Teacher's Understanding of Elementary School Teacher Quality Components in Education Unit Accreditation Instruments

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Abstract: The education process can run smoothly if it has a competent teacher quality. Schools must ensure the quality of teachers in order to produce quality teachers. This study aims to determine the understanding of educators in the Education Unit Accreditation Instrument (IASP) 2020 in order to improve the quality of education at SD/MI Serangpanjang, Subang, Indonesia by using the mechanism of the accreditation component. The method used is descriptive qualitative with data from interviews, distributing research questionnaires, and document studies. The results showed that the IASP 2020 could be understood well by teachers at SD/MI, Serangpanjang District, Subang Regency. Teachers at SD/MI, Serangpanjang Sub-district, Subang Regency can understand the statements in the 2020 Education Unit Accreditation Instrument. The conclusion is that the understanding of Islamic Religious Education and Teachers of Non-Islamic Religious Education regarding the quality components of elementary school teachers is well understood. The research is completed with the hope that it can be taken into consideration in improving the quality of teachers.

Keywords:
Accreditation Assessment; Education; Teacher Quality

Abstrak: *Proses pendidikan dapat berjalan dengan mulus jika mempunyai mutu guru yang berkompeten. Sekolah harus melakukan proses penjaminan mutu guru setiap saat agar dapat menghasilkan guru yang berkualitas. Penelitian ini bertujuan untuk mengetahui serta mendeskripsikan pemahaman pendidik dalam Instrument Akreditasi Satuan Pendidikan (IASP) 2020 guna meningkatkan mutu pendidikan di SD/MI Serangpanjang, Subang, Indonesia dengan menggunakan mekanisme komponen-komponen akreditasi. Metode yang digunakan yaitu kualitatif deskriptif dengan data hasil wawancara, penyebaran angket penelitian, dan studi dokumen. Hasil penelitian menunjukkan bahwa IASP 2020 dapat di pahami dengan baik oleh guru di SD/MI Kecamatan Serangpanjang Kabupaten Subang. Hasil pemahaman pendidik di SD/MI Kecamatan Serangpanjang Kabupaten Subang dengan hasil akhir guru dapat memahami pernyataan-pernyataan dalam Instrument Akreditasi Satuan Pendidikan 2020. Oleh karena itu dapat dikatakan bahwa pemahaman guru Pendidikan Agama Islam dan Non Pendidikan Agama Islam mengenai komponen mutu guru tingkat SD sudah dipahami dengan baik. Penelitian ini diselesaikan dengan harapan dapat menjadi bahan pertimbangan dalam peningkatan kualitas guru.*

Kata Kunci:
Mutu Guru; Pendidikan; Penilaian Akreditasi

INTRODUCTION

Education plays an important role in the intellectual life of the nation. The complexity of education shows that education is a serious business (Nasution, 2016). Continuous and sustainable efforts are expected to be able to provide quality and quality education services, which can guarantee that the process of implementing education in schools is as expected and what should happen. Improving the quality of each school as an educational unit is expected to improve the quality of human resources nationally. Therefore, the implementation of school accreditation is an effort to control quality, both through a system of evaluating learning outcomes, implementing curriculum, facilities, educational staff, and through regulating teaching and learning systems as a necessity.

The process of improving the quality of education and educators can be done with school accreditation (Fadila et al., 2021). This school accreditation is a process of assessing the eligibility of the school (Asopwan, 2019). Decree of the Minister of National Education No. 087/U/2002 concerning Guidelines for School Accreditation explains that the purpose of accreditation is to obtain an overview of the performance and level of eligibility of a school in organizing education which is manifested in the predicate or status of a school which is expected to improve the quality of education and educators (Kumala & Hakim, 2021). According to Karyanto et al. (2016) quoted by Gatot explained that there are several facts that describe the current implementation of school accreditation including: (1) it does not describe the objective condition of the school; (2) has not shown accountability indicators; (3) has not been used as a tool for fostering, developing and improving the quality of education; (4) have not been able to describe the eligibility of the school; and (5) have not been able to provide recommendations for quality assurance of education (Karyanto et al., 2015). Education unit accreditation instruments are needed to have meaning to encourage and accelerate the growth and development of schools in relation to the need to achieve better excellence, relevance and effectiveness (Asy'ari et al., 2021). In addition, school accreditation can also make a positive contribution to improving the quality of education in schools. This can be interpreted that if school accreditation goes well, then improving the quality of education has a good impact too.

Based on the fact that the implementation of accreditation is only limited to formal recognition to get grades, school accreditation is still limited to administrative demands that must be fulfilled. Educators and educational staff will feel pressured when it's time for schools to be accredited, because schools are unprepared and administrative demands are so great that school accreditation is a burden, resulting in manipulation of school accreditation.

In its development, BAN S/M continuously improves the quality of school/madrasah accreditation. One of the efforts made is to change the accreditation business system to be more effective and efficient, namely by developing a school/madrasah accreditation assessment dashboard, which

can be used to monitor the quality of education in schools at any time. In addition, BAN S/M has also developed a school accreditation instrument which has shifted the paradigm in implementing school/madrasah accreditation in Indonesia. This instrument is called the 2020 education unit school/madrasah accreditation instrument (IASP 2020). The IASP 2020 is a school and madrasah accreditation instrument in Indonesia, which came into force in 2020. The IASP is the result of an improvement from the previous school or madrasah accreditation instrument, by prioritizing a shift in the assessment paradigm from the compliance paradigm to the performance paradigm, which more focused on evaluating the four quality components, namely graduate quality, teacher quality, learning quality and management quality (Dinihari et al., 2021; Jelantik, 2021).

The compliance paradigm is the point of view of assessing the quality of schools/madrasahs based on the level of compliance with regulations, while the performance paradigm is the point of view of accreditation assessment that assesses performance rather than compliance. (Saidah, 2012; Yaqin, 2021). This change in perspective has automatically changed various indicators of compliance with school or madrasah accreditation performance. A paradigm shift in the school or madrasah accreditation system automatically needs to be understood and internalized by all education personnel because they are required to follow the school accreditation process to show the position of the quality of education in their institutions. So the responsiveness of education providers is needed for any changes in accreditation. The responsiveness of the organizers to the adaptation of new accreditation standards does depend on organizational governance factors. In particular, the most influential factor is the function and composition of the organization's supervisory board.

Teacher quality is one of the quality components assessed in the school accreditation process, with the highest rating weight when compared to other quality components (Hasanah, 2021; Umam, 2020). This is quite reasonable because schools as formal educational institutions are ideally capable of producing quality graduates. In the current school accreditation system in Indonesia, the measure of teacher quality is not just academic or teaching abilities, but also the need to develop the character of educators, by building moral values and religious social behavior.

At present there have been many studies examining the components of teacher quality in IASP 2020 including research conducted by Zaelani & Nuraeni (2022) regarding the implementation of IASP 2020 to build a quality culture for elementary school level education, research on education quality maps based on IASP 2020 (Karwono & Susetyo, 2021), training on improving school quality with IASP 2020 at the high school level (Sukirman & Priambodo, 2021), the use of IASP in graduate quality assurance at the SMA level (Hasanah et al., 2021), and research on assisting the use of IASP 2020 in increasing the feasibility of high school accreditation (Kogoya & Uruwaya, 2022). However, based on these previous studies no one has examined the

analysis of the understanding teacher of Islamic Religious Education and Teachers of Non-Islamic Religious Education regarding the components of teacher quality based on IASP 2020. Therefore this research was conducted.

The purpose of this study is to find out the extent to which teachers at SD/MI Serangpanjang, Subang, Indonesia understand teacher quality in the 2020 education unit accreditation instrument. This research also tries to analyze the extent to which teacher quality plays a role in improving education quality, describing the supporting factors and obstacles to educational unit accreditation instruments in improving the quality of education. The novelty of this research is (i) the research focuses on analyzing the understanding of the components of teacher quality in IASP 2020; (ii) this study took research subjects at the elementary level; (iii) this study compared the understanding of Islamic Education teachers and non-Islamic Religious Education teachers.

RESEARCH METHODS
This study uses a descriptive qualitative research approach which aims to explain the phenomena that occur in depth by collecting in-depth and complete data. The study population consisted of 43 Islamic Religious Education and Teachers of Non-Islamic Religious Education from SD/MI Serangpanjang, Subang, Indonesia. We took 15 Teachers of Islamic Religious Education and 15 Teachers of Non-Islamic Religious Education or 70% of the population, with a balanced number in order to get efficient and accurate data.

Data collection was carried out through four instruments, namely observation, interviews, questionnaires and documentation. Observations were made at six elementary schools in Serangpanjang District, Subang Regency, Indonesia. The interview was conducted by interviewing several parties, namely the school principal, Islamic Religious Education teachers, non-Islamic Islamic Education teachers and the school committee. The distribution of the questionnaire was carried out through a g-form that had been provided by us which was then filled in by Islamic Religious Education and Teachers of Non-Islamic Religious Education. Documentation studies were carried out by looking at school-owned documents that were related and needed in research. We use an interactive analysis model that includes three interrelated components, namely data collection, data reduction, and drawing conclusions (Miles & Hubermen).

Research data collection techniques were carried out through interviews by giving questionnaires through google forms, and document studies. The informants in this interview were school principals, vice principals for curriculum, vice principals for student affairs, subject teachers, heads of administrative education and teaching sub-sections, school committees. Data analysis techniques were carried out using qualitative analysis techniques which included data reduction, data presentation, and drawing conclusions. While the data validity technique uses triangulation.

RESULTS AND DISCUSSION
School/madrasah accreditation is a comprehensive assessment process of the eligibility of an educational unit or program, the results of which are manifested in the form of recognition and eligibility ratings in a form issued by an independent and professional institution. (Malik, 2020). Each educational unit must have experienced and implemented school accreditation. In carrying out school accreditation, schools go through several stages which become mechanisms in the education unit accreditation instrument as described in **Figure 1.**
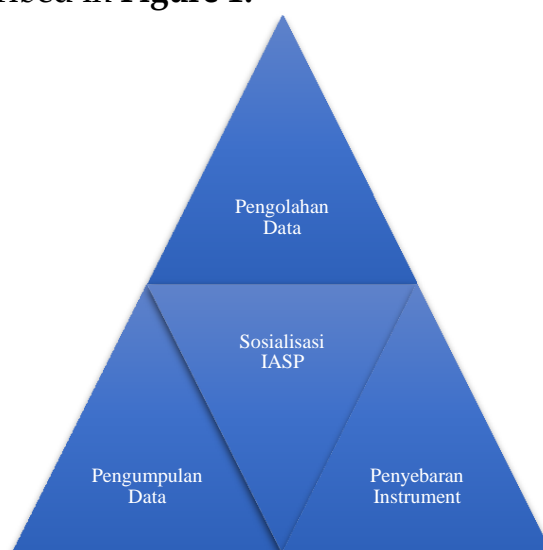
Figure 1. The mechanism for carrying out the analysis of the Education Unit Accreditation Instrument

IASP Socialization and IASP Analysis
SD/MI Serangpanjang District, Subang Regency is one of the accredited schools. Therefore, socialization of the accreditation activity plan was carried out to all school members, so that the socialization was informed when new teachings entered. The form of socialization that schools apply to prepare for accreditation is carried out in several stages, namely:

1. Understanding of the Accreditation Instrument, the school accreditation instrument concerns the real condition of schools through national education standards. Each national education standard has checklists and supporting instruments that must be filled in and physical evidence must be prepared.
2. The formulation and determination of the Unit Group is carried out by the school leadership which includes the Principal, Deputy Principal and Head of Administration. As for the formulation and determination of each accreditation instrument requirement, so that it becomes which groups/units contribute to the education unit accreditation instrument.
3. Formation of the Team, SD/MI Serangpanjang Subdistrict, Subang

Regency formed a school accreditation team consisting of two people per national education standard. As stipulated in the Decree concerning the Appointment of the Preparatory and Implementation Committee for SD/MI Accreditation in Serangpanjang District, Subang Regency.

4. Commitment, the educational unit accreditation instrument requires quite a lot of all aspects in schools so that those who are included in the school accreditation team must be committed to jointly completing this responsibility to completion.

5. Instrument Findings. Next there will be the findings of each team. Whether there is availability of physical evidence requested related to an item or there is availability of goods but in a condition that is lacking, or damaged, must be replaced or purchased.

Completion of the accreditation instrument is done online by filling in using the G-Form regarding the 2020 Education Unit Accreditation Instrument (IASP) with the link: https://bit.ly/InstrumenMutuGuru_2210040015. Educators/teachers can use their respective e-mail addresses as one of the requirements for filling out this g-form. SD/MI in Serangpanjang District, Subang Regency, prepares data on school information which includes: student data, data on teaching staff and educational staff, data on facilities that are automatically synchronized on the monitoring dashboard under the Ministry of Education and Culture with the Education Management Information System application which is abbreviated as EMIS. After checking carefully, the school accreditation team filled out the Accreditation Entry Data (DIA) online at SISPENA-S/M. Filling in the DIA must be done carefully because once it is executed (submitted) the data cannot be changed anymore (Asy'ari et al., 2021).

Understanding IASP 2020 Teachers

Teachers are the key to the presence of good quality in the field of education, in the hands of qualified teachers, students can develop themselves optimally. For this reason, apart from redistributing superior teachers to equalize the quality of schools in all regions, what is no less important is improving the quality of all existing teachers. The main task of the teacher is very complex, namely to educate, teach, guide, direct, train, and evaluate each student (Rohman & Susilo, 2019). As for improving the quality of teachers is closely related to professionalism to always improve quality in order to have standardized competence.

The author has distributed the IASP 2020 statement questionnaire via gform to teachers/educators at SD/MI at agencies located in the Serangpanjang District, Subang Regency, while after the author distributed the statement questionnaire, 30 respondents were obtained from educators in the area, as for the results is as follows:

1. The teacher is able to compile lesson plans that facilitate all students' active, innovative, creative, effective and fun learning such as: designing simple research, carrying out certain project assignments based on the students' own ideas and optimizing the surrounding environment as a learning resource and utilizing ICT or other means that fits the context.

   The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Highly capable 46.7%, Capable 40%, and Inadequate 13.3% of the total 100%, The results are based on Figure 2.

   The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 46.7%, Capable 40%, and Less able 13.3% of the total 100%, The results are based on **Figure 2.**
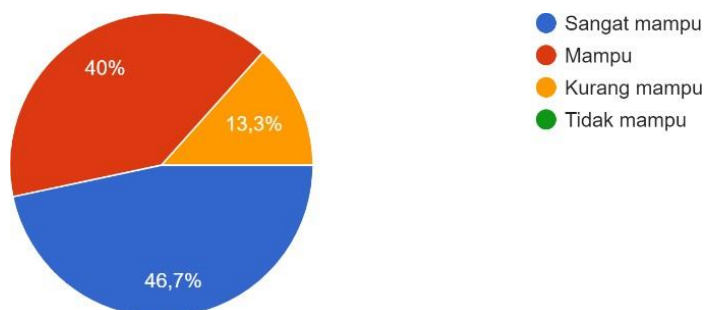
Figure 2. Analysis statement answer diagram IASP No. 1.

2. The teacher prepares a complete Learning Implementation Plan (RPP).

   The results of the answers to these statements are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 50%, Capable 33.3%, and Inadequate 16.7% of the total 100% as shown in **Figure 3.**
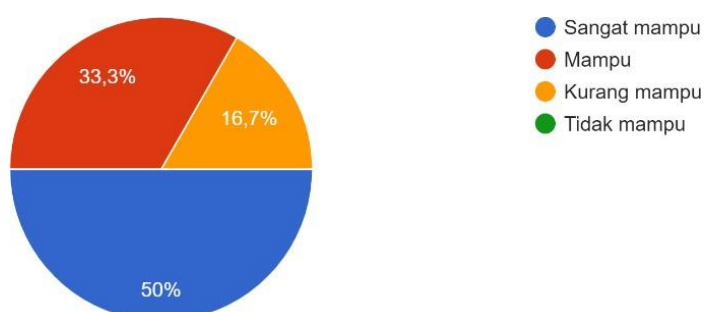

Figure 3. Analysis statement answer diagram IASP No. 2

3. The teacher is able to systematically explain the stages of preparing the lesson plans he makes.

   The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 33.3%, Capable 53.3%, and Inadequate 13.3% of the total 100%. Answers are shown in **Figure 4.**
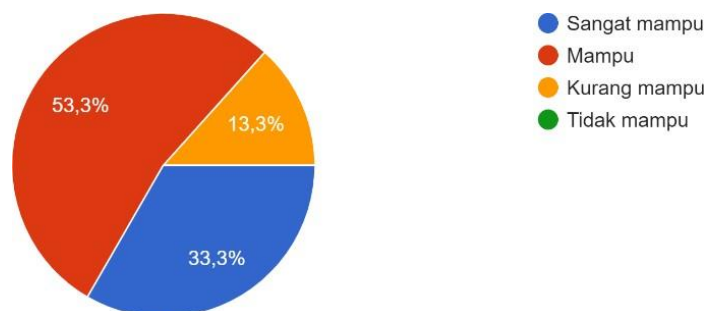
Figure 4. Analysis statement answer diagram IASP No. 3

4.   Teachers create and innovate in learning?
       Figure 5 shows a diagram of the answers to the IASP analysis question no. 4. The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 40%, Ever 46.7%, and Sometimes 13.3% of the total 100%.
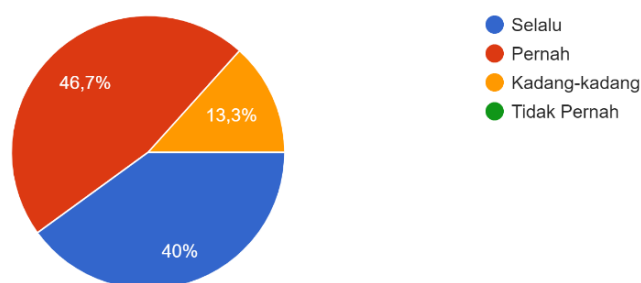

Figure 5. Analysis statement answer diagram IASP No. 4

5.   The teacher conducts self-evaluation, reflection and performance improvement periodically for competency development.
       Figure 6 shows the answers to IASP analysis question number five. The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Highly capable 23.3%, Capable 66.7%, and Inadequate 10% of the total 100%.
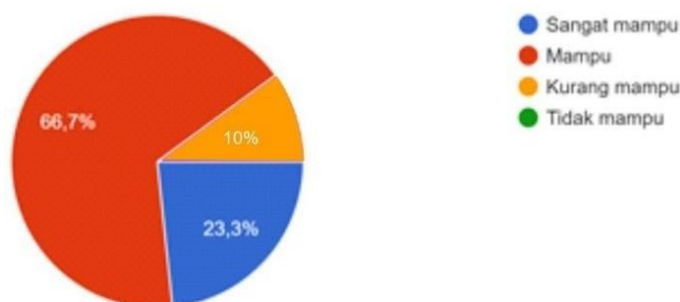

Figure 6. Analysis statement answer diagram IASP No. 5

6.   When carrying out learning, do you always look at the situation and conditions of both the school and students?
       The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the

answers: Always 56.7%, Ever 36.7%, and Sometimes 6.7% of the total 100%. These results are shown in Figure 7.
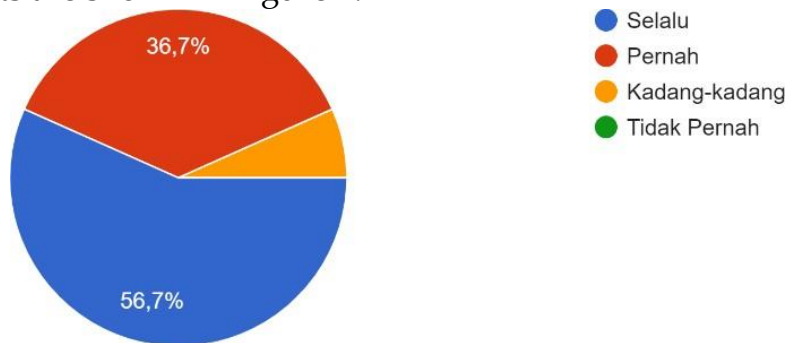

Figure 7. Analysis statement answer diagram IASP No. 6

7. Teachers carry out professional development actively to increase their knowledge.

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 36.7% and Able 63.3% of the total 100% (see Figure 8).
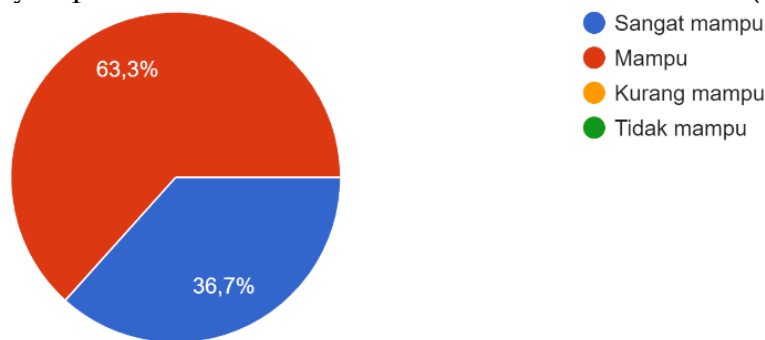

Figure 8. Analysis statement answer diagram IASP No. 7

8. Teachers carry out active professional development to increase knowledge, skills, and insights.

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 63.3%, Capable 26.7%, and Less able 10% of the total 100% (see Figure 9)
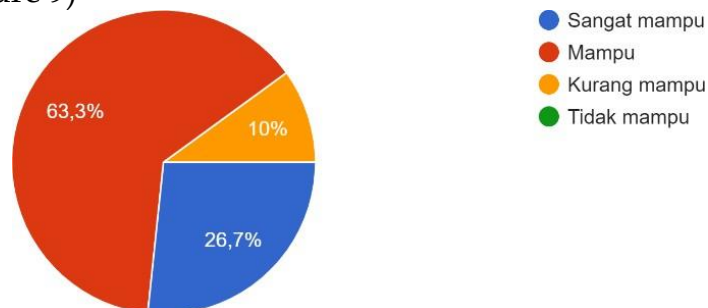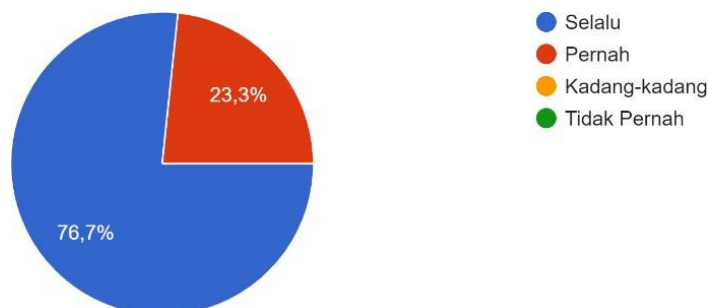

Figure 9. Analysis statement answer diagram IASP No. 8

9. Every lesson that is carried out aims to develop the knowledge and abilities of students?

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 76.7% and Ever 23.3% of the total 100% (see Figure 10).

Figure 10. Analysis statement answer diagram IASP No. 9

10. Teachers develop/modify innovative and creative learning strategies, models, methods, techniques, and media that can encourage students to learn actively, effectively, and have fun in accordance with learning objectives and inspire colleagues and/or can be duplicated by others.
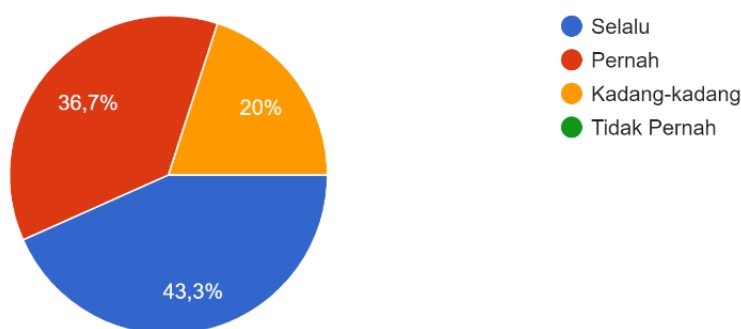   The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 43.3%, Ever 36.7%, and Sometimes 20% of the total 100% (Figure 11).

Figure 11. Analysis statement answer diagram IASP No. 10

11. Teachers carry out innovative and creative efforts in teaching and learning activities.
    The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 73.3% and Able 26.7% of the total 100% (see Figure 12).
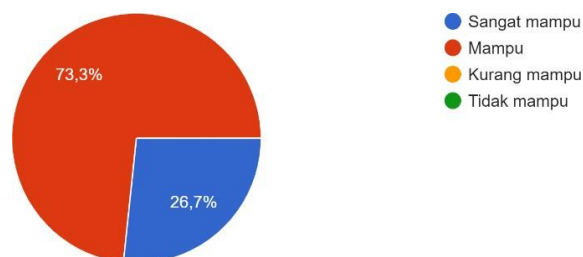
Figure 12. Analysis statement answer diagram IASP No. 11

12. Teachers develop/modify learning strategies, models, methods, techniques, and media that do not encourage the achievement of learning objectives.

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 33.3%, Ever 33.3%, Sometimes 23.3% and Never 10% of the total 100% (see Figure 13).
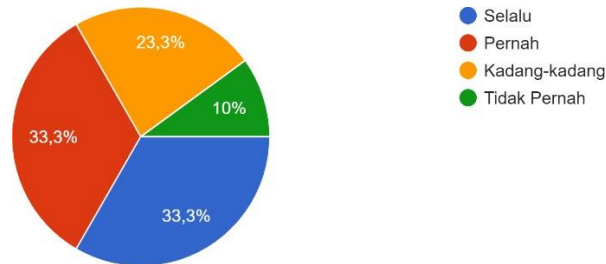

Figure 13. Analysis statement answer diagram IASP No. 12

13. The teacher develops thematic learning tools.

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Very capable 26.7%, Capable 40%, and Inadequate 33.3% of the total 100% (see Figure 14)
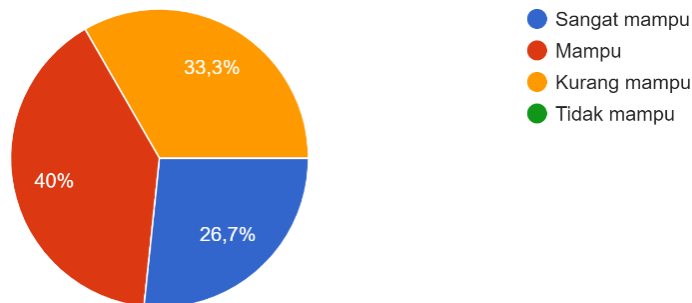

Figure 14. Analysis statement answer diagram IASP No. 13

14. Before starting the lesson, does the teacher prepare carefully and as well as possible?

The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 76.7%, Ever 13.3%, and Sometimes 10% of the total 100% (see Figure 15).
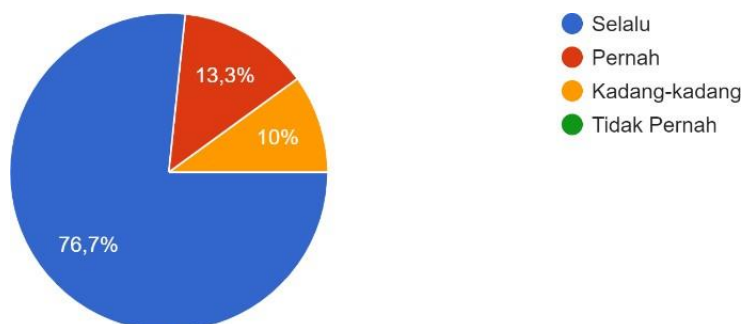
Figure 15. Analysis statement answer diagram IASP No. 14

15. Implementation of learning is done in a fun and not monotonous (boring)?
    The results of the answers to the statements above are known from 30 respondents from educators/teachers who have responded with the answers: Always 76.7%, Ever 16.7%, and Sometimes 6.7% of the total 100% (see Figure 16).
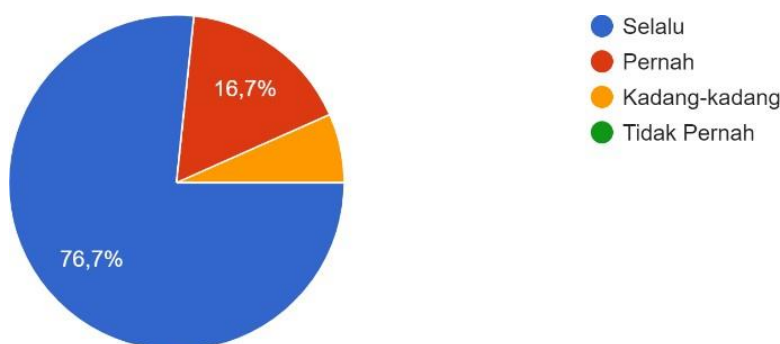

Figure 16. Analysis statement answer diagram IASP No. 15

All of the education unit accreditation instruments that have been distributed via gform to educators/teachers at the SD/MI level in Serangpanjang District, Subang Regency total 15 items. The education unit accreditation instrument places more emphasis on fulfilling documents regarding proof of the implementation of the educational process (Maba, 2017). SD/MI in Serangpanjang District, Subang Regency, has filled it out in accordance with the technical instructions for the accreditation device. Apart from that, the SD/MI of Serangpanjang Subdistrict, Subang Regency also prepared supporting data and information collection instruments.

The comparison of the level of understanding of the Education Unit Accreditation Instrument on the Teacher Quality component between Teachers of Islamic Religious Education and Teachers of Non-Islamic Religious Education can be seen in Figure 17.
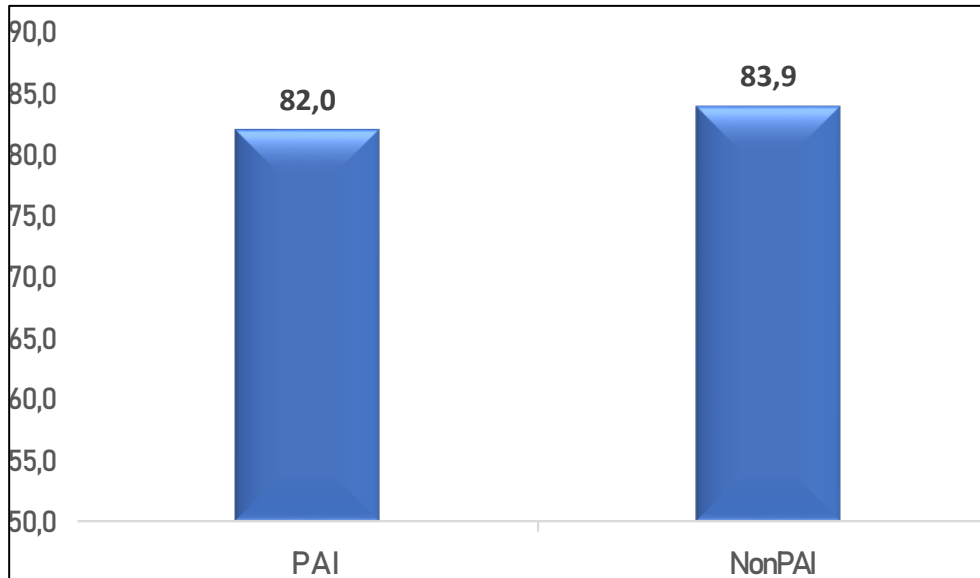
Figure 17. Achievement of understanding of Islamic Religious Education and Non-Islamic Religious Education teachers

Figure 17 shows that the understanding of Teachers of Non-Islamic Religious Education is higher than Teachers of Islamic Religious Education in the 2020 Education Unit Accreditation Instrument (IASP) in the Teacher Quality component, this was obtained from the results of the respondents' calculations after the questionnaire was distributed to the teachers concerned to see the extent to which understanding was achieved between Teachers of Islamic Religious Education and Teachers of Non-Islamic Religious Education. As for the comparison diagram for each respondent between Islamic Religious Education and Teachers of Non-Islamic Religious Education related to the teacher quality component, it can be seen in Figure 18.
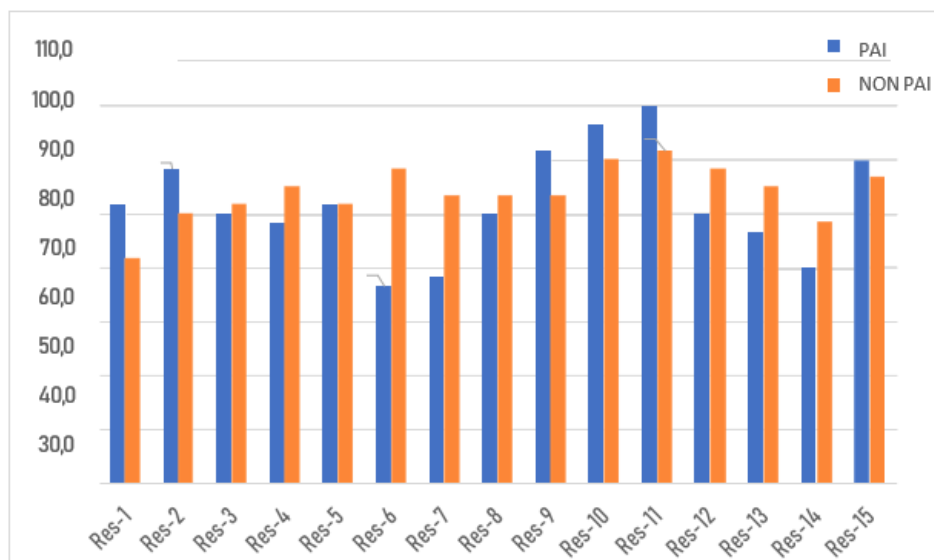
Gambar 18. Comparative diagram of the teacher's understanding of each respondent

Inhibiting and Supporting Factors for School Accreditation

The distribution of educational unit accreditation instruments at SD/MI in Serangpanjang Subdistrict, Subang Regency went very well, there were only a few problems in the preparation process, some of the physical evidence was lost, so it had to be procured again. In addition, due to limited time, the teachers who are part of the accreditation team also have responsibility for carrying out teaching and learning activities so that the collection of physical evidence is also delayed, but in the end all the physical evidence is collected very well.

The inhibiting factors experienced by schools in the accreditation process can be said to be not too heavy, because schools are very familiar with the implementation of accreditation, but on the other hand they also spend time and energy on carrying out this accreditation. So that from these obstacles the school does overtime before the implementation of accreditation to prepare all the needs in the school accreditation instrument.

Supporting factors in the school accreditation process all forms of requirements in each national education standard have been well prepared and already exist in physical evidence in accordance with real evidence in the field. Very high support from superiors, namely foundations, management, and school committees and high cooperation between school members can improve the school accreditation process (Asy'ari et al., 2021; Saleh & Malik, 2019). All elements of the school provide enormous support. Awareness, responsibility, cooperation of the entire accreditation team makes the implementation of this accreditation run smoothly. In addition, the supporting factors are that the school has prepared very good steps, all physical evidence needs have also been prepared beforehand, because this physical evidence forms the implementation of the educational process in schools.

Education Quality Improvement

As for improving the quality of education As for improving the quality of education must pay attention to the National Education Standards which include:

1. Standard Content

Learning activities that have been made by the teacher include planning, implementation, evaluation, and follow-up learning. Although some teachers have continuity in learning that is still not appropriate. But this is slowly being corrected by the school. Teachers are expected to be able to make a Learning Process Plan (RPP) to start planning, implementing, evaluating, and following up on learning properly (Probosiwi & Retnasari, 2020).

2. Process Standards

The learning process refers to the lesson plans that have been made by the teacher. When the teacher carries out the lesson, there are still teachers who are

not in accordance with the lesson plan. Learning management must be able to be improved by teachers which include maximum use of media, following up on student assessment results, and student seating layouts must be rotated so that students are able to reach the information resources provided

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3. Graduate Competency Standards

SD/MI Serangpanjang Subdistrict, Subang Regency has produced students who excel in both academic and non-academic fields. Maintaining the stability of quality owned by the school then developing the attitudes, knowledge, and skills competencies of students so that the graduates produced are more capable. This can be seen from the graduates produced reaching 100% and can continue to the next level of education

4. Standards for Educators and Education Personnel

The standards of Educators and Education Personnel require more attention (Alawiyah, 2017). Among the national education standards, the standards of educators and educational staff obtain the smallest value among the others. So SD/MI in Serangpanjang District, Subang Regency carried out several programs as a form of improving the quality of education as follows:

The standards of Educators and Education Personnel need more attention (Alawiyah, 2017). Among the national education standards, the standards of educators and educational staff obtain the smallest value among the others. So SD/MI in Serangpanjang District, Subang Regency carried out several programs as a form of improving the quality of education as follows:

a. Certification of Educators and Education Personnel. With this certification, it is hoped that it will be able to improve the quality of teachers in teaching. Not only that, certification also opens opportunities for financial improvement for teachers because teachers who are already certified will receive a teacher professional allowance (TPG).

b. Educators and Education Personnel, the recruitment process is carried out to fill the vacancy of one counseling guidance teacher to adjust to the ratio of the number of students (1: 150) owned by Development MTs and subject teachers.

c. Teacher training. Teacher training is conducted to improve teacher competency. There were several teacher trainings conducted by SD/MI in Serangpanjang Subdistrict, Subang Regency after the implementation of accreditation as a form of improving the quality of education and realizing the recommendations from BAN-S/M including: Training on

making teaching materials, training on making learning media, Class management training, Teacher communication training, Literacy training. Teacher training is held once a week, so that each week teachers receive training with various themes being stretched. The training was also divided into general training and unit training, training which was carried out only for Development MTs units and also training carried out by Development Madrasah Management for all units of education levels.

5.   Facilities and Infrastructure Standards
     The standard MTs Pembangunan facilities and infrastructure must pay more attention to the care and maintenance of small items needed for the bathroom. Fixed some broken student locker keys. The facilities in the language laboratory, some headphones cannot be used properly. This must be repaired and maintained properly to support the process of teaching and learning activities (Sinta, 2019). For planning the procurement of facilities and infrastructure, the school will carry out the process of procuring a webcam as a form of support for participants in the learning process, because in the future SD/MI in Serangpanjang District, Subang Regency will carry out face-to-face learning and distance learning alternately.

6.   Management Standards
     In terms of management standards for SD/MI, Serangpanjang District, Subang Regency, several programs are implemented as a form of improving the quality of education as follows:
a.   Development of digital schools, after school accreditation, SD/MI Serangpanjang District, Subang Regency plans learning in the form of digital schools. But not thoroughly, only in the formation of digital teaching materials.
b.   Managing student training, Development MTs provides guidance to students in training students' literacy in making scientific works such as books, essays, opinions and others. This literacy training is guided by tutors who are qualified in their fields who are invited from outside the school.
c.   Parenting, parenting training is carried out not only for parents, but also for students. Parenting training is conducted once a month by inviting speakers from national education figures. This parenting training aims to train parents in assisting teaching and learning activities for students. In addition, students are also trained to be able to carry out the learning process well and to be able to work with parents.

7.   Financing Standard
     Improving the quality of education in financing standards is found in a more practical payment system, payment of school bills for students can be made

from several types of banks such as Bank Mandiri, Bank Nasional Indonesia, Bank Rakyat Indonesia, Bank Syariah Indonesia.

8.   Rating Standards

In the SD/MI assessment standard, Serangpanjang District, Subang Regency, the quality of education is improved as follows:

a.   SIMAK is a student assessment system that can be accessed from students' parents (Asy'ari et al., 2021). In this application there are all assessments starting from daily scores in the form of tests, midterm scores, final semester scores.

b.   Follow-up for students who have not achieved KKM scores, remedial teaching that does not match.

CONCLUSION

The 2020 Education Unit Accreditation Instrument (IASP) can be well understood by educators/teachers at SD/MI Serangpanjang, Subang, Indonesia. This has been assessed according to a predetermined procedure. Teachers of Non-Islamic Religious Education' understanding is higher than Teachers of Islamic Religious Education in the analysis of the 2020 Education Unit Accreditation Instrument (IASP) on the Teacher Quality component. This research began with socialization of IASP and dissemination of IASP understanding through g-forms, assessment of adequacy of accreditation targets, school visits, validation of visitation processes and results, verification of results and preparation of recommendations, determination of results. So that with the implementation of the analysis of the 2020 education unit accreditation instrument in schools, it will provide recommendations for quality improvement for SD/MI, Serangpanjang District, Subang Regency. Suggestions in this research are that there is good socialization about accreditation and an understanding of educational unit accreditation instruments so that schools are able to prepare the accreditation process carefully from various aspects.

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