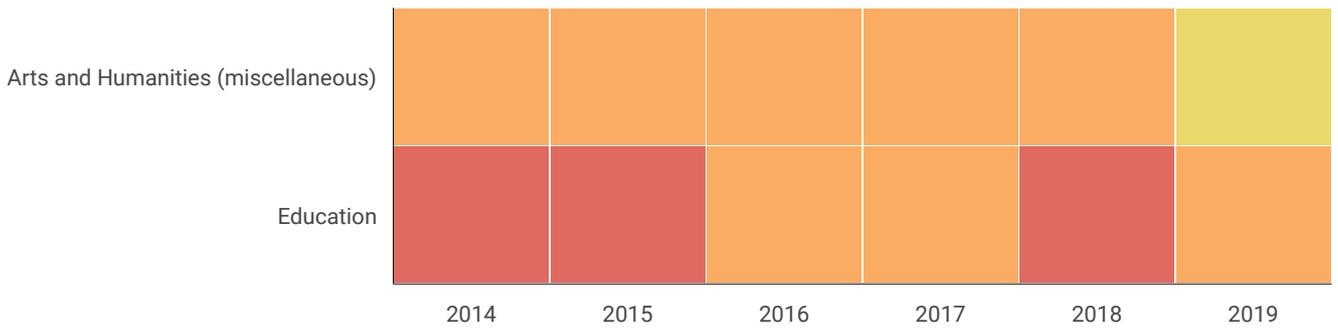




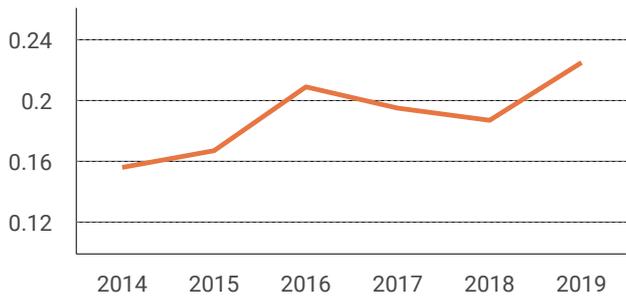
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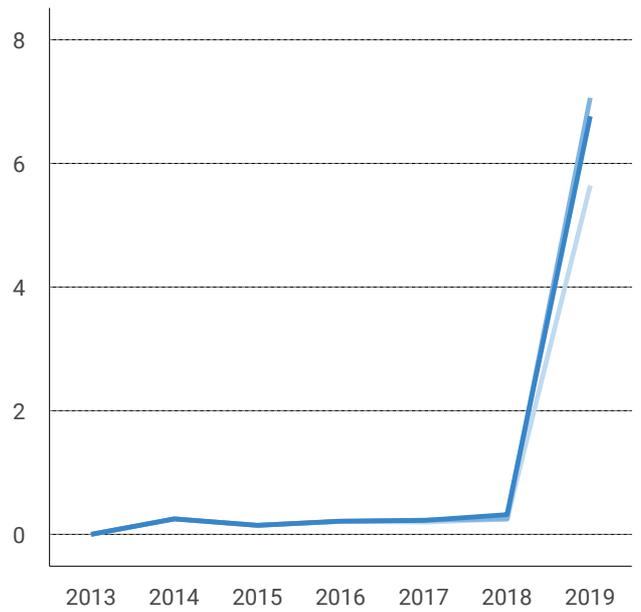
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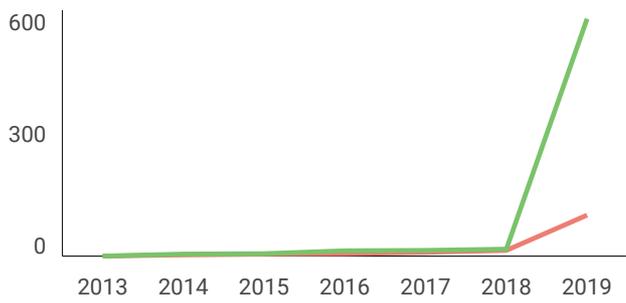
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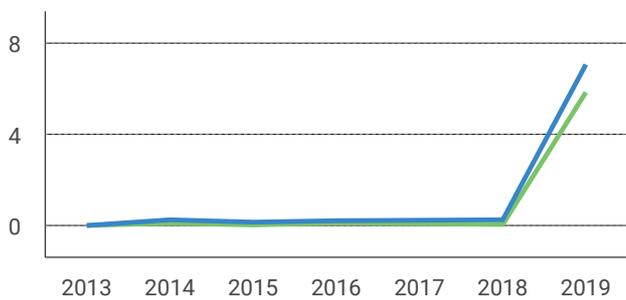
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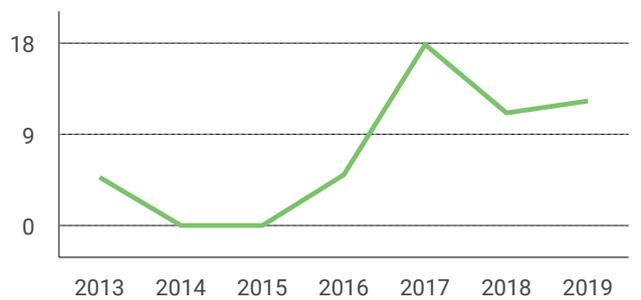
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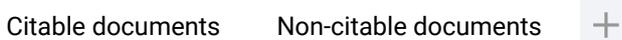
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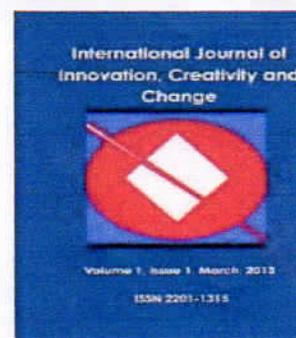
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Dear authors,

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It's my pleasure to inform you that, after the peer review, your paper "*Entrepreneurship Competence of School Principals to Support the Development of Income Generating Production Units*" has been ACCEPTED to publish in our journal namely *International Journal of Innovation, Creativity and Change*, ISSN: 2201-1315. It will be published in the *Regular Issue of May 2020*. You will need to pay the publication fee within 3 working days. I believe that our collaboration will help to accelerate the global knowledge creation and sharing one step further. Please do not hesitate to contact me if you have any further questions.

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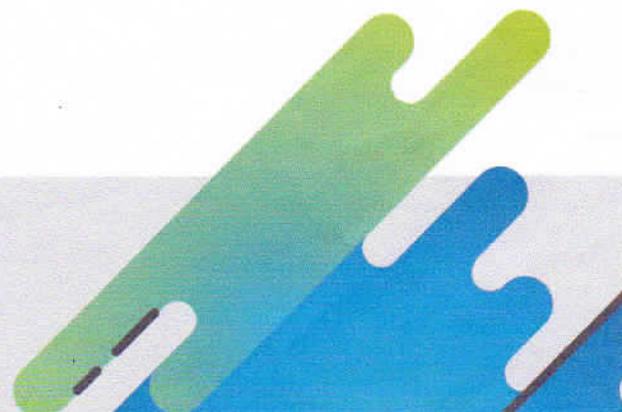
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The Moderating Effects of Gender between Patient Intimacy, Trust, and Loyalty

Ririn Tri Ratnasari^a, Sri Gunawan^b, Jasmi bin Abu Talib^{c*}, Sri Herianingrum^d, Tika Widiastuti^e, Dina Fitri^{sia}

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This research examines the moderating effects of gender on the relationship between a patient's intimacy and trust. This study used patients as sample who frequently visit the health care clinics (medical specialist). A sample of 357 respondents were selected using convenience sampling. To examine the first hypothesis, a two-way Anova was used. To examine the second hypothesis, a simple regression was used. The results reveal that the influence of patient intimacy on trust between the male patients and female patients is different. The influence of patient intimacy on the trust in female patients is higher than that in male patients of the medical specialists. An important implication of our study is that the medical specialists need to increase their quality of communications and social interactions to their patients. Pages 1 to 16

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The Continuous Professional Development for Early Childhood Teachers through Lesson Study in Implementing Play Based Curriculum (Case Study in Jakarta, Indonesia)

Hapidin^{a*}, Yuli Pujianti^b, Sofia Hartati^c, Yuliani Nurani^d, Nurbiana Dhieni^e, ^{a,b,c,d,e}Early Childhood Teacher Education, Faculty of Education, Universitas Negeri Jakarta, Jln.

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The continuing professional development of the teacher profession for early childhood teachers has focussed on developing the mastery of the concepts and application of STEAM, a content-based learning in play-based curriculum. Play-based curriculum is part of international issues in the development of the profession of early childhood teachers that occur in various countries. Of all the efforts to develop the early childhood teacher profession, Indonesia has become one of the interesting cases in implementing STEAM content-based learning in the play-based curriculum in early childhood education institutions. This effort was made to help teachers develop and develop STEAM (Science, Technology, Engineering, Art, and Math) content-based learning plans in the play-based curriculum. The study was conducted using action research methods through lesson study. Data collection

is done by using observation, interviews and document analysis. The study participants consisted of 7 Kindergarten teachers in Tahfidz Kindergarten, East Jakarta, DKI Jakarta Indonesia. The results of the study found that Lesson Study became one of the alternative choices to assist teachers in making improvements to professional performance on an ongoing basis. Lesson Study becomes a locus for changes in teacher knowledge and pedagogical skills. Lesson Study has helped teachers to gain changes in pedagogical knowledge and skills, especially in implementing a play-based curriculum. Lesson through the preparation of play activities based on SLAMETS content (Science, Literacy, Art, Math, Engineering, Technology and Social Study) as part of developing STEAM content in an integrated, meaningful and contextual manner. Lesson Study is also a vehicle for teachers to carry out transformative learning about various pedagogical knowledge and skills. Pages 17 to 25

[Pdf \(/images/vol12/iss10/121004_Nguyen_2020_E_R.pdf\)](#)

The Impact of Human Resource Management on the Financial Performance of Listed Firms in Vietnam

Thi Minh Phuong Nguyen^{a*}, Van Toi Dinh^b, Duc Tai Do^c, Thi Hoang Mai Tran^d, Thi Hanh Duyen Nguyen^e, ^{a,d,e}Vinh University, Vietnam, ^bNghe An Economic University, Vietnam, ^cUniversity of Labour and Social Affairs, Vietnam, Email: ^{a*}minhphuongn78@yahoo.com

This research is conducted to investigate the impact level of human resource management on financial performance of firms in Vietnam. Secondary data was collected from audited annual reports of large listed firms and primary data was gathered from sending questionnaires to big listed firms on the Ho Chi Minh Stock Exchange (HOSE). We ran a regression model for independent variables of human resource management and dependent variable of financial performance. Return on assets and profit before tax are proxied for financial performance. The results show that the sharing of information and authorisation in the governance system is an important determinant influencing the creativity of individuals and organisations. Therefore, large listed firms should proactively develop and implement policies on training and developing personnel skills; develop recruitment activities to ensure the most suitable input resources for firms; design a system to encourage personnel; and appropriate organisational structure to increase creative space for employees. Pages 26 to 37

[Pdf \(/images/vol12/iss10/121005_Romanova_2020_E_R.pdf\)](#)

Hinduism and the Religious Identity of Southeast Asian Youth

Marina I. Romanova^{a*}, Sergey B. Zinkovskii^b, Konstantin G. Sokolovskiy^c, ^aPacific National University, Khabarovsk, Russian Federation, ^bPeoples' Friendship University of Russia (RUDN University), Moscow, Russian Federation, ^cHumanitarian - technical academy, Kokshetau, Kazakhstan, Email: ^{a*}romanova.mari67@rambler.ru

Hinduism is a unique phenomenon that gave rise to many schools of thought and worldview systems. This is a religion of universal principles that gives its adherents free rein to search for the truth. The theological aspects of Hinduism are highly universal and allow anyone who believes and is ready to believe to find rationalising arguments. The article examines the flexibility of the Hindu canons, their plasticity with respect to

the individual, the ability to gain one's own knowledge, as well as the ability to avoid fanatical observance of the religion tenets. The main distinguishing feature of Hinduism is its ability to adapt to living conditions, which makes the religion very popular and accessible. Hinduism does not condemn its followers; it merely regulates moral principles and creates a highly religious community. The results of the survey showed the main religious problems of the immigrants living in the United States. The materials of the article can help to develop the solution to the main problems that religious individuals face when they are outside their country, as well as to identify the factors influencing the youth's self-identification. The study can also help to find out whether the transformation of religious identity should be resisted and considered as "scolding" the main tenets of Hinduism. The survey is an objective study of the psychological attitude and identity of Hindus as it involved different social groups. Pages 38 to 53

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Educational Imperatives of the Administrative Culture in Ukraine: An Empirical Approach

Liliia V. Honiukova^{a*}, Vitaliy I. Dokash^b, Volodymyr V. Perzhun^c, Nadiia O. Chyrkova^d, ^{a,d}National Academy for Public Administration under the President of Ukraine, Kyiv, Ukraine, ^{b,c}Yuri Fedkovych Chernivtsi National University, Chernivtsi, Ukraine, Email: ^ahoniukova.liliia@rambler.ru

The paper explores the role of education in the formation of administrative culture. The objective of the research is to identify the attitude of civil servants to education in the context of shaping the administrative culture. The findings of empirical research in the educational practice (new curricula and disciplines, forms of teaching) and in the administrative activity helps to identify and solve pressing problems in the formation and implementation of new features of the administrative culture of civil servants of various ranks, of acting politicians, and of administrative managers. In the studying of administrative culture, we applied both, the latest and classic methods of research, such as the expert survey, in-depth interview, online-survey of respondents, scientific-practical developments on problems of education, science, politics and public administration, according to M. Weber. The research confirms that the educational process is determined by the values inherent in it. It is illustrated by the findings of surveys of civil servants from the national and local levels. The educational development strategy should be guided by the values available in society. Empirical research is measuring a correlation of educational process development. The Ukrainian experience may be of use to countries (especially in the former USSR area) that are reforming civil service by implementing changes into educational policy. The changes should be guided by the value imperatives of the educational process. This is the novelty of the research. Pages 54 to 66

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A Model to Explore the Ability of Mediating Variables to Reduce Export Barriers

Syaifuddin Yana^{a*}, A. Rahman Lubis^{b*}, Hizir Sofyan^c, Faisal^d, ^aPh.D Student at Management Science, Universitas Syiah Kuala Banda Aceh and Lecturer Engineering Faculty Universitas Serambi Mekkah Banda Aceh- Indonesia, ^{b,d}Lecturer at Ph.D Program in Management Science,

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This study aims primarily at exploring the effect of the ability of mediating variables to reduce export barriers. This study attempts to bridge the barrier of commodity export companies. Two independent variables that influence mediating variables and simultaneously impact export performance are firm competence and customer relationship. The study also expected the output to become the extension of the concept of literature and also recommendations for export activities for commodity exporting firms in the global market environment. The results showed that all research paths had a positive and significant effect, except the firm competence path towards expert performance which had a negative effect that was not significant. Hypothesis testing for mediation effects is also accepted. Pages 67 to 87

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The Development of Models of Instructional Leadership in Teacher Training and Education at Muhammadiyah University Sumatera Utara

Elfrianto^{a*}, Bahdin Nur Tanjung^b, Faisal Rahman Dongoran^c, Lilik Hidayat Pulungan^d, ^{a,b,c,d}University Muhammadiyah Sumatera Utara, Medan, Indonesia, Email: ^{a*}elfrianto@umsu.ac.id, ^bBahdinnur@umsu.ac.id, ^cfaisalrahman@umsu.ac.id, ^dlilikhidayat@umsu.ac.id

The purpose of this research is to improve the quality of the culture in the Faculty of Teacher Training and Education at the Muhammadiyah Sumatera Utara University by developing collegial leadership models. The type of research used is development research (r and d) with ADDIE development models. The activities carried out in the first year only analysed the needs and preparation of instructional leadership model instruments in the Faculty of Teacher Training and Education at the Muhammadiyah Sumatera Utara University based on the quality of culture by taking into account the achievement of study program accreditation standards. The results show that in the planning activities carried out by the Head of the Study Program the components of the Study Program are: (1) compiling the program as discussed with the lecturer team, (2) updating the program and implementing the approved program, (3) the Head of the Study Program seeks solutions to any inhibiting factors found in the implementation of the program (4) and then take action to implement the agreed upon solution and oversee the preparation of the program. The expected target is to prepare a study program performance based on the implementation of accreditation standards in developing the quality of the Faculty of Teacher Training and Education at the University of Muhammadiyah Sumatera Utara. Thus, the results of long-term research in the form of accreditation-based program is designed as outlined in the Strategic Plan, Renop, RIP Lemlit and LPM. Pages 88 to 103

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Information Systems Success Model: A Review of Literature

Mahmoud Khaled Al-Kofahi^{a*}, Haslinda Hassan^b, Rosli Mohamad^c, ^{a,b,c}Tunku Puteri Intan Safinaz School of Accountancy (TISSA), Universiti Utara Malaysia (UUM),

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The most significant topic for present researchers and scholars is Information Systems (IS) success. DeLone and McLean developed an IS success model and introduced it to provide a complete and extended definition of IS success. To-date, thousands of scholarly articles have cited the IS success model. However, despite this evident impact, only a few researchers have reviewed these studies. Hence, the purpose of this study is to perform a comprehensive literature review of past research papers that have utilised the IS success model as a theoretical foundation. Using the Scopus database, the review of literature is based on 114 scholarly articles and conference papers from the years 2012 to 2018. The analysis covers demographics, methodology, significance and limitations of association of the variables. The results show that developing countries are the major sources of the primary data; while, e-government, enterprise resources planning, and e-learning systems are the most examined systems. The review shows that the methodologies most used are survey and cross-sectional approaches. The analysis also indicates a lack of longitudinal work and use of homogeneous samples, as among the limitations highlighted by prior researchers. The results of this study will add to the extant knowledge of the past studies which have incorporated the IS success model. Pages 104 to 128

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Protection of Intellectual Property Rights of the Tengger Adat People's Knowledge

Emilda Kuspraningrum^a, Thohir Luth^b, Yuliati^c, Rachmat Safa'at^d, ^aFaculty of Law Universitas Mulawarman, ^{b,c,d}Faculty of Law Universitas Brawijaya, Email:

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The concept of intellectual property rights has been initiated with western thoughts and accepted gradually in the eastern world, including in Indonesia. The aim of this paper is to explain about the affirmative action that the Indonesian government takes to accommodate the concept of intellectual property rights of the Tengger Adat people. Based on Article 18B paragraph (2) of the 1945 Indonesian Constitution and Article 27 paragraph (2) of the Universal Declaration of Human Rights it is implied that every person has a right to protection for his/her moral and material interests. Therefore, in making a policy intended to protect the knowledge of the Adat community, the Indonesian government should take into account four components, namely: (1) justice; (2) economics; (3) culture; and (4) social matters. Pages 129 to 138

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Face Negotiation in Conflict Resolution and Friendship Building amongst Indonesia's Javanese and NTT Youth in Solo

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This research examined facework in Face Negotiation Theory (FNT) and its relation to conflict resolution in intercultural interactions between youth groups in Indonesia. Indonesia is a multiethnic society with a history of communalism. This study used a critical discourse analysis of interviews and works of literature on facework and forgiveness and friendship building between majority and minority cultures of Javanese and East Nusa Tenggara (NTT) university students in Solo, a city which is known to be the spirit of Javanese culture. The results showed that being able to forgive, as well as having the ability of self disclosure helps youths in establishing a friendship. This served as a foundation of a peace-building approach through FNT in creating harmony, understanding cultural differences and eliminating prejudice, especially in parties with cultural conflict history. Pages 139 to 155

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An Analysis of Production Units Implementation in Vocational Schools in Aceh Besar, Indonesia

Nasir Usman^{a*}, Murniati AR^b, Ulfah Irani^c, Faizar Abdurrahman^d, Mukhlisuddin Ilyas^e, ^{a,b}Educational Administration Management, Syiah Kuala University, Indonesia, ^cSTMIK Banda Aceh, Indonesia, ^{d,e}STKIP Bina Bangsa Getsempena, Indonesia,

This study aims to analyse the planning, implementation, development and evaluation of production units in Vocational Schools (SMKs) in Aceh Besar District, Indonesia. The study employed descriptive qualitative research. This research was done in two SMK specifically SMK 1 Mesjid Raya and SMKN 1 Al Murbakeya. The subjects were the schools' top management, teachers and the school committees. The instruments used to collect the data were interviews, field observations and documentary study. The research study found the implementation of the production unit was the integral planning system that must be designed appropriately, to obtain the targeting output of the unit of production in the vocational school, as the embryo of student involvement in the world of work globally, to fulfill the need of manpower with better skills. Pages 156 to 165

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Policy of Criminal Sanctions against Corporations Using Illegal Foreign Workers in Indonesia

Sri Endah Wahyuningsih^a, I Dewa Putu Gede Anom Danujaya^b, Muchamad Iksan^c, ^aFaculty of Law, Sultan Agung Islamic University, Semarang, Indonesia, ^bMaster Program Faculty of Law, Sultan Agung Islamic University, Semarang, Indonesia, ^cFaculty of Law, Muhammadiyah University, Surakarta, Indonesia, Email: ^aendah.w@unissula.ac.id, ^bdewa.anom85@gmail.com, ^cmi214@ums.ac.id

The Corporation is the subject of the development of Indonesian Criminal Law. Corporate criminal liability has been governed by legislation that is specific outside the criminal code. Increasingly, corporations employ illegal foreign workers in Indonesia, but the application of sanctions that have been done are the only the deportation of the foreign workers. The purpose of this study is to analyse corporate criminal liability employing foreign workers in Indonesia. The method of study used is normative juridical by using secondary data. Data is obtained by collecting and analysing literature materials

through library studies. The research results can be concluded that the current policy of the corporate criminal liability formulation in Indonesia has recognised the corporation as the subject of criminal law. Corporate arrangements that employ illegal foreign workers are governed by Law No. 13 of 2003 on employment, ranging from chapters 42 to 49, while criminal sanctions are governed by article 185. Pages 166 to 182

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The Development Prospect of the Pinisi Vessel Industry in the Bulukumba Regency Indonesia

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A Pinisi vessel is an original vessel of the Bugis and Makassar tribes in South Sulawesi. The boat is built by a panrita lopi (shipbuilder expert) without using modern ship-building technology. The research aims to find out the development prospect of the pinisi vessel industry. The data used in the research is obtained from key informants through in-depth and structured interview. The selected key informants consist of existing pinisi vessel owners and panrita lopi in the Bonto Bahari Sub-district, Bulukumba Regency. The data is then analysed using SwoT analysis. The analysis result indicates that the main strengths of the pinisi vessel industrial development are the designation of the vessel as an Intangible Cultural Heritage by Unesco and the expertise of the panrita lopi. Meanwhile, the weaknesses consist of capital limitation, business management, tools, and the marketing system. Business development opportunities of the pinisi vessel are increasingly better after the designation of the vessel as world cultural heritage by Unesco. It is indicated by the increase in government support as well as interest in marine tourism both from domestic and abroad. On the other hand, long-term timber material availability and the increase in competition in the shipping industry are among the challenges faced in pinisi vessel business development in the future. Pages 183 to 194

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The Development of Cultural Tourism through Tales and Beliefs: A Case Study of the Katu tribe in Laos PDR

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The aim of this article is to present a perspective about the development of cultural tourism through tales and beliefs. A case study of the Katu tribe in Laos PDR was based on non-participatory observation, non-structured interviews, and the study of related documents and research. From the study on the development of cultural tourism through tales and beliefs, it was learnt that the Katu tribe in the New Kandon village, Xekong province, Laos PDR, had passed down tales and beliefs related to the birth of humanity through the story of "Ya Mek and Ma Teuk" (male dog) from generation to generation.

The reason for this was to pass on the history of their people as well as to express their relationship to their birthplace and living place. However, today, the telling of the tale has been passed on to outsiders, tourists, and researchers in response to the curiosity about those people of the village leader. The function of the tale and beliefs of the past had changed along with the context of society. The tale-telling was used to create tourism opportunities for the community, which was one way to increase both the monetary and non-monetary value of the culture, the society, and the economy, both at the local level and the national level. Pages 195 to 208

Pdf (/images/vol12/iss10/121028_Nasir_2020_E_R.pdf)

Social Development: Education Services for the Indigenous Community in Kampung Naga

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The purpose of this research is to explore the culture of indigenous people in Kampung Naga and their perceptions of education to formulate a strategy for social development. This research uses an ethnographic approach procedure. Researchers conducted interviews with the local government, community leaders, and residents of Naga village. Observation and analysis of relevant documents was also carried out to enrich the data. The data analysis involved domain and taxonomy analysis by Spradley. The researchers formulate that 1) Naga residents are people who apply the cultural values of their ancestors; 2) they are also subject to rules made by the government; 3) Naga village communities need education to increase the capacity of life skills as long as the process is adjusted to their socio-culture; and 4) community social development uses alternative education program approaches with specific methods and curriculum. It implements life skills education and increases the capacity of primary school services, non-formal educational institutions, and developing partnerships with the private sector, NGOs and communities in developing educational programs for indigenous peoples of Kampung Naga community. Pages 209 to 225

Pdf (/images/vol12/iss10/121029_Thai_2020_E_R.pdf)

Internal Quality Assurance of Initial Teacher Education Programs in Vietnam: A Descriptive Study

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This paper seeks to investigate the practices of internal quality assurance in teacher education programs across Vietnam. Survey questionnaires were administered to three groups of stakeholders: teachers/managers, student teachers/alumni, and employers from five teacher education programs. This was done to obtain appraisals of internal quality assurance practices related to their programs. The findings show that the programs have embraced quality assurance in their policies and practices in order to ensure that expected learning outcomes satisfy stakeholder needs. They also show that the

program content, instruction, student assessment, staff, and supporting activities achieve the expected learning outcomes. However, the study also suggests that expected learning outcomes should better reflect school requirements and equip future teachers with more practical teaching skills required for effective teaching at schools. To this end, academic and professional components should be integrated and schools should be more involved in training future teachers. In general, it is recommended that quality assurance needs be geared toward improving quality rather than merely conforming to external standards. Pages 226 to 244

Pdf (/images/vol12/iss10/121030_Mas_2020_E_R.pdf)

Entrepreneurship Competence of School Principals to Support the Development of Income Generating Production Units

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The school principal is a strategic position key to developing school innovation. One of the main competencies that is an important requirement of a successful principal is entrepreneurship competence. Therefore, school principals should have good entrepreneurship competence to manage production units in developing school income generation. The objectives of the research are (1) to identify and analyse the entrepreneurship competence of school principals, and (2) find and identify strengths and challenges encountered by school principals in obtaining entrepreneurship competence. The research applies mixed methods (quantitative and qualitative). The research participants include all 41 principals of public vocational high schools in Gorontalo Province. The collected data highlights the entrepreneurship competence of school principals. This is comprised of (a) potential creativity, (b) instinctive entrepreneurship, (c) work motivation, (d) solution orientedness, and (e) hard work. The data also highlights (2) strengths and challenges encountered by school principals in managing production units. Questionnaires, interviews, and document analysis are applied in the data collection. The research findings show that school principals (a) have potential creativity, (b) have instinctive creativity, (c) have work motivation, (d) have problem-solving skills, (e) work hard. They also show their strengths are (a) productive teacher involvement, and (b) government commitment to facilitate funds and facilities. Their challenges are (a) unavailable human resources for production units, (b) less impact on pro-community education policy, (c) limited financial support, (d) non-continuous programs, (e) limited land, and (e) marketing. Pages 245 to 257

Pdf (/images/vol12/iss10/121031_Muzani_2020_E_R.pdf)

Middle School Preparedness in Dealing with Fire Disasters in Kampung Melayu Village

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This research aims to determine the level of middle school preparedness in the face of a fire disaster in Kampung Melayu village. The study used quantitative analysis by using data counting techniques from LIPI and distributing surveys to a

sample population of 299 students, 48 teachers, and 2 education personnel from 2 junior high schools in Kampung Melayu village. The data analysis technique used involves structural preparedness, consisting of the preparedness of school facilities and infrastructure (following the guidelines of the Ministerial Regulation of Public Works No. 26, year 2008 on the technical requirements of protection systems for fire in buildings and the environment). It also involves non-structural preparedness, consisting of the preparedness of students, teachers, and educational professionals who follow the guidelines of LIPI and BNPB. The results showed that the acquisition of high school preparedness values in the face of fire disasters in Kampung Melayu village is high. The also showed that the acquisition of high scores influenced the availability of structural aspects that support the efforts of disaster preparedness at school, non-school structural understanding of disasters, and efforts to increase structural and non-structural capacity. The latter involves conducting disaster simulation activities through cooperation with related institutions such as BNPB, the East Jakarta Fire Department, and health institutions, such as puskesmas. Pages 258 to 274

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The Product Innovation of Seaweed Moringa Chips: An Antecedent to Customer Value and Competitive Advantage

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The purpose of this study was to determine the effect of the product innovation of Seaweed Moringa chips on customer value and competitive advantage. This research was conducted in Wakatobi Regency, Southeast Sulawesi Province by taking a sample of 225 consumers as respondents. The analytical tool used to analyse the influences between variables in this study is path analysis. The results of this study indicate that the efficacy of Seaweed Moringa chips' product innovation has a direct effect on customer value and competitive advantage, with path coefficients of 0.483 and 0.334, respectively. The efficiency of Seaweed Moringa chips' product innovation also has a direct effect on customer value and competitive advantage, with path coefficients of 0.364 and 0.326. The results of this study also found that there is a direct influence of customer value on competitive advantage, with a path coefficient of 0.368. Pages 275 to 285

Pdf (/images/vol12/iss10/121034_Ismara_2020_E_R.pdf)

The Influence of Nurses' Intentions in Dealing with Needlestick Injury (NSI)

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This study analyses the influence of intention on Occupational Safety and Health (OSH) performance and behaviour following needlestick injury (NSI) handling procedures. This study utilised a qualitative and quantitative mixed method. Data was obtained

through in-depth interviews and observations. The structural equation model (SEM) was used to analyse ex-post facto data. The sample of this study consisted of 289 respondents. They were purposively and randomly selected from the population of all nurses (1,042 people) at Dr. Sardjito Education Hospital in Yogyakarta, with an accuracy level of 5%. Findings show that intention directly affected OSH performance and behaviour following NSI handling procedures. This was indicated by a coefficient of 0.779, z arithmetic value of 10.64 and a p value of 0.000 (<0.05). Intention was proven to have a significant influence on OSH climate and behaviour following NSI handling procedures. Pages 286 to 298

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Chronological Analysis of Brand Trust: A Construct Proposition

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The purpose of this study is two-fold: 1) to identify the conceptual development of brand trust and 2) to propose the construct of brand trust. To help with this issue, more than twenty papers discussing the concepts of brand trust are selected and examined. The papers are chronologically analysed according to decades. A descriptive qualitative approach is used in this research. Through literature investigation it is found that although sources have various conceptualisations, they refer to the same or a similar feelings: confidence, belief, reliability, and security. However, further analysis suggests the conceptualisation of brand trust has been evolving chronologically and can be categorised into three phases: before 1990, between 1991 and 2010, and after 2011. This study contributes to the conceptualisation of brand trust through a historical (chronological) approach. It is evidence that a constructed conceptualisation of brand trust is a time-specific reflection. Pages 299 to 309

Pdf (/images/vol12/iss10/121036_Shakir_2020_E_R.pdf)

The Relationship between Management Information Systems and Decision Support Systems and its Impact on Decision-Making: An Analytical Study in the UR General Company in Thi-Qar Province

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This paper aims at recognising the relationship between the decision support systems (DSS) and the management information systems (MIS), and the impact of this relationship on decision making (DM) in the studied company. A questionnaire is used to collect data from the sample of 231 employees from some of the departments that are important in the company: Planning Department, Information Centre Department, Human Resources Department, and the Technical Department. These departments represent the biggest managerial departments in the company. The descriptive analysis, the data analysis, and the coefficient of the

hypotheses of the study are made. The results have referred to the connecting relationship and the significant impact between the variables of the study. The recommendations are made in a way that enable the studied company to improve the infrastructure and the specialised cadre, and the care for the extracted information and improving the intake systems of data. Pages 310 to 327

Pdf (/images/vol12/iss10/121038_Thao_2020_E_R.pdf)

A Comparative Study of Words Indicating ‘Artificial Containers of Water’ in Vietnamese and English

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Artificial containers of water were created by the Vietnamese during ancient times. For their specific usage demands, the Vietnamese created artificial containers of water with different shapes and different kinds of materials. Thus, the Vietnamese gave them many different names. This research analyses the words which indicate ‘artificial containers of water’ in the Vietnamese language and contrasts it with the English language to determine the similarities and differences in the scale of their denotative meanings. Pages 328 to 337

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Becoming “the Little Ghost”: the Social and Cultural Construction of Illegal Thai Migrant Workers in South Korea

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This study aims to determine the social and cultural forces that construct the experiences of illegal Thai migrant workers to be so-called, “little ghosts”, working in South Korea. A multi-sited ethnography and content analysis were utilised in this study to display the complexity of the structural determinants driving the Thais from the rural villages to become illegal workers in South Korea. Those social and cultural forces include: (1) the marginalisation of the rural communities of the nation state’s development; (2) the cultural meaning of the workers in abroad as the “Phor Liang Nork” — the Thai dialect term means “the overseas millionaire”; (3) the inaccessibility to the government’s migrant worker employment system; and (4) normalisation of the “illegal workers”. The study suggests needing to limit the myth of social representation and blaming the victims towards the illegal workers, and to providing the support for reintegration. This includes labour market information, entrepreneurial training or overseas legal employment and life advice that would allow enhancing the skills and experience of illegal migrant workers. Pages 338 to 352

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Piloting the Uzbek Model of the European Language Portfolio: Preliminary Results

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This study presents the preliminary results of introducing the European Language Portfolio (ELP) to the pre-service English teacher training program courses in the higher education institutions in Uzbekistan. Despite the Common European Framework of Reference (CEFR) being introduced to the Uzbek education system in 2013, the teacher-centred approach to teaching continues to highly prevail in language classrooms. The aim of introducing the ELP was to suggest an alternative tool to foster learner autonomy, self-assessment and reflective thinking skills in ELP users. This move would shift towards a more learner-centred approach to teaching. The data was collected using survey and interview methods. The collected quantitative data was statistically analysed and interpreted. The findings suggest that the ELP was a totally new concept for students and they highly appreciated the opportunities offered by the ELP. When applied to pre-service English teacher training students, they identified its potential for use in their own teaching practices. Pages 353 to 365

Pdf (/images/vol12/iss10/121042_Saragih_2020_E_R.pdf)

Trade Openness, Government Development Expenditures, Gross Capital Formation and Economic Growth: An ASEAN Case

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The present study aims to provide a comprehensive understanding regarding the significance and impact of economic growth variables in Thailand. Therefore, the present study will enable signifying the areas which require efforts towards achieving economic growth development in Thailand. Furthermore, this research will offer recommendations for managing variables and establishing policies, which serve as catalysts for the economic development of Thailand's economy. Therefore, accurate and goods actions are needed, since it is the basic pulse to achieve the development of nations. A strong economy depicts the real development situation and protects the higher prosperity of people, which develops peace and stability in the economy. Such empirical findings may provide insights to other researchers, including to investigate it and offer a better explanation. However, this study focusses upon the economic growth determination in Thailand using 40 years of data, during the period of 1976–2018. Pages 366 to 383

Pdf (/images/vol12/iss10/121043_Wiyanto_2020_E_R.pdf)

The Role of Transformational Leadership on Employee Engagement in a Beverage Distributor Company in Indonesia

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The purpose of this research is to study employee engagement through transformational leadership and career development. Transformational leadership, career development, and employee engagement were assessed in an empirical study based on a sample of 138 permanent staff employees from four Provinces in Indonesia, working at a local beverage distributor company. The data gathered using a printed

questionnaire was analysed through path analysis methods. The findings show there is a positive direct effect among transformational leadership to employee engagement, career development to employee engagement, transformational leadership to career development, and a positive indirect effect of transformational leadership to employee engagement through the mediating role of career development. The implication of the research is of the utmost importance for companies facing a high voluntary turnover and high absenteeism rates, in recent times. Transformational leaders in teams contribute to career development and employee engagement. Imparting transformational leadership training to the unit leader can help to strengthen employee engagement through career development. This study explores the role of transformational leadership on employee engagement through the mediating role of career development, which has not been explored theoretically and tested empirically at a beverage distributor company in Indonesia. Pages 384 to 400

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Managing Sustainable Business Practices of Indonesian LQ45 Companies

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In the long run, sustainable business will be an important factor in determining the existence of companies. The study employs sustainability report disclosure (SR) as a proxy of sustainable business. LQ45 companies that have a sound financial performance, have enough resources to implement sustainable business. This research attempts to identify the antecedents of SR disclosure among LQ45 companies. The population of this research is all LQ45 companies which publish financial statements in three consecutive years. By using a purposive sampling, this research collects 135 data sources for further analysis. The average of SR disclosure is 16 per cent, with environmental performance achieving 1.3 out of a five-point scale. SR is significantly influenced by environmental performance and the board of directors (BoD). Leveraged negatively, while profitability is positive, influences the environmental performance. The BoDs' concern on environmental performance, sustainable business, and leverage management still needs improving. Government and other related parties should facilitate these companies to implement better sustainable business. Pages 401 to 417

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Key Principles of Reforming the Tax System in Ukraine

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The purpose of the research is to identify the key principles of reforming the tax system in Ukraine. The study is based on general theoretical and scientific research methods. The analysis revealed that a radical tax reform is needed in order to restore the economy of the country. To reflate the economy, it is proposed to replace the value-added tax with a five per cent

sales tax. It has been concluded that the basic corporate tax rate (or corporate income tax) should be 12.5 per cent. The mechanism for determining taxable profit is based on the financial statements with enhanced opportunities to use the accelerated method of depreciation, exemption from taxation and taxable profit paid according to the results of the previous reporting period, in order to reinvest profit in the taxpayer's business activities. It is also necessary to abolish the simplified tax system and to shift to corporate taxation, as well as to the taxation of private entrepreneurs at the rate of five per cent. Pages 418 to 431

Pdf (/images/vol12/iss10/121046_Hanh_2020_E_R.pdf)

An Analysis of the Relationship between Accounting and Corporation Income Taxation: An Empirical Study in Vietnam

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This study aims to identify and record the provisions on corporate income tax, in accordance with international regulations, which have and are being implemented in Vietnamese enterprises. When initially applied, there were certain difficulties reflected in the accounting and tax regulations. In the process of studying international regulations in the relationship between accounting and taxation, from which to draw research gaps, lessons were learned. Accordingly, a process was developed to handle the steps in the relationship between accounting and taxation, which has been a concern of accountants and tax departments. This paper outlines the specific steps to implement in determining the relationship between accounting and taxation. Pages 432 to 445

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The Impact of Oil Price Shocks on the Iraq Economy – a Case Study for the Period 1990-2018

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This paper estimates the impact of external shocks, especially oil shocks, on major macroeconomic variables – Real Gross Domestic Product, Government Expenditure, Inflation rates and Unemployment Rates – in the Iraq economy with quarterly data covering the period Q1 1990 to Q4 2018. In this study we have used a restricted VAR model and Johansen Co-integration test and Impulse Response Functions to investigate the impact of oil price shocks on the Iraq economy. Our results indicate that despite the decline in oil revenues as a percentage of GDP to 28.6% in 2015 compared with 42.4% in 2014. This was not accompanied by a decrease in public expenditure, because a large part of government spending goes to the operational budget, which is characterised by a high stability as a result of the increase of government spending on military operations for the purpose of extending security stability. Therefore inflation

rates have only slightly changed, as the money supply in the Iraqi economy has not changed despite the changes in oil prices. We believe this is due to the extensive size of the Operating Budget, which is relatively stable at the expense of the Capital Budget, 30% at best for the duration of the research. Pages 446 to 461

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Entrepreneurship Competence of School Principals to Support the Development of Income Generating Production Units

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The school principal is a strategic position key to developing school innovation. One of the main competencies that is an important requirement of a successful principal is entrepreneurship competence. Therefore, school principals should have good entrepreneurship competence to manage production units in developing school income generation. The objectives of the research are (1) to identify and analyse the entrepreneurship competence of school principals, and (2) find and identify strengths and challenges encountered by school principals in obtaining entrepreneurship competence. The research applies mixed methods (quantitative and qualitative). The research participants include all 41 principals of public vocational high schools in Gorontalo Province. The collected data highlights the entrepreneurship competence of school principals. This is comprised of (a) potential creativity, (b) instinctive entrepreneurship, (c) work motivation, (d) solution orientedness, and (e) hard work. The data also highlights (2) strengths and challenges encountered by school principals in managing production units. Questionnaires, interviews, and document analysis are applied in the data collection. The research findings show that school principals (a) have potential creativity, (b) have instinctive creativity, (c) have work motivation, (d) have problem-solving skills, (e) work hard. They also show their strengths are (a) productive teacher involvement, and (b) government commitment to facilitate funds and facilities. Their challenges are (a) unavailable human resources for production units, (b) less impact on pro-community education policy, (c) limited financial support, (d) non-continuous programs, (e) limited land, and (e) marketing.

Key words: *Entrepreneurship competence, Income generating, Production units.*

Introduction

School principal professionalism is achievable when certain requirements and criteria outlined in the Regulation of the Indonesian Minister of National Education Number 162, Year 2003 on Teacher Assignment Guidelines and Number 13, Year 2007 on the Standards of School Principals are met. Chapter 9, Verse 2 of the former identifies seven roles of a school principal: leader, manager, educator, entrepreneur, work environment creator, and supervisor. The latter affirms that school principals should have a minimum of five competence dimensions: personality, management, entrepreneurship, supervision, and social.

Both regulations require school principals to have entrepreneurship competence in assignment and performance assessment of pre-service/in-service school principals (Haris, 2016). This is in line with the view of Sagala (2007) as well as Hisrich and Peters (2002): School principals should have entrepreneurial spirit to empower schools to have ongoing achievement. This leads schools to create effective school management.

However, entrepreneurship competence of school principals has not been adequately sufficient. Thus, the strategic role of school principals has not yet showed meaningful improvement. Schools in big cities have showed satisfactory improvement, yet other schools in small cities, Gorontalo included, are still struggling. This is shown in the research findings of Mas (2014), conducted at three vocational high schools in East Java. It indicated that their production units have been professionally managed and have therefore functioned as the learning resources for the students and the income resources for the schools.

This research is aimed at (1) mapping entrepreneurial potential of vocational high school principals in Gorontalo Province, and (2) describing supporting and challenging factors for the school principals in managing the production units at their schools.

Theoretical Background

Zimmerer (1996), and Bygrave (1994) state that entrepreneurs are people who have the capability to see and assess business opportunities, collect required resources to take appropriate actions, obtain benefits, have positive mindsets and willingness to make real innovative ideas creatively, and gain success/improve income. Basically, entrepreneurs are people with entrepreneurial characters who apply the essence of entrepreneurship in their life. In other words, they have creative and innovative spirit of high quality.

Research studies by Lippitt (1987); Hisrich and Peters (1992); Fernald and Salomon (1996); Gupta, MacMillan and Surie (2004); Prasojo (2004); Skogen (2010); Ansar et.al , (2005), and Mulyasa (2011) identify characteristics of leaders with entrepreneurial perspectives:

creativity, innovation, courage to take risks, task-orientedness, responsibility, ability to understand surroundings, vision, flexibility, ability to encourage teamwork, persistence, smart decision-making, the ability to manage, and adaptability. They must be systematic, disciplined, confident, able to provide satisfactory services, able to negotiate, committed, adaptive, motivators, proactive, mindset-oriented, positive-thinkers, and leaders.

An activity of school principals is managing production units professionally (Haris et.al, 2016). This is in line with the set expectation of the *Direktorat Pembinaan SMK*/the Directorate of Vocational High School Empowerment (2006): Vocational high school production units will improve when led by principals with entrepreneurship competence. They are capable of developing their schools with courage as well as marketing their existing programs and resources for the development of the schools.

When vocational high school principals have entrepreneurship competence, besides being able to market school programs to the public, they can also offer their schools' outstanding products and services to the public as a way of fulfilling their needs. These require not only the capability to offer the products and services, but also to develop management teams that can seek partnership opportunities with different parties in developing partnership units. This involves capital investment, marketing partnerships, and other opportunities. Therefore, school principals can implement school-based management by according to these principles: (1) independence, (2) accountability, (3) transparency, (4) partnership, (5) participation, (6) effectiveness, and (7) efficiency.

The success of production units at vocational high schools greatly depends on the implemented management at the schools. This is because it is an important factor in strengthening the production units to be developed towards strengthening their competitive values. *Direktorat Pembinaan SMK* (2006) identifies ten steps that can be undertaken by vocational high school principals to support the success of production units: (1) strengthen entrepreneurship competence, (2) raise awareness of the benefits of production units, (3) develop well-managed administration, (4) create a marketing climate at school, (5) create a supportive school environment, (6) perceive teachers as important resources, (7) open access to different references, and (8) develop production unit organisation.

Research Methodology

This research applied a mix method (quantitative and qualitative) and involved all 41 vocational high school principals in Gorontalo Province. Researchers collected data about the entrepreneurship competence of the principals that covers (a) creative potential, (b) entrepreneurial instinct, (c) motivation to work, (d) solution orientedness, and (e) hard work. They also collected data regarding supporting and challenging factors in managing

production units. Questionnaires, interviews, and document analysis were applied in the data collection. The collected data was analysed quantitatively and qualitatively.

Results and Discussion

Descriptive analysis results of this research are presented in the following table:

Table 1: Summary of the descriptive analysis results of this research

No	Components	Achieved Scores	Categories
1	Creative potential	42.29	Good
2	Entrepreneurial instinct	40.75	Good
3	Motivation to work	44.82	Good
4	Solution orientedness	42.40	Good
5	Hard work	46.00	Good
	Average	43.25	Good

a. Entrepreneurship Competence of Vocational High School Principals of Gorontalo Province in Managing Production Units

Entrepreneurship Competence Regarding the Creative and Innovative Potential of Vocational High School Principals of Gorontalo Province in Managing Production Units

The creative potential of school principals is an indicator considered when measuring the entrepreneurship competence of the Gorontalo vocational high school principals. In general, the principals are in the good category regarding this indicator, meaning that they are able to develop new ideas to create good opportunities in improving their production units. This indicator can be improved in different ways, as identified by Mas (2014): (1) improving supporting infrastructure and facilities for better production units, (2) better management systems for the production units, (3) improving qualifications of personnel running the production units (reduced production expenses), and (4) service innovations in improving service quality of production units.

School principals should have ongoing innovations to improve production units so that their set vision, mission, objectives, and targets can be achieved. This is in line with the statement of *Direktorat PMPTK/PMPTK Directorate* (2007): it is very important for school principals to have creativity and innovation because they (1) encourage enthusiasm to work and satisfy customers, (2) provide understanding to teachers and staff involved in production units regarding the importance of creativity and innovation, (3) support the needs of community, and (4) lead towards high commitment of school principals in improving income generating by production units.

School principals should be able to encourage the creativity of teachers and school community members. The creativity of school principals is an important variable in improving production units by involving teachers and all school community members that work collaboratively. This is in line with the statement of Kilby (2003), who identifies four ways of providing creative inspiration: (1) maintenance, (2) knowledge sharing, (3) development, and (4) collaboration. School principals should be committed to improving sustainable production units and to exchanging knowledge and experience with one another in developing production units. These should be built upon developing good promotion and collaboration with all related parties.

There are eight ways that can be used by school principals to innovate: (1) get out of one's comfort zone, (2) think out-of-box, (3) move faster than others, (4) listen to ideas from school stakeholders, (5) ask school community members and stakeholders for ideas about things to change periodically, (6) encourage oneself and others to move quickly but safely, (7) expect to win and stay healthy and strong, and (8) have a sufficient recreation time to get new ideas. These eight ways can each be implemented in separation or in unity to develop school production units and move forward (2005).

Entrepreneurship Competence Regarding the Entrepreneurial Instinct of Gorontalo Vocational High School Principals in Managing Production Units

Entrepreneurial instinct is a mandatory competence for Gorontalo vocational high school principals. It is a spirit that can be developed in all vocational high school principals. It is the basic capital that enables them to play an important role that leads to meaningful inspiration for decision-making to improve school production units as the income generating units for the well-being of all school community members. The research findings show that the entrepreneurial instinct of Gorontalo vocational high school principals is in the good category. This means that the school principals' instincts have been good but require improvement so that the income generation of school production units can be maximised. Entrepreneurial instinct is a trait possessed by an entrepreneur (Depdiknas, 2009). Entrepreneurship competence should be acquired by vocational high school principals as determined by the Regulation of the Indonesian Minister of National Education Number 13, Year 2007. Entrepreneurial instinct is one of the competencies required in managing school production/service units as a learning resource for students. It helps them obtain value as graduates, and income generating resources for schools.

Entrepreneurship Competence Regarding Motivation to Work of Gorontalo Vocational High School Principals in Managing Production Units

Motivation to work is a mandatory entrepreneurship competence for Gorontalo vocational high school principals. It is required to improve their income generating production units. The research results show that Gorontalo vocational high school principals have good motivation to work on managing school production units. However, this motivation should be enhanced so that the principals can motivate unit managers to achieve optimal results in production units. Very good motivation will influence the wellbeing of staff and the improvement of the work experience and skills of students in the areas covered in production units.

Gorontalo vocational high school principals' motivation to work on improving income generating production units is important in developing good morality, attitudes, and skills in the human resources. This is in line with what is indicated by Soemanto (2002): the only way to create human beings that have good morality, attitudes, and entrepreneurial skills is education that creates individuals who are more confident and able to make right decisions, improve creativity and innovation, and participate in ongoing self-improvement. Motivation is self-encouragement to do something and sustainably move towards improving work productivity. Baum, Frese and Baron (2007) state that motivation in entrepreneurship leads to achieving entrepreneurial objectives. These may include the introduction of business exploitation and new businesses, which requires not only self-confidence but also access to information about entrepreneurship opportunities. Therefore, school principals' motivation to work is really important to improve productivity and to create new entrepreneurship opportunities.

The efforts of school principals to motivate their team members will influence the work of school production unit managers. They will be motivated to do their work professionally and fulfil their professional needs. *Direktorat PMPTK* (2010) states that school principals need to have strong motivation to succeed in implementing their main tasks and responsibilities as leaders (owners) of school production units. They also need to have strong motivation to find the best ways to motivate production unit managers to be committed to do their work as established in the related SOPs to achieve set objectives and targets. The stronger a principal's motivation is, the greater the opportunities are for them to improve managers' motivation to work and provide best services, resulting in improved income in the production units. Aspects required to develop strong self-motivation are (1) thinking positively, encouraging others to move forward, and becoming a role model; (2) becoming an agent of change; (3) developing self-esteem; (4) setting work plans with clear timelines and implementing them accordingly; (5) developing courage and doing ones best; and (6) getting rid of procrastination (2005).

All leaders expect to be successful, as everyone does. To be successful, according to Purnobasuki (2010), school principals should be proactive when leading. They should (1) become role models in showing positive attitudes and behaviours to their subordinates; (2) become motivators to empower their subordinates to keep performing well; (3) have entrepreneurial perspectives and problem-solving skills; (4) ensure alignment between the organisational systems/structures, their implementation, and the set vision; and (5) provide empowerment for school personnel to achieve their best potential. Murphy and Peck (1980) identify eight steps for school principals to succeed in managing school activities: (1) willingness to work hard, (2) collaboration with others, (3) good performance, (4) self-confidence, (5) good decision-making skills, (6) willingness to seek for knowledge, (7) ambition to move forward, and (8) good communication skills.

School principals with high entrepreneurship competence will become agents of change who are capable of transforming existing resources into ones with value-added benefits for their own selves, the economy and non-economic sectors, and the community/society. They will inspire and motivate students to excel, improve school performance, and establish networks that enable the productivity of school community members to contribute to their schools as competitive institutions.

Entrepreneurship Competence Regarding the Solution Orientedness of Gorontalo Vocational High School Principals in Managing Production Units

Entrepreneurship competence of Gorontalo vocational high school principals in the context of seeking for solutions is a strategy offered by the principals to improve income generating production units. The research findings show that the principals are in the good category for this indicator.

Every vocational high school principal has different ways or strategies of seeking the best solutions/strategies to improve production units. One of the solutions/strategies is autonomous production unit management. With greater autonomy, production unit managers will have greater authority to manage production units. With this independence, the production units will be more empowered to develop school programs that are aligned with existing potential and meet needs.

Direktorat Pembinaan SMK (2006) states that vocational high school production units refer to ongoing efforts/activities that are academic and business oriented. They are aimed to empower school community members and their environment to manage efforts/activities professionally. It also defines the functions of vocational high school production units: (1) sub-units in school system that improve the skills, creativity, and professionalism of teachers as well the quality of their student graduates; (2) media for curriculum development

innovations; (3) venues for doing competence tests; (4) support in improvement and maintenance of equipment; (5) support for wellbeing improvement of school community members; and (6) media for school promotion. The functions encourage school principals to find solutions and production unit management to achieve set objectives in the most effective way. This improves the skills of students, the professionalism of teachers and production unit managers, and the wellbeing of all school community members on an ongoing basis.

Leadership strategy is a managerial skill of vocational high school principals. It is a school's promotion strategy to improve the quantity and quality of students (Haris, 2016). Every school has its own branding and characteristics that are different from other schools and uniquely attractive for school promotion as well as product and service promotion. Kotler (2000) identifies five marketing concepts that are referred to as the strategies used by companies in dominating markets and beating the competition: (1) production concept, (2) product concept, (3) selling concept, (4) marketing concept, and (5) social concept. Vocational high school principals should provide solutions for how to promote their schools and how to ensure production units have high value-added points conceived in management strategies and production. These should consider the impact on improving student skills and improving all school community members' wellbeing.

Entrepreneurship Competence Regarding the Hard Work of Gorontalo Vocational High School Principals in Managing Production Units

Hard work is an important entrepreneurship competence of school principals. Gorontalo vocational high school principals are in the good category for this indicator. This means that, on average, school principals work hard to improve the productivity of their school production units. This is shown in their seriousness in undertaking given tasks professionally and innovating to ensure improvement and sustainability of school production units. Their hard work is reflected in their efforts to manage their work environment, to be persistent in getting things done, to keep moving on and focus on the work at hand, and to have the energy to get involved in ongoing work (Sukardi, 1991). This shows serious efforts in encountering different obstacles in learning and working as well as accomplishing given tasks. Marzuki (2013) states that hard working people are those who can manage their time well professionally.

Hard work is basic capital for school principals to succeed in managing production units as effective learning resources for students and income generating resources for schools. This is in line with the ideas of Suryana and Bayu (2011), who affirm hard work is the basic capital for success and, therefore, school principals should work hard in pioneering and developing school production units. This is also in line with the Regulation of the Indonesian Minister of National Education Number 13, Year 2007. It outlines hard work as part of the

entrepreneurship competence (the second dimension) of vocational high school principals if success in school management is to be achieved.

School principals' hard work is supported by strong willingness to achieve set objectives. This inspires all involved to always do their best to get the best results. This commitment is encouraged by strong motivation to achieve shared objectives, i.e. to improve the professionalism of all production unit managers and wellbeing of all school community members. Pryadarama (2001) states that commitment is a serious intention to do tasks and responsibilities and to keep words and promises. Without it, trust of others cannot be obtained. Therefore, commitment of school principals is very important to achieve set objectives through sincere hard work.

b. Supporting and Challenging Factors in Managing Production Units at Gorontalo Vocational Senior High Schools

Supporting factors in production unit management are involvement of productive teachers, and commitment of local governments to provide funds and facilities. It is important to have vocational high school principals who lead their schools within entrepreneurial perspectives to develop good relationships with teachers and staff through meetings, informal interactions, and activities to improve income generating production units. *Depdiknas* (2007) states that a good relationship with teachers and staff will encourage willingness to develop schools to be better on a regular basis. Good collaboration with teachers and staff is very important, as outlined by Blis (1991). This is because school can be effective if principals are able to create working environments that are well managed, disciplined and purposeful. This means that principals should have managerial competencies to involve productive teachers as the main elements in improving the quality and quantity of Gorontalo vocational high school production units' outputs. The success of the principals in developing the production units depend on the role of local governments. They can facilitate education management at the schools and support the units' programs in the aspects of policy, infrastructure and facilities as well as obtain funds to support the realisation of quality education in Gorontalo vocational high schools.

The challenging factors are (a) unavailable human resources, particularly production unit managers; (b) the impact of *prodira*/education programs for the community; (c) limited capital and facilities; (d) technology use that is not yet advanced; (e) unsustainable programs; (f) lack of sufficient land for agriculture, husbandry, and fishery; and (g) unavailable professional human resources in the marketing sector. The challenging factors can be overcome by implementing different strategies as solutions, i.e. improving managerial skills of production unit managers, increasing the number of managers, and efforts to increase income generating production units. Vocational high school principals can seek opportunities



to solve issues. Yoeti (1999) states that unit managers should choose strategies for solutions, e.g. product and promotion strategies. The product strategies change, modify, or improve the quality of existing products, and introduce new products. The promotion strategy is aimed at improving service techniques and ways of promotion by changing advertisement design and increasing promotion funds. Product diversification and productivity improvement will give solutions that can improve business turnover and increase capital for production units. Suyitno et al. (2014) states that one of the efforts to develop entrepreneurship competence in students is to get them trained by their school principals, who have acquired this competence. This is important to develop entrepreneurial leadership in school principals who can then train their students to acquire the same competence of higher quality and to build on entrepreneurial independence upon their graduation.

Conclusions and Recommendations

The entrepreneurship competence of principals covers (a) creative potential (in the good category), (b) entrepreneurial instinct (in the good category), (c) motivation to work (in the good category), (d) solution orientedness (in the good category), and (e) hard work (in the good category). The Supporting factors in production unit management include (a) involvement of productive teachers and the commitment of local governments to provide funds and facilities. Challenging factors include (a) unavailable human resources (particularly production unit managers), (b) the impact of *prodira* policy, (c) limited capital, (d) technology use that is not yet advanced, (e) unsustainable programs, (e) lack of available land, and (e) unavailable professional human resources for marketing.

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