education Council of Al Washliyah of North Sumatera, which were direct communication by letter or by other telecommunication (telephone, mobile phone). Both of these media had a role to transfer information related to the development of school/islamic school or other information related to education. As expressed by the Chairman of Education Council of Al Washliyah of North Sumatera in the interview as follows: Based on the regulations in Al Washliyah's Education System, every school was required to submit a written report to Education Council of Al Washliyah but the school/islamic school was not entirely following the letter we had sent, even though we had done it several times. It was true that our school/islamic school adherence was very low. One way for better communication was to directly visit Al Washliyah's school units and to make comparisons, we conducted visits to outside the institution of Al Washliyah, with the hope that there were positive things that might be applicable to Al Washliyah's educational institution: First finding, planning was a set of decisions and fundamental actions made by management and implemented by the entire organization. Planning could not be planned by the leadership and decided only by some people. In accordance with the results of observations and interviews, the existing planning in Education Council of Al Washliyah of North Sumatera was compiled and set in the Regional Conference or Regional Working Meeting of Al Washliyah of North Sumatera, then the Education Council of Al Washliyah of North Sumatera implemented the decision. In this planning process, Education Council of Al Washliyah of North Sumatera already had a clear working plan for its term of office. Moreover, there were guidelines contained in Al Washliyah Education System. From the research results, it was found that there was a gap between planning with implementation and goals to be achieved. Al Washliyah Educational Assembly still found activities that were not in accordance with the educational goals of Al Washliyah especially in the improvement of education quality.

## 5. Conclusions and recommendations

### 5.1. Conclusions

1. The Kaizen and Kanban implementation in management of education to quality improvement planning began with the preparation of work programs made through Regional Conference and Regional Working Meeting of AI Washliyah of North Sumatra as an decision-making organization that was the implementation of education and training activities, the competency-based curriculum workshop, the preparation of AI Washliyah education curriculum and the improvement of AI Washliyah Education System.
2. Organizing, Educational Council of AI Washliyah of North Sumatra in its capacity as an educational provider in AI Washliyah area has divided the tasks in accordance with its duties and functions properly. It was also followed by the competence of the human resources that was supportive. But the factor of inactivity of the board became an obstacle in the effort to improve the quality of education in Education Council of AI Washliyah of North Sumatra. In an effort to improve the quality of education, the Education Council of AI Washliyah of North Sumatra divided four sectors, namely; the one who is responsible for Curriculum sector of AI Washliyah/Islamic Boarding School is the vice chairman I/vice secretary I, the one who is responsible for Curriculum of the Joint Decree (SKB) sector is vice chairman II/vice secretary II, the one who is responsible for National Education sector is vice chairman III/vice secretary III, the one who is responsible for Higher Education sector is vice chairman IV/vice secretary IV.
3. Activities Supervision that supports the improvement of quality of education has not been implemented optimally yet. The Education Council of AI Washliyah of North Sumatra did not periodically monitor the supervision of activities related to improving the quality of education.
4. Evaluation has not been done maximally, because the evaluation process was only done in two occasions that were the organizing committee meetings after the end of the activities and the regional working meeting of AI Washliyah or AI Washliyah Education Council working meeting aimed to evaluate all the programs that have been implemented.

### 5.2. Recommendations

1. Based on the conclusions of the research that has been done by the researcher, it is advisable to AI Washliyah Education Council to improve its performance in the education quality achievement, especially in terms of intensity and quantity of program implementation related to improve the quality of education.
2. The Education Council of AI Washliyah of North Sumatra must be firm, consistent and consequent in terms of the application of organizational rules, although it will have implications for the existence of the organization.
3. The Education Council of AI Washliyah of North Sumatra shall dare to make innovative breakthroughs, especially in implementing a competitive modern education system in order to compete with other public or private schools/Islamic schools that are currently quite a lot.
4. The Education Council of AI Washliyah of North Sumatra in order to serve AI Washliyah schools/Islamic schools is expected to be the information center and policy center at North Sumatra level. The access (relationship) to government and foreign aid agencies and other stakeholders must be established to facilitate participation in the quality improvement activities and to facilitate the distribution of financial aid to AI Washliyah schools/Islamic schools.

## References

- Achmad, N; & Muda, I. (2017). Economic Activities of Karo Older Adults in Lingga Village, Tanah Karo Regency, North Sumatera, Indonesia. *International Journal of Economic Research*. 14(16). 365-379.
- Admodiwiro, S. (2000). *Education Management Indonesia*. Jakarta: Ardadijaya.
- Affuddin and Beni A.S. (2009) *Qualitative Research Methodology*. Bandung: Loyal Library.
- Aghion, P., & Howitt, P. (1992). A Model of Growth through Creative Destruction. *Econometrica*, 60(2), 323-351.
- Agustina. T. A. S., Lubis & Muda., I., (2018). Various Aspects of The Implementation of SIMDA Which Influence The Quality of Financial Statement with The Role of PPK-SKPD as Moderating Variable (A Case Study at The SKPD of Deli Serdang Regency). *Advances in Economics, Business and Management Research (AEBMR)*. 46. 176-183.
- AI Washliyah's. (2010). *AI Washliyah's Articles of Association and By-Laws*. Medan. AI Washliyah's Press.
- Arcaro J.S. (2005). *Quality Based Education: Principles of Formulation and Procedures Application*. Yogyakarta: Student Literature.
- Azizy, A. H. (2006). *AI Jam'iyatul Washliyah in the Indonesian Political Scenes*. Banda Aceh: Pen Publishing.

- Azlina, N. A. Hasan, Desmiyawati & Muda, I. (2017). The Effectiveness of Village Fund Management (Case Study at Villages in Coastal Areas in Riau). *International Journal of Economic Research*. 14(12). 325-336.
- Badaruddin; R., E; Ermansyah & Muda, I. (2017). Village Governance With Implementation of Law Number 6 of 2014 On The Village and Village Administration. *International Journal of Economic Research*. 14(16). 350-363.
- Batubara, I. & Ja'far. (2010). *Introduction of Al-Jam'iyatul Washliyah*. Banda Aceh: Al-Washliyah University Press.
- Dalimunthe, D.M.J., and Muda, I. (2017). The Empirical Effect of Education and Training to the Performance of Employees. *International Journal of Applied Business and Economic Research*. 15(24). 5423-5437.
- Dalimunthe, D.M.J., Fadli, and Muda, I. (2016). The application of performance measurement system model using Malcolm Baldrige Model (MBM) to support Civil State Apparatus Law (ASN) number 5 of 2014 in Indonesia. *International Journal of Applied Business and Economic Research*. 14(11). 7397-7407.
- Eriadi, Muda, I, and S.Abdullah, (2018). Determinant Analysis of the Quality of Local Government Financial Statements in North Sumatra with the Effectiveness of Management of Regional Property as a Mediator, *International Journal of Civil Engineering and Technology*, 9(5). 1334-1346.
- Erlina and Muda, I, (2018). Determinants of The Implementation Of Risk-Based Internal Auditing In Regencies/Cities In North Sumatera Province, *International Journal of Civil Engineering and Technology*, 9(5), 1360 - 1372.
- Erlina and Muda, I, (2018). The Effect of Self Efficacy and Professional Development on the Work Quality of Internal Auditor, *International Journal of Civil Engineering and Technology*, 9(5), 2018, 1292–1304.
- Erlina, A.Saputra & Muda, I. (2017). Antecedents of Budget Quality Empirical Evidence from Provincial Government in Indonesia. *International Journal of Economic Research*. 14(12). 301-312.
- Erlina. A.Saputra & Muda, I. (2017). The Analysis of the Influencing Factors of Budget Absorption. *International Journal of Economic Research*. 14(12). 287-300.
- Erwin, K., Abubakar, E., Muda, I. (2018). The relationship of lending, funding, capital, human resource, asset liability management to non-financial sustainability of rural banks (BPRs) in Indonesia. *Journal of Applied Economic Sciences*, Volume XIII, Spring 2(56). 520 – 542.
- Fattah, N. (1999). *The Cornerstone of Management Education*. Bandung: Teens Rosdakarya.
- Ferine, K.F.; Ermiaty, C. & Muda, I. (2017). The Impact Of Entrepreneurship And Competence On Small Medium Enterprises Tangan Di Atas (TDA) Medan Entrepreneurs' Work Performance. *International Journal of Economic Research*. 14(16). 380-393.
- Gusnardi, R., R.M., and Muda, I. (2016). Competency mapping and analysis of students competency based on economics subject national examination and its alternative solutions in state high schools at Pekanbaru. *International Journal of Economic Research*. 3(5). 2133-2148.
- Hadith A and Nurhayati (2010) *Education Quality Management*. Bandung: Alfabeta.
- Handoko, B., Sunaryo & Muda, I. (2017). Difference Analysis of Consumer Perception of Motorcycle Product Quality. *International Journal of Economic Research*. 14(12). 363-379.
- Hasan (2004) *Professional Teacher*. Bandung: UPI.
- Hasan, A, Gusnardi & Muda, I. (2017). Analysis of Taxpayers and Understanding Awareness Increase in Compliance with Taxpayers Individual Taxpayers. *International Journal of Economic Research*. 14(12). 75-90.
- Hasanuddin, C. (1988). *Al Jam'iyatul Washliyah Fire in Chaff*. Bandung: Library.
- Hutagalung, B.; Dalimunthe, D.M.J, R., Pambudi, A.Q. Hutagalung & Muda, I. (2017). The Effect of Entrepreneurship Education and Family Environment Towards Students' Entrepreneurial Motivation. *International Journal of Economic Research*. 14(20). 331-348.
- Imai, M. (1986). *Kaizen: The key to Japan's competitive success*. New York: McGraw-Hill.
- Imai, M. (1997). *Gemba kaizen*. New York: McGraw-Hill.
- Imam G and Umiarso (2010) *School Quality Management in the Era of Autonomy of Education*. Jogyakarta: IRCiSoD.
- Islam, N. (1999). International comparison of total factor productivity: a review. *Review of Income and Wealth*, 45(4), 493-518.
- Khaldun, K. I. & Muda, I. (2014). The Influence of Profitability And Liquidity Ratios on The Growth of Profit of Manufacturing Companiesa Study of Food And Beverages Sector Companies Listed on Indonesia Stock Exchange (Period 2010-2012). *International Journal of Economics, Commerce and Management*. 2(12). 1-17.
- Kinlaw, Dennis C. (1992). *Continuous improvement and measurement for total quality: A team-based approach*. San Diego, CA: Pfeiffer & Company and Homewood, IL: Business One Irwin.
- Lubis, A., Rustam and Muda, I. (2016). Factors Affecting The Cost of Agency of Village Owned Enterprise (BUMDES) in Indonesia. *International Journal of Economic Research*. 14(16). 334-348.
- Lubis, A., Rustam and Muda, I. (2018). Analysis of Ownership and Stock Composition of Vocational Business Enterprises (BUMDES) and Its Impact on "Omset" of Business Owned Enterprises. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 274-277.
- Lubis, A., Torong, Z.B., and Muda, I. (2016). The urgency of implementing balanced scorecard system on local government in North Sumatra – Indonesia. *International Journal of Applied Business and Economic Research*. 14(11). 7575-7590.
- Lubis, A.F., Lubis, T.A., and Muda, I. (2016). The role of Enterprise Resource Plan (ERP) configuration to the timeliness of the financial statement presentation. *International Journal of Applied Business and Economic Research*. 14(11). 7591-7608.
- Lutfi, M., Nazwar, C., and Muda, I (2016). Effects of investment opportunity set, company size and real activity manipulation of issuers in Indonesia Stock Exchange on stock price in Indonesia. *International Journal of Economic Research*. 13(5). 2149-2161.

- Mahdaleta, Ela; Muda, I. and Gusnardi, M. (2016). Effects of Capital Structure and Profitability on Corporate Value with Company Size as the Moderating Variable of Manufacturing Companies Listed on Indonesia Stock Exchange. *Academic Journal of Economic Studies*. 2(3). 30–43.
- Maksum, A., Hamid, R., & Muda, I. (2014). The Impact of Treasurer's Experience And Knowledge on The Effectiveness of The Administration and Preparation of The Accountability Reporting System in North Sumatera. *Asian Journal of Finance & Accounting*, 6(2), 301-318. <http://dx.doi.org/10.5296/ajfa.v6i2.6341>.
- Marhayanie, M., Ismail and Muda, I, (2017). Impact of the Online Car Rental Service Order System on Sales Turnover with Financial Literacy Customer as Intervening Variables. *International Journal of Economic Perspectives*. 14(16). 317-332.
- Marhayanie, M. Ismail and Muda, I, (2018). Impact of Smartphone Features on "Omset" Services Online Car Rental. *Advances in Economics, Business and Management Research (AEBMR)*. 46. 278-281.
- Moleong, LJ (2000) Qualitative Research Methodology. Bandung: Teens Rosdakarya.
- Muda, I and A. A. F. Hutapea. (2018). Influence of capital expenditure and income original region to the income per capita in Indonesia. *IOP Conference Series: Earth and Environmental Science*. 2018. 126 doi:10.1088/1755-1315/126/1/012065.
- Muda, I and Dharsuky, A. (2015). Impact Of Region Financial Information System (SIKD) Quality, Role Ambiguity And Training on Precision of Financial Statement of Local Government Presentation In North Sumatra. *International Journal of Applied Business and Economic Research*, 13(6). 4283-4304.
- Muda, I and Dharsuky, A. (2016). Impact of Capital Investments and Cash Dividend Policy on Regional Development Bank (BPD) PT. Bank Sumut to the District Own Source Revenue and Economic Growth. *International Journal of Applied Business and Economic Research*, 14(11). 7863-7880.
- Muda, I, and Erlina, (2018). Performance Appraisal of Government Internal Supervisory Apparatus (APIP) in Implementation of Compliance Audit at Inspectorate of Medan City, Indonesia, *International Journal of Civil Engineering and Technology*, 9(5), 2018, 1347–1359.
- Muda, I, D.Y.Wardani, Erlina, A.Maksum, A. F.Lubis & R. Bukit. (2017). The Influence of Human Resources Competency & The Use of Information Technology on The Quality of Local Government Financial Report with Regional Accounting System as an Intervening. *Journal of Theoretical & Applied Information Technology*. 95(19), 1432-1451.
- Muda, I, Dharsuky, A., Siregar, H.S., & Sadalia, I. (2017). combined loading and Cross-dimensional loadings timeliness of presentation of financial statements of local government. *IOP Conference Series: Materials Science and Engineering*. 180. doi: 10.1088/1757-899X/180/1/012099.
- Muda, I, Erlina, I.Yahya and A.A.Nasution, (2018). Performance Audit and Balanced Scorecard Perspective, *International Journal of Civil Engineering and Technology*, 9(5). 1321–1333.
- Muda, I, F Roosmawati, H S Siregar, Ramli, H Manurung & T Banuas. (2018). Performance Measurement Analysis of Palm Cooperative Cooperation with Using Balanced Scorecard. *IOP Conference Series: Materials Science and Engineering* 2017. 288. 012081 doi:10.1088/1757-899X/288/1/012081.
- Muda, I, M. Ismail & Marhayanie. (2017). Impact Allocation Capital Expenditure on the Improvement of the Local Government Assets in North Sumatra and Effect on Local Revenue Sustainability. *International Journal of Economic Perspectives*. 11(2). 151-164.
- Muda, I, M.Sihombing, E.Jumilawati and A. Dharsuky. (2016). Critical Success Factors Downstream Palm Oil Based Small And Medium Enterprises (SME) In Indonesia. *International Journal of Economic Research*. 13(8). 3531-3538.
- Muda, I, M.Sihombing, E.Jumilawati and A.Dharsuky. (2017). Factors Affecting The Success of Local Innovation Systems With Government Programs As Moderators. *International Journal of Economic Research*. 14(16). 272-289.
- Muda, I, Rahmanta, Marhayanie and A S Putra. (2018). Institutional Fishermen Economic Development Models and Banking Support in the Development of the Innovation System of Fisheries and Marine Area in North Sumatera. *IOP Conference Series : Materials Science and Engineering*. 2017.288. doi:10.1088/1757-899X/288/1/012082.
- Muda, I, Rahmanta, S. Adi and Marhayanie. (2017). The Role of Working Capital, Productivity, Applied Technology and Selling Market Prices on Fisherman's Revenues. *International Journal of Economic Research*. 14(16). 291-302.
- Muda, I,, Erlina, Rina Bukit & Rahmanta. (2015). The Effect of Fiscal Potential, Fiscal Needs and Internal Control on The Provincial Intergovernmental Transfer Allocation In The Districts/Cities in North Sumatera – Indonesia. *International Journal of Management Sciences and Business Research*. 3(10). 22-35.
- Muda, I., H S. Siregar, S A Sembiring, Ramli, H Manurung and Z Zein. (2018). Economic Value of Palm Plantation in North Sumatera and Contribution to Product Domestic Regional Bruto. *IOP Conference Series: Materials Science and Engineering* 2017. 288. 012080 doi: 10.1088/1757-899X/288/1/012080.
- Muda, I. (2010). Contribution of Teluk Nibung Port Tanjung Balai Asahan to the Local Revenue of Tanjung Balai City. *Journal of Economics and Business*. 9(1). 17-28.
- Muda, I. (2014). Analysis on the Timeliness of the Accountability Report by the Treasurer Spending in Task Force Units in Indonesia. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 4(4). 176-190.
- Muda, I. and A. Rafiki. (2014). Human Resources Development and Performance of Government Provincial Employees: A Study in North Sumatera, Indonesia. *Journal of Economics and Behavioral Studies*. 6(2).152-162.
- Muda, I., & R.Naibaho (2018). Variables influencing allocation of capital expenditure in Indonesia. *IOP Conference Series: Earth and Environmental Science*. 2018. 126. doi:10.1088/1755-1315/126/1/012066.
- Muda, I., & A. N. Hasibuan. (2018). Public Discovery of the Concept of Time Value of Money with Economic Value of Time. *Emerald Reach Proceedings Series*. Vol. 1 pp. 255–261. DOI 10.1108/978-1-78756-793-1-00050.

- Muda, I., & Nurlina. (2018). Influence of Manufacture of Textiles, Clothing and Leather and Manufacture of Paper, Printing and Publishing to The Economic Growth. *Emerald Reach Proceedings Series*. Vol. 1 pp. 105–111. DOI 10.1108/978-1-78756-793-1-00048.
- Muda, I., & Rasdianto, M. S. L. (2014). Implementation of the Cash Revenue System: A Case Study in the Local Government Task Forces' Units of North Sumatera Province, Indonesia. *Information Management & Business Review*, 6(2). 96-108.
- Muda, I., (2017). Perception of capital, profit and dividends affect the stock purchase intention in Indonesia public company. *Junior Scientific Researcher*, 3(1). 9-18.
- Muda, I., (2017). The Effect of Allocation of Dividend of the Regional Government-Owned Enterprises and the Empowerment Efforts on the Revenue of Regional Government: The Case of Indonesia. *European Research Studies Journal*. XX(3A). 223-246.
- Muda, I., (2017). The Effect of Supervisory Board Cross-Membership and Supervisory Board Members' Expertise to The Disclosure of Supervisory Board's Report: Empirical Evidence from Indonesia. *European Research Studies Journal*. XX(3A). 702-716.
- Muda, I., and A. H. Harahap, Erlina, S.Ginting, A. Maksun & E.Abubakar (2018). Factors of quality of financial report of local government in Indonesia. *IOP Conference Series: Earth and Environmental Science*. 2018. 126 doi:10.1088/1755-1315/126/1/012067.
- Muda, I., and Nurlina. (2018). Influence of Manufacture of Non-metals, Except Petroleum and Coal, and Manufacture of Basic Metals on Economic Growth. *Emerald Reach Proceedings Series*. Vol. 1 pp. 185–192. DOI 10.1108/978-1-78756-793-1-00049.
- Muda, I., and Windari. (2018) Dimension of an Islamic Model Value on the Existence of Syariah Walmart. *Emerald Reach Proceedings Series*. Vol. 1 pp. 321–326. Emerald Publishing Limited. ISSN. 2516-2853. DOI 10.1108/978-1-78756-793-1-00051.
- Muda, I., Panjaitan, S.R, Erlina, S. Ginting, A. Maksun and E. Abubakar. (2018). Model application of Murabahah financing acknowledgement statement of Sharia accounting standard No 59 Year 2002. *IOP Conference Series: Earth and Environmental Science*. 2018. 126 doi:10.1088/1755-1315/126/1/012071.
- Muda, I., Rafiki, A., & Harahap, M. R. (2014). Factors Influencing Employees' Performance: A Study on the Islamic Banks in Indonesia. *International Journal of Business and Social Science*, 5(2). 73-80.
- Muda, I.. (2017). Role of Dividend of Power to Buy Shares in Companies in Indonesia Stock Exchange. *Academic Journal of Economic Studies*. 3(2), 41–47.
- Muda, I..(2017). User Impact of Literacy on Treatment Outcomes Quality Regional Financial Information System. *Management Dynamics in the Knowledge Economy*. 5(2). 307-326; DOI 10.25019/MDKE/5.2.08.
- Muda, I; M. Weldi; Siregar, H.S, & Indra, N. (2018). The Analysis of Effects of Good Corporate Governance on Earnings Management in Indonesia with Panel Data Approach. *Iranian Economic Review*. 21(4). 657-669.
- Muda, I., R. B., Nasution., Erlina., H. S. Siregar., & S. Katircioglu (2018). The Effect of the Existence of Large and Medium Industries on The Absorption of Labor in Sumatera Utara. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46.253-257.
- Muda, I., Rahmanta., Marhayanie., & A.S. Putra., (2018). Institutional Fishermen Economic Development Models and Banking and Financing Institution Support in the Development of the Innovation System. *Advances in Economics, Business and Management Research (AEBMR)*, 46. 263-268.
- Muda; I, S. H. Sidauruk, H. S. Siregar, Nurzaimah. (2018). The Effect of Corporate Social Responsibility on Company's Value with Common Effects Model (CEM), Fixed Effects Model (FEM) and Random Effects Model (REM) Approaches (Empirical Evidence in Indonesia Stock Exchange). *QualityAccess to Success*. 19(165). 94-102.
- Muhadjir (1992). *Human Resources Development Planning and Policy*. Yogyakarta: Rake Sarasin.
- Mulyasa. E (2007). *Becomes a Principal Professional*. Bandung: Teens Rosdakarya.
- Munawar R (2009). *Organizational Management in the Qur'an*. Available on at: wanvisioner.blogspot.com. Accesed on 12 April 2018.
- Nasir, A. Yesi Mutia Basri, Kamaliah & Muda, I. (2017). Effectiveness of Potential Tax Region as the Real Local Revenue Sources in Riau Coastal Area. *International Journal of Economic Research*. 14(12). 313-324.
- Nasution, M.N (2005). *Integrated Quality Management*. Bogor: Ghalia Indonesia.
- Nasution, R.B., Muda., I., Erlina., Hasan Sakti Siregar, & Setareh Katircioglu., (2018). Variation of Industrial Type Contributions on Working Performance. *Advances in Economics, Business and Management Research (AEBMR), 1st Economics and Business International Conference 2017 (EBIC 2017)*. 46. 258-262.
- Nata, A. (2003). *Education Management*. Jakarta: Kencana.
- Nurlina & Muda, I. (2017). The Analysis of The Effects of Capital Expenditure and Human Development Index on Economic Growth and Poverty in East Aceh Regency. *International Journal of Economic Research*. 14(16). 395-409.
- Nurzaimah, Rasdianto & Muda, I. (2016). The skills and understanding of rural enterprise management of the preparation of financial statements using Financial Accounting Standards (IFRS) financial statement on the Entities without Public Accountability (ETAP) framework on the implementation of village administration law. *International Journal of Applied Business and Economic Research*. 14(11). 7417-7429.
- Pohan., N., Badaruddin., R.F Dalimunthe., A. Purwoko., & Muda, I., (2018). The Effects of Human Resource Development and Institutional Arrangements on Performance, Service Quality and Area Development in Indonesia. *Quality Access to Success*. 19(163). 94-102.
- Rasdianto, Nurzaimah & Muda, I. (2014). Analysis on the Timeliness of the Accountability Report by the Treasurer Spending in Task Force Units in Indonesia. *International Journal of Academic Research in Accounting, Finance and Management Sciences*. 4(4). 176–190. <http://dx.doi.org/10.6007/IJARAFMS/v4-i4/1304>.
- Republic of Indonesia (1999). *Management and Organizational Administration*. Jakarta: State Administration Institution.

- Sadalia, .Isfenti. Nur Ahmadi Bi Rahamani & Muda, I. (2017). The Significance of Internet Based Financial Information Disclosure on Corporates' Shares in Indonesia. *International Journal of Economic Research*. 14(12). 337-346.
- Sadalia, Isfenti, M. H. Kautsar, N. Irawati and I. Muda. (2018). Analysis of the efficiency performance of Sharia and conventional banks using stochastic frontier analysis. *Banks and Bank Systems*, 13(2), 27-38. doi: 10.21511/bbs.13(2).2018.03
- Salih, AR (2004) *Madrasah Nations Children and Education*, Vision, Mission and Action. Jakarta: Raja Grafindo Persada.
- Sallis, E. (2010). *Integrated Quality Management Education*. Yogyakarta: IRCiSoD.
- Sari, Maya; A. F. Lubis; A. Maksum; P. Lumbanraja & I. Muda. (2018). The Influence of Organization's Culture and Internal Control to Corporate Governance and Its Impact on BUMN (State-Owned Enterprises) Corporate Performance In Indonesia, *Journal of Applied Economic Sciences*, Volume XIII, Issue 4(58). Summer 2018. 562 – 575.
- Sihombing, M., Muda, I., Jumilawati, E., Dharsuky, A. (2015). The Implementation of Oil Palm Based Regional Innovation System (SIDA) In Supporting The Masterplan For The Acceleration And Expansion Of Indonesia's Economic Development (MP3EI) of The Economic Corridor Of Sumatera-Indonesia. *European Journal of Business and Innovation Research*. 3(5), 13-24.
- Sihombing., M., Muda., I., Jumilawati, E. & Dharsuky, A. (2018). Effectiveness of Market Results Diversified Palm Products and Constraints of Capital, Financing and Marketing. *Advances in Economics, Business and Management Research (AEBMR)*. 46. 269-273.
- Sirojuzilam, Hakim, S., and Muda, I. (2016). Identification of factors of failure of Barisan Mountains Agropolitan area development in North Sumatera – Indonesia. *International Journal of Economic Research*. 13(5). 2163-2175.
- Sirojuzilam, Hakim, S., and Muda, I. (2017). Effect of Private Collaborative as a Moderation of Success of Agropolitan Program. *International Journal of Economic Research*. 14(16). 304-315.
- Sirojuzilam., S.Hakim., and Muda, I, (2018). Role of Planning And Budget to The Development of Agropolitan Area. *Advances in Economics, Business and Management Research (AEBMR)*, 46. 138-142.
- Situmorang, S.H, E.S Rini & Muda, I. (2017). Customer Experience, Net Emotional Value and Net Promoter Score on Muslim Middle Class Women in Medan. *International Journal of Economic Research*. 14(20). 269-283.
- Sukandar (2006). *The Law of the Republic of Indonesia Number 14 Year 2005 on Teachers and Lecturers*. Jakarta: Candra Library.
- Sukmadinata, N.S. (2006). *Quality Control of Secondary Education*. Bandung: PT. Refika Aditama.
- Suriadi, A., Rudjiman, Kasyful M., Nurman, A. and Muda, I. (2015). The Applicative Model of The Village\_Owned Enterprises (BUMDES) Development In North Sumatera. *Global Journal of Arts, Humanities and Social Sciences* 3(12), 48-62.
- Syafaruddin (2003). *Total Quality Management in Education (Concepts, Strategies, and Applications)*. Jakarta: PT. Garasindo.
- Syafaruddin (2005). *Management of Islamic Education Institutions*. Jakarta: PT. Ciputat Press.
- Syahyunan, Muda I, Siregar, H.S, Sadalia, I. & Chandra G. (2017). The Effect of Learner Index and Income Diversification on The General Bank Stability In Indonesia. *Banks and Bank Systems*. 12(4). 171-184.
- Tarmizi, H.B.,Daulay, M and Muda, I. (2016). The influence of population growth, economic growth and construction cost index on the local revenue of tax on acquisition of land and building after the implementation of law no. 28 of 2009. *International Journal of Economic Research*. 13(5). 2285-2295.
- Tarmizi, H.B., Daulay, M., and Muda, I. (2017). Impact of the Economic Growth and Acquisition of Land to The Construction Cost Index in North Sumatera. *IOP Conference Series: Materials Science and Engineering*. 180. doi: 10.1088/1757-899X/180/1/012004.
- Thoha, M. (1995). *Leadership in Management*. Jakarta: Raja Grafindo Persada.
- Tilaar (1997). *National Education Management*. Future Education Review. Bandung: Teens Rosdakarya.
- Tripriyono, A. Purwoko., Erlina and Muda, I, (2018). The Effect of the Political Environment and the Economic Environment on The Welfare of Community. *Advances in Economics, Business and Management Research (AEBMR)*, 1st Economics and Business International Conference 2017 (EBIC 2017). 46. 49-53.
- Usman, H. (2001) New Role Administration [1] Education of a centralized system towards a decentralized system. *Journal of Educational Science* 8(1). 20-31.
- Yahya, I, Torong, Z.B., and Muda, I. (2017). Influence Behavior in Legislature Budget Development of Regions in the Province of Aceh and North Sumatra. *International Journal of Economic Research*. 14(8). 147-159.