



## Principal Innovation in Managing Budgetary Autonomy: Evidence from a Narrative Review Using the Saber Framework

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### Article History:

Received: Dec 17, 2025

Revised: Feb 24, 2026

Accepted: Mar 09, 2026

Online First: Mar 28, 2026

### Keywords:

Budgetary Autonomy,  
Principal Innovation,  
SABER Framework,  
School Financial  
Governance,  
Vocational High Schools.

### Kata Kunci:

Inovasi Kepala Sekolah,  
Kerangka Kerja SABER,  
Otonomi Anggaran,  
Sekolah Menengah  
Kejuruan,  
Tata Kelola Keuangan  
Sekolah.

### How to cite:

Shofiyah, F., Sumarni, S., Saputro, A. E., Puspitasari, V., & Prasetyo, D. (2026). Principal Innovation in Managing Budgetary Autonomy: Evidence from a Narrative Review Using the Saber Framework. *Edunesia : Jurnal Ilmiah Pendidikan*, 7(2), 1152-1168.

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**Abstract:** Vocational education in Indonesia has transformed the implementation of budgetary autonomy in vocational high schools (SMKs), requiring principals to manage resources strategically and accountably. However, most studies emphasize administrative compliance with funding regulations, and few synthesize principals' innovation within the School Autonomy and Accountability (SABER) framework. This study analyses principals' innovation strategies in managing SMK budgetary autonomy via a narrative literature review. Twelve articles (2022–2025) were thematically synthesized. Findings show three dominant innovation patterns: revenue diversification through internal business units such as BLUD and teaching factories; financing efficiency via strategic industry partnerships; and strengthened accountability through digital internal control systems. These innovations suggest that effective budgetary autonomy depends less on funding magnitude and more on principals' entrepreneurial leadership capacity to balance autonomy with strict accountability. The study contributes a conceptual synthesis of SABER in vocational contexts and recommends capacity-building for principals and adaptive regulatory measures to support innovation, particularly in remote and resource-constrained settings, for wider validation.

**Abstrak:** Pendidikan vokasi di Indonesia mengalami transformasi besar akibat penerapan otonomi anggaran di Sekolah Menengah Kejuruan (SMK), yang menuntut kepemimpinan kepala sekolah lebih strategis dan akuntabel. Meskipun banyak studi membahas kepatuhan administratif terhadap dana BOS, sedikit yang mensintesis inovasi kepala sekolah dalam mengelola otonomi anggaran menggunakan kerangka SABER. Penelitian ini bertujuan menganalisis strategi dan model inovasi kepala sekolah dalam pengelolaan otonomi anggaran SMK berdasarkan dimensi SABER. Metode yang digunakan adalah tinjauan literatur naratif dengan analisis tematik terhadap 12 artikel yang dipublikasikan antara 2022 dan 2025. Hasil analisis mengidentifikasi tiga pola inovasi dominan: diversifikasi sumber pendapatan melalui unit bisnis sekolah (BLUD dan Teaching Factory); peningkatan efisiensi pembiayaan melalui kemitraan strategis dengan industri; dan penguatan akuntabilitas melalui sistem pengendalian internal berbasis digital. Temuan menunjukkan bahwa otonomi anggaran efektif bila dipadukan dengan kepemimpinan kewirausahaan kepala sekolah yang mampu menyeimbangkan fleksibilitas dan mekanisme akuntabilitas ketat, sehingga meningkatkan mutu pendidikan vokasi. Studi ini merekomendasikan penguatan pelatihan kapasitas kepala sekolah dan penyesuaian regulasi adaptif untuk konteks 3T.

## A. Introduction

Vocational education in Indonesia has undergone a major transformation following the granting of budget autonomy to educational units, particularly Vocational High Schools (SMK). Budget autonomy is intended to provide principals with the freedom to design, manage, and allocate funds according to local needs, while maintaining accountability and transparency (Ningsih & Hapsari, 2025; Permendikbud, 2021). A general overview of the topic indicates that principals play a central role in realizing budget autonomy (Sallata et al., 2024; Risdayani et al., 2025). The principal innovation in budget management is not limited to technical aspects but also involves leadership strategies, partnerships with business and industry, and the application of good governance principles (Prasetyo & Hariyati, 2021; Rahmawati et al., 2023; Darmiyanti & Rukajat, 2024). Various studies have shown that innovative principals can develop business units, strengthen internal control systems, and build strategic partnerships to expand funding sources and improve the quality of vocational education (Mas, 2020; Mahmud et al., 2021).

The conceptual framework used in this study is the SABER (School Autonomy and Accountability) framework, which integrates autonomy, accountability, and governance in educational management. The SABER framework specifically measures the strength of education policies across five key dimensions: budgetary and personnel autonomy, the role of school councils, student/school assessment, and stakeholder accountability, which form a 'short route to accountability' model for enhancing school responsiveness to local needs (Demas & Arcia, 2015). The SABER approach emphasises the importance of balancing autonomy and accountability to improve educational service quality (World Bank Group, 2016; Puspitaningsih et al., 2025). This conceptual framework is relevant for understanding the dynamics of budget autonomy management in vocational high schools and for analyzing principals' strategies and innovations.

The urgency of this topic is increasing alongside the complex challenges facing vocational schools (SMKs), such as budget constraints, dynamic regulations, and demands to improve graduates' relevance to the workforce (Prasetyo & Hariyati, 2021; Majidi & Prayitno, 2025). Previous research indicates that, despite the granting of budget autonomy, many vocational schools continue to face gaps in implementing the principles of accountability, transparency, and efficiency in financial management (Hakim & Suhendar, 2020; Munir & Fanan, 2020). This raises the question of how principal innovation can address these challenges and improve the quality of vocational education.

Problem identification indicates that not all principals can effectively optimize budget autonomy. Frequently encountered issues include limited managerial capacity, rigid regulations, reliance on a single funding source, and a lack of stakeholder involvement in budget management (Simanjuntak & Siregar, 2024; Majidi & Prayitno, 2025; Mustabsyirah & Mardyawati, 2024; Rosanti, 2025).

However, there is a significant gap in the current literature. Most previous studies, such as those by Worang et al (2024) and Indriawati & Suyanti (2022), tend to focus primarily on administrative compliance with BOS fund regulations or general financial evaluation.

There is limited research specifically synthesising how principals proactively innovate to address these budget constraints through strategies such as cross-sector partnerships or internal business units, especially when analyzed through the lens of the SABER framework. The existing literature is often fragmented into single case studies and rarely maps out comprehensive innovation models that bridge the gap between high autonomy and strict accountability.

To address this gap, this article offers a novel integration of the concept of principal innovation with the SABER framework through a narrative literature review. Unlike previous studies that focused on single schools, this review synthesizes evidence from 12 recent articles (2022–2025) across various vocational contexts in Indonesia. The novelty of this study lies in identifying specific innovation models from entrepreneurial leadership in public service-based schools to adaptive efficiency in remote areas that have successfully transformed financial autonomy into improved educational quality.

Based on the identified issues and gaps, this study aims to answer the following research question: "How do principals innovate in managing vocational high school budget autonomy based on the SABER framework?" Therefore, an in-depth analysis of principals' strategies, best practices, and innovation models for managing vocational school budget autonomy based on the SABER framework is necessary. The purpose of this article is to analyse school principals' innovations in managing budget autonomy in vocational high schools (SMK) using the SABER framework and to identify strategies and innovation models applied across various vocational high school contexts.

This article aims to provide analysis results that serve as a reference for educational stakeholders, particularly school principals, in developing more effective budget autonomy management strategies relevant to the needs of vocational schools. Furthermore, this article is expected to provide inspiration and practical recommendations for school principals to optimize innovation in budget management and encourage the implementation of the principles of accountability, transparency, and efficiency in vocational school financial management. Thus, it is hoped that improvements in the quality of vocational education and the relevance of vocational school graduates to the world of work will be realized.

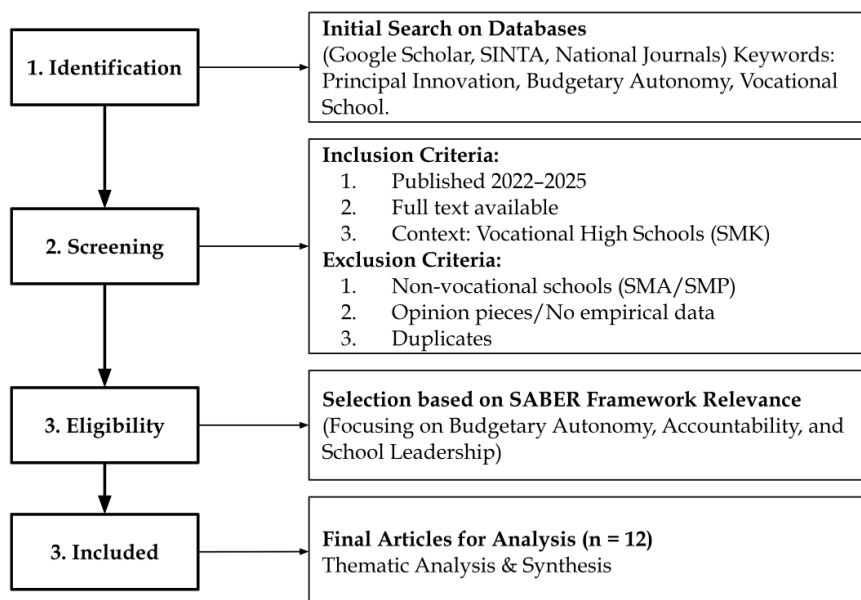
## **B. Method**

This study uses a narrative literature review to analyze principals' innovations in managing vocational high school budget autonomy, drawing on the SABER framework. A narrative literature review was chosen because it allows researchers to identify, analyze, and summarise previously published literature, avoid duplication, and seek novelty in areas of study that have not been thoroughly researched (Ferrari, 2015). Unlike systematic reviews, which often focus on rigid statistical evidence, narrative reviews offer greater flexibility for synthesising qualitative and quantitative findings across diverse school contexts. This approach is particularly relevant for mapping the contextual and dynamic patterns of leadership innovation that might be overlooked in purely statistical analyses.

The research steps began with identifying the research question: "How are principals innovative in managing vocational high school budget autonomy based on the SABER framework?" Next, researchers conducted a literature search across scientific databases, including Google Scholar, SINTA, and National Journals, relevant to the research topic. The keywords used in the search include: "Principal Innovation", "Budget Autonomy", "Vocational High School Financial Management", and "School Governance".

Inclusion criteria for the literature were articles published between 2022 and 2025, written in Indonesian or English, and available in full text. The screening process was carried out strictly with the following exclusion criteria: (1) Articles discussing non-vocational schools (high schools/vocational high schools/junior high schools); (2) Articles that were only opinion pieces or policy papers without empirical data; and (3) Articles that were duplicates or did not have a focus on budget management. From the initial search, 12 main articles were selected as most relevant to the SABER topic, focus, and framework.

After collecting the literature, the researchers conducted a literature review by analyzing its contents (Utami et al., 2023), starting with identifying key findings, innovation strategies, and best practices in managing vocational high school budget autonomy. The analysis was conducted thematically, comparing findings from various studies and linking them to the SABER (Autonomy, Accountability, and Leadership) dimensions. The results of the analysis are presented in a systematic narrative that includes an overview, key findings, variations in strategy, and practical and theoretical implications. The overall research flow is visualized in Figure 1 below:



**Figure 1.** Research Flow Diagram

The data analysis used a narrative review approach, including the following steps: literature identification, selection, and classification by topic and the SABER framework; thematic analysis of key findings; and synthesis and presentation of the results in narrative

form. Researchers also ensured that the references used were valid and reliable and met scientific and ethical criteria.

### C. Result

Budget planning and management in vocational high schools are heavily influenced by the principal's ability to utilise the autonomy granted through educational regulations. Emerging innovations are generally reflected in collaborative planning strategies with stakeholders, the use of digital systems, and the principal's efforts to adapt regulations to ensure vocational needs are met. To facilitate readers' understanding of the evolving patterns of strategies and innovations across various vocational high schools, a synthesis of findings from several articles is summarised in Table 1 below:

**Table 1.** Budget Autonomy Strategy / Practice (Planning and Management)

Article Title	Author and Year	Budget Strategy / (Planning and Management)	Autonomy Practice and	Forms of Principal Innovation
Analisis Manajemen Keuangan Sekolah Pada Sekolah Menengah Kejuruan (SMK)	(Indriawati & Suyanti, 2022)	Planning begins with the preparation of the RKAS and RAB, involving schools and committees; budget realization follows the principles of PP No. 48/2008, supported by orderly bookkeeping and accounting.		The principal encourages detailed, systematic budget preparation, expenditure control, and the efficient use of BOS and committee funds.
Peningkatan Pendapatan Strategis di SMK: Peran Kepemimpinan Kepala Sekolah dalam Kerangka Badan Layanan Umum Daerah	(Puspitanin & Gsih et al., 2025)	The principal prepares a five-year Strategic Business Plan (RSB), manages finances with a BLUD scheme (three treasurers: receipts, expenditures, reporting), reports via e-BLUD & SIPD, and reinvests revenues in industrial-scale equipment.		Developing various business units (Smekma Mart, Sasirangan convection, pharmacy, restaurant-catering, salon & spa, videotron, infrastructure rental services, etc.) as strategic sources of income, strengthening the business and industry partnerships, and encouraging market-based product/service innovation.
Manajemen Keuangan Sekolah Menengah Kejuruan: Kajian Literatur	(Zurna et al., 2023)	Synthesizing the practice of RKAS/RAPBS planning, detailed and systematic budget arrangements, expenditure control, and transparent reporting in SMK.		The principal is described as a key actor in directing the effective and efficient use of funds to improve the quality of vocational education.

Article Title	Author and Year	Budget Strategy / (Planning and Management)	Autonomy Practice and	Forms of Principal Innovation
Optimizing Financial Management to Enhance Curriculum Delivery and Student Development in Vocational High Schools	(Novianti et al., 2025)	RKAS planning involves the vice principal, financial administrator, and principal. The main funding sources are BOS, BPOPP, and SPP. Funds are allocated to educational services, facility improvements, teacher development, and student activities; annual financial reports are analyzed for planning purposes the following year.		The principal applies a competency-based approach: aligning the budget with industry curriculum needs, prioritising teacher practice and training facilities, optimising the combination of government funds and tuition fees, and emphasizing transparency, accountability, effectiveness, and efficiency.
The Principal's Strategy in Realising a Vocational High School Centre of Excellence in Indonesia	(Bidandari et al., 2024)	The principal utilises budget autonomy to support the SMK PK program by preparing an RKAS aligned with the needs of the teaching factory and long-term Prakerin, and by strengthening the BKK; funds are directed to improving industrial facilities, teacher upskilling-reskilling programs, and community-based workshop/automotive services.		Innovations include: facilitative strategies (provision of industrial-grade facilities and equipment, workshops and showrooms as service and learning centers), educational strategies (teacher upskilling-reskilling programs and teacher industrial internships), persuasive strategies (intensive partnerships with the business and industry for Prakerin and job placement via BKK), and power strategies (principal policies and formal MoUs with the business and industry).
Evaluasi Implementasi Dana BOS Reguler SMK Negeri 2 Likupang Barat di Kabupaten Minahasa Utara	(Worang et al., 2024)	RKAS planning is based on Education Report Card data; implementation of BOS funds is carried out in two stages each year, in accordance with Permendikbud Ristek No. 63/2023; reporting is carried out through realisation recapitulation and SPTJM each semester; management of BOS funds faces geographical		The principal encourages budget planning based on Education Report Card data (identification, reflection, improvement), ensures transparent reporting, and strives to improve financial human resource capacity and overcome geographical constraints with adaptive strategies.

Article Title	Author and Year	Budget Strategy (Planning and Management)	Autonomy Practice and	Forms of Innovation	Principal
		challenges and limited financial human resources.			
Pentingnya Strategi Dan Pengendalian pada Pengelolaan Keuangan pada SMK Darur Roja Depok Jawa Barat	(Kusumawardhany et al., 2025)	Financial strategies include preparing a participatory RAPBS, mapping funding sources (government, community, industrial partners), setting priority scales, conducting periodic monitoring and evaluation, and implementing internal controls (audits, separation of duties, and transparency in reporting).			The principal implements performance-based financial management strategies, risk identification, resource optimisation, and a strong internal control system (including audit, transparency, and separation of duties).
Akuntabilitas Keuangan Sekolah sebagai Upaya Transparansi Pengelolaan Dana Pendidikan di SMK Muhammadiyah Wonomulyo	(Safitri et al., 2025)	Structured financial recording, reporting (monthly, quarterly, and end-of-year meetings), online reporting to the education office, and active involvement of the school committee and parents in financial evaluations.	regular (monthly, quarterly, and end-of-year meetings), online		The principal promotes transparency, accountability, and efficiency in financial management; involves the school committee and parents in financial planning, implementation, and evaluation.
Dampak Efisiensi Pembiayaan dalam Pengelolaan Sarana Prasarana di SMK Negeri 2 Semarang	(Azzahra et al., 2025)	Use of funds according to priority scale, periodic evaluation, and partnerships for infrastructure management; stricter management of energy use and practical equipment	periodic and for		The principal implements a budget efficiency strategy by prioritising needs, conducting regular evaluations, establishing partnerships for infrastructure procurement, and ensuring stricter monitoring of infrastructure use.
Optimalisasi Dana Bantuan Operasional Sekolah (Bos) dalam Mendukung Kegiatan Praktek Kerja Industri di SMKS Bhinneka Karawang	(Ningsih, 2025)	BOS funds are allocated specifically to support Industrial Work Practice (Prakerin) activities, including student transportation costs, supervisor honorariums, and supporting facilities for practical activities.			The principal ensures the effective allocation of BOS funds for Prakerin, optimises cooperation with industry, and periodically monitors the implementation of activities.
Optimalisasi Penggunaan Dana	(Irfandi et al., 2025)	BOS funds are used to improve school quality,			The principal optimises the use of BOS funds by

Article Title	Author and Year	Budget Strategy / (Planning and Management)	Autonomy Practice and	Forms of Principal Innovation
Bos dalam Menunjang Peningkatan Mutu Sekolah SMK Yos Sudarso 2 Sidoarjo		such as teacher training, the development of learning facilities, and other activities that support quality.		focusing on improving the quality of education, involving teachers and school committees in planning, and ensuring transparency and accountability in reporting.
Pengaruh Transparansi dan Tanggung Jawab Pengelolaan Keuangan Sekolah Terhadap Efektivitas Pemanfaatan Anggaran Sekolah	(Maslufi et al., 2025)	Transparency and accountability in budget management are assessed quantitatively, involving the principal, teachers, administrative staff, and school committee in financial planning, reporting, and evaluation.		The principal encourages transparency in financial information, regular reporting, and active stakeholder participation in budget evaluation.

Budget planning and management in Vocational High Schools (SMKs) are heavily influenced by the principal's ability to utilise the autonomy granted under educational regulations. Emerging innovations are generally reflected in collaborative planning strategies with stakeholders, the use of digital systems, and the principal's efforts to adapt regulations to ensure vocational needs are met. Based on a narrative analysis of 12 selected articles, the findings are categorised into three main themes: (1) Dominant Innovation Patterns, (2) Variation in Strategies Across SMK Contexts, and (3) Mapping Findings to SABER Dimensions.

### Dominant Innovation Patterns

The analysis shows that the principal innovation in managing budget autonomy shifts from mere administrative compliance to entrepreneurial leadership. Three dominant patterns were identified across the reviewed studies: Strategic Business Unit Development and BLUD Implementation:

- a. Principals in progressive SMKs actively diversify revenue sources beyond government funds. Puspitaningsih et al. (2025) highlighted that principals in schools with Regional Public Service Agency (BLUD) status innovated by developing five-year Strategic Business Plans (RSB) and managing various business units such as hotels, catering, and fashion outlets- to generate independent income. This aligns with the findings of Bidandari et al (2024), who found that principals used a "facilitative strategy" to transform school workshops into industry-standard service centres (Teaching Factories) that supported learning while generating income.

- b. Optimising Industrial Partnerships for Funding Efficiency: Innovation is not only about generating income but also about cost efficiency through partnerships. Ningsih (2025) found that principals optimised BOS funds by allocating them specifically for industrial internships (Prakerin) while negotiating with industry partners to share equipment costs. Similarly, Novianti et al (2025) emphasised that principals align budget allocations directly with the needs of industry-based curricula, ensuring that every dollar spent contributes to student competency and employability.
- c. Strengthening Internal Control and Digital Accountability. To balance autonomy with accountability, principals innovate their control systems. Kusumawardhany et al (2025) report the implementation of a rigorous "internal control system," involving risk identification and segregation of duties to prevent fraud. This is supported by Safitri et al (2025) and Zurna et al (2023), who found that innovative principals promote transparency by involving school committees in routine financial evaluations and using digital reporting systems to ensure real-time accountability.

### Variation in Strategies Across Vocational School Contexts

This review shows that innovation strategies are highly context-dependent, varying significantly between urban "Centre of Excellence" schools, private schools, and schools in resource-constrained areas.

- a. Urban schools and public-private vocational schools (SMK PK/BLUD), innovation focuses on expansion and entrepreneurship. As noted by Puspitaningsih et al (2025), principals act like "CEOs," focusing on reinvesting profits into industrial-scale infrastructure. Bidandari et al (2024) add that principals in this context use "power strategies" to formalise MoUs with industry, thereby securing long-term support for the Centre of Excellence program.
- b. Private and foundation-based schools: In private vocational schools, budget autonomy is used to build stakeholder trust. Irfandi et al (2025) found that optimising BOS funds focused on improving teacher quality and learning facilities to maintain school competitiveness. A similar strategy was reported by Safitri et al (2025), who used transparency in fund management to increase parental and foundation trust, which in turn facilitated the payment of educational development contributions (SPP).
- c. Schools in remote areas (3T) and limited contexts: Different patterns emerge in schools facing geographical constraints. Worang et al (2024) found, in a study at SMK Negeri 2 Likupang Barat, that the principal implemented an "adaptive strategy." Despite limited staff and geographical constraints, the principal innovated by basing budget planning strictly on "Education Report" data to prioritise critical needs. Furthermore, Iskandar et al (2024) highlighted the importance of efficient financial management in procuring facilities and infrastructure amidst limited funding, where thorough planning is key to ensuring adequate learning facilities.

## Mapping Findings to SABER Dimensions

The synthesised findings were mapped against the dimensions of the SABER (School Autonomy and Accountability) framework to assess their systemic impact:

- a. Budgetary Autonomy. The literature confirms that autonomy enables the alignment of resources with local needs. [Indriawati & Suyanti \(2022\)](#) emphasise that orderly financial management begins with the planning of the Regional Budget (RKAS), which involves various parties. This flexibility allows principals, as in the study by [Novianti et al \(2025\)](#), to shift allocations to support rapid curriculum changes dynamically.
- b. Accountability: High autonomy is balanced with innovation. Studies by [Maslufi et al \(2025\)](#) and [Safitri et al \(2025\)](#) show that transparency mechanisms such as public reporting and committee involvement are not merely compliance tools, but strategic assets that increase community participation in school financing.
- c. School Leadership: A central theme across the 12 studies is the principal's role as an innovator. Whether through "entrepreneurial leadership" in BLUD schools or "instructional leadership" in private schools, the effectiveness of budget autonomy depends entirely on the principal's capacity to envision and execute strategies to improve educational quality.

## D. Discussion

This narrative review was conducted to answer the research question: "How do principals innovate in managing budgetary autonomy based on the SABER framework?" The synthesis of twelve selected studies demonstrates that principal innovation plays a strategic role in connecting budgetary autonomy with accountability within school governance. The findings indicate that principals increasingly transform their roles from merely administrative managers of government funding into entrepreneurial leaders or "edupreneurs." In this capacity, principals utilise institutional autonomy to mobilise additional resources, develop strategic partnerships, and simultaneously maintain public trust through accountability mechanisms. This transformation highlights that leadership capacity is a key factor in ensuring that school autonomy contributes to educational improvement rather than administrative inefficiency.

First, this study confirms that budgetary autonomy in vocational high schools (SMK) becomes more effective when combined with entrepreneurial leadership capacity. This finding aligns with the SABER framework's basic premise that autonomy without adequate institutional capacity can lead to inefficiency. Evidence from [Puspitaningsih et al \(2025\)](#) and [Bidandari et al \(2024\)](#) shows that principals in schools with BLUD or Centre of Excellence (SMK PK) status utilise their autonomy to establish revenue-generating units, such as school hotels, catering services, or teaching factories. These practices support the theoretical perspective that financial autonomy can stimulate innovation in resource mobilisation and encourage schools to develop alternative funding sources beyond government allocations. However, the review also reveals an important contextual nuance. Innovation does not occur

exclusively in well-resourced urban schools. [Worang et al \(2024\)](#) and [Iskandar et al \(2024\)](#) demonstrate that schools operating under resource constraints, particularly in remote or disadvantaged regions (3T), implement a different form of innovation characterised as adaptive efficiency. In these contexts, principals prioritise strict budget allocation, rely heavily on education report data, and implement phased financial planning rather than expanding revenue-generating business units. This finding suggests that geographic, institutional, and resource conditions strongly influence innovation models in budget autonomy.

Second, the integration of industry partnerships into financial management emerges as a distinctive feature of innovation in vocational education. Unlike general secondary schools, vocational high schools operate within a learning ecosystem closely connected to the labour market. As a result, budget autonomy is often used to negotiate cost-sharing arrangements with industry partners. [Ningsih \(2025\)](#) and [Novianti et al \(2025\)](#) found that school principals align budget allocations with industry-based curriculum requirements and internship programs, allowing schools to reduce capital expenditures for equipment and training facilities. Through this collaborative model, schools can utilise industry infrastructure while simultaneously improving the relevance of vocational training. These findings extend previous research by [Prasetyo & Hariyati \(2021\)](#), which highlighted the importance of school-industry partnerships in improving graduate employability. The present review adds a new perspective by demonstrating that such partnerships also function as a financial efficiency strategy within the framework of school budget autonomy.

Third, regarding the accountability dimension of the SABER framework, this review highlights a significant shift in how accountability is conceptualised within school financial governance. Traditionally, accountability has been interpreted primarily as administrative reporting to education authorities. However, several studies, including [Zurna et al \(2023\)](#), [Maslufi et al \(2025\)](#), [Sartika et al \(2025\)](#), and [Safitri et al \(2025\)](#) show that innovative principals increasingly use transparency mechanisms to build stakeholder trust. Practices such as involving school committees in financial reviews, implementing digital reporting systems, and regularly communicating financial information to parents and community members have become important tools in strengthening school legitimacy. When stakeholders perceive school financial governance as transparent and accountable, they are more willing to contribute resources through tuition fees, donations, or collaborative programs, as noted by [Irfandi et al \(2025\)](#). In this sense, accountability functions not only as a regulatory requirement but also as a strategic mechanism for sustaining school autonomy.

Finally, the internal control systems identified by [Indriawati & Suyanti \(2022\)](#) and [Kusumawardhany et al \(2025\)](#) play a critical role in ensuring that financial autonomy does not lead to governance risks. While autonomy provides schools with greater flexibility in managing funds, it also increases the potential for financial mismanagement or fraud. The implementation of internal audits, clear segregation of financial duties, and structured monitoring mechanisms serves as an institutional safeguard to maintain financial integrity ([Wismawati et al., 2024](#)). These control mechanisms ensure that the flexibility provided by budget autonomy is balanced with strong accountability practices. Consequently, the most

successful schools are those that balance the “accelerator” of entrepreneurial autonomy with the “brake” of institutional accountability, thereby creating a sustainable financial governance ecosystem that supports continuous improvement in educational quality.

### **E. Implication**

Based on the findings and discussion above, this study provides important implications for the development of educational management theory and practice. Theoretically, the findings contribute to the School Autonomy and Accountability (SABER) framework by demonstrating that budget autonomy alone is insufficient to improve educational quality. Instead, the effectiveness of autonomy depends on school principals' leadership capacity to translate financial flexibility into strategic action. In this context, entrepreneurial leadership serves as a mediating mechanism linking financial autonomy with accountability and institutional performance. Principals who can mobilise external resources, establish partnerships with industry, and implement innovative financial strategies are better able to translate budget autonomy into improved governance and educational outcomes.

Practically and from a policy perspective, the findings highlight the need for vocational school principals to shift their role from administrative managers of government funding to strategic leaders who actively develop alternative funding sources, strengthen collaboration with industry partners, and optimise production-based learning models such as the Teaching Factory. Transparency through digital-based financial reporting should also be implemented not only as an administrative requirement but as a strategy to build stakeholder trust and increase community participation in school financing. At the policy level, the implementation of budget autonomy should be accompanied by systematic capacity-building programs that strengthen principals' competencies in financial management, entrepreneurship, and accountability. In addition, policymakers need to design more adaptive regulatory frameworks, particularly for schools in 3T (frontier, outermost, and disadvantaged) areas, so that financial autonomy can be implemented effectively across diverse educational contexts while maintaining accountability and improving the quality of vocational education.

### **F. Limitation and Suggestions for Further Research**

This study has several limitations. First, as a narrative literature review, the findings are highly dependent on the availability and quality of the selected articles within a limited time frame (2022-2025), so it is possible that relevant studies outside this period have not been included. Second, the focus on 12 articles on the theme of principal innovation in the context of vocational schools, most of which used a qualitative approach, means the study's results cannot be fully generalised to all vocational schools in Indonesia. Third, the analysis relies solely on secondary data without field verification, so the description of innovation practices depends on how the original authors reported their findings.

Further research is recommended to: (1) expand the sources and number of articles, including international studies on school autonomy and financial leadership as a comparison; (2) complement the literature review with field studies (case studies or mixed methods) in vocational high schools to directly capture the practice of leadership innovation and validate these findings; and (3) develop and test a model or instrument to measure the level of principal leadership innovation in managing budget autonomy based on SABER indicators.

## G. Conclusion

This study concludes that innovation in managing budget autonomy in vocational high schools reflects a transformation in the role of school principals from administrative managers of government funding to entrepreneurial leaders (edupreneurs). The findings indicate that effective implementation of budget autonomy requires principals to balance institutional flexibility with strong accountability mechanisms. This balance is achieved through three integrative strategies: diversifying revenue sources through school-based business units such as Teaching Factories and BLUD schemes, improving financial efficiency through strategic partnerships with business and industry, and strengthening transparency through digital financial reporting systems. These strategies demonstrate that innovation in school leadership is crucial to transforming financial autonomy into effective school governance.

From a theoretical perspective, this study contributes to the development of the SABER framework by emphasizing that the budget autonomy dimension alone is insufficient to improve educational quality without the support of innovative leadership capacity. The findings highlight that leadership innovation acts as a critical mechanism that connects financial autonomy with accountability and institutional performance. Consequently, the success of financial autonomy in vocational education is not determined solely by the amount of government funding but by the principal's ability to create a governance ecosystem that integrates entrepreneurial flexibility with accountable financial management to support sustainable improvements in educational quality.

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