

The Effect of The Implementation of Operational Education Costs on The Realization Good Governance in The Government of The Dki Jakarta Province

Leni Indrawati¹, Faris Shafrullah², Mansyur Achmad³, Bahrullah Akbar⁴, Sampara Lukman⁵.

¹. *Doctoral Program of the Institute of Government Science, IIP Jakarta*

². *Alumni University of Padjadjaran, Bandung*

³. *Doctoral Program Lecturer, IIP Jakarta*

⁴. *University of Padjadjaran, Bandung*

⁵. *Doctoral Program Lecturer, IIP Jakarta*

ABSTRACT

This study aims to examine the effect of implementing good governance through the implementation of procurement of goods sourced from the Operational Cost of School Education in DKI Jakarta Province. There are seven principles of procurement of goods and services as measurement parameters, namely effective, efficient, transparent, open, competitive, fair and accountable. Data was collected by conducting a survey of 450 respondents at the management level in schools. The results of the study found that the implementation of good governance was not optimal, namely the aspects of effectiveness, competition, and openness in the accountability of managing educational operational funds. This condition stems from the lack of precise operational costs, low competition in determining partner providers, and the low aspect of responsibility for accountability for operational costs of education in schools.

Keywords: effective, efficient, transparent, open, competitive, fair and accountable, as well as educational operational costs.

I. INTRODUCTION :

In building quality human resources through education, the founders of the nation have laid a solid foundation, and it is stated in the opening of the fourth paragraph of the 1945 Constitution, namely "..., to educate the life of the nation...". Bureaucratic reform, through good governance and clean government, is a goal that is a manifestation of changes in the vision, mission, programs and activities of central government organizations and local governments throughout Indonesia simultaneously.

The government applies national education standards along with the amount of the education budget allocation, so that there is no inequality in education between regions and is more evenly distributed. According to Qian and Smith (2008), the gap in access to education between rural and urban areas, rather than between coastal and inland provinces, is the main cause of educational inequality in China. According to Park (1996), education affects the distribution or equity of income in 59 countries . Empirical results show that a higher level of education by the workforce has an even effect on the distribution of income. Meanwhile, the greater the level of education possessed by the workforce, the greater the income inequality among the workforce.

According to Schultz (1961), the issue of equity in education should be a major social issue, and nationally concerns about it will inevitably increase. Education funds are an investment to earn additional income in the future, schools and higher education in general are very good investments. good for improving the welfare of society.

In this study, to analyze the effect of the implementation of the Education Operational Cost policy in the DKI Jakarta Provincial Government, which mandates the principles of procurement of goods and services, namely: efficient, effective, transparent, open, competitive, fair and accountable.

II. RESEARCH AIM :

To analyze the effect of implementing Education Operational Costs carried out by schools by applying the principles of procurement of goods and services in accordance with Presidential Regulation Number 16 of 2018 Article 6.

III. LITERATURE REVIEW :

Grand Theory : Government Science The science of government is a reflection of the 1945 Constitution, which in the fourth paragraph is to educate the life of the nation. There are several views of experts that public administration teaches the best way to organize and manage public services (see Poelje 1953). According to Rosenthal (1987), Public Administration is a science that deals exclusively with the study of the internal and external functions of structures and processes.

Middle Range Theory This middle range theory is government management, or managing a government. The science of government which is influenced by management which gives rise to the paradigm of good governance. The principles of good governance according to the United Nations Development Program (UNDP) note that there are ten characteristics of good governance, namely participation, rule of law, transparency, responsiveness, consensus orientation, equality, efficiency and effectiveness, control, accountability, and strategic vision. .

Applied Theory / Operational Theory The results of the policy formulation in the form of details are divided into several account codes, all of which are procurement of goods and services. The parameter is Presidential Regulation Number 16 of 2018 Article 6 Principles of Procurement of Goods and Services, namely effective, efficient, transparent, open, competitive, fair and accountable.

Population and Sample Population is defined as a collection of data that identifies a phenomenon. The population is 293 State Junior High Schools, 117 State Senior High Schools, and 73 State Vocational High Schools, bringing a total of 483 schools in DKI Jakarta Province. A sample is a collection of data taken or selected from a population, or part of a population. A number of respondents who are used as samples are taken based on

purposive sampling technique as many as 450 people, from 45 schools with details:

Data collection technique :

The quantitative data collection techniques are:

1. Observation
2. Interview
3. Questionnaire

Data Processing Techniques :

The data processing technique is carried out by conducting the testing stages with the Structural Equation Modeling (SEM) method.

IV. RESULT :

Normality test

Normality test was conducted to find out the data were normally distributed. The conclusion was that all data were normal or normally distributed, because the Zskewness value of 345.21 was greater than 0.05, and the Zkurtosis value of 172.60 was greater than 0.05.

Multicollinearity Test :

Multicollinearity test using the Variance Inflation Factor VIF method, the conclusion is that there are no symptoms of multicollinearity in the structural equation model data, because the Variance Inflation Factor VIF value of 1.78 is smaller than 10 ($1.78 < 10$); and the values in the $1/VIF$ column are all above 0.1.

Validity Measurement :

The validity of the X_i measure of ξ_j is the magnitude of the direct structural relationship between ξ_j and X_i . In this definition, for a measure to be valid, the latent variable and the observed variable must have a unidirectional or direct relationship. There must be no intervention variable between X_i and ξ_j if X_i is to be a valid measure.

According to Bollen (1989), and Rigdon and Ferguson (1991), a variable is said to have good construct validity or latent variable, if the t value of the loading factor is greater than its critical value (or > 1.96 , or practically > 2). All loading values are non-standard or significant estimates ($p < 0.05$) which are shown in the t-value result column, all values are above 1.96. The t-values in the t-value column are all greater than 1.96, which indicates that all indicators are valid and feasible to use. Standard factor loading > 0.70 (see Bollen 1989), or > 0.50 as suggested by Joreskog and Sorbom (1993). The use of a value of 0.50 or 0.70 as a critical value can be considered valid.

Reliability Measurement :

Reliability test, namely testing the effect of each latent variable on the indicator or manifest variable. The reliability test can be done in two ways, namely the Composite Reliability method, or the Average Variance Extracted calculation method. As for the reliability test of the composite reliability measure, where standardized loadings can be obtained from Lisrel's output, and e_j is the measurement error for each indicator or observed variable (see Fornel and Larcker 1981). The cut-off level to say that Composite Reliability is quite good is > 0.6 (see Bagozzi and Youjae 1988), and Average Variance Extracted > 0.5 . All indicators of latent variables Efficient = 0.89; Effective = 0.67; Compete = 0.86; Fair = 0.63; Transparent = 0.82; Open = 0.78; and Accountable = 0.72, and all indicator values are above 0.6, therefore, all variables are reliable. If the research instrument meets the criteria, then the analysis and interpretation can be measured.

Structural Equation Modeling :

$$\text{TRANSPAR} = 0.39 \cdot \text{EFFICIEN} + 0.29 \cdot \text{EFFECTIV}, \text{Errorvar.} = 0.72, R^2 = 0.28$$

(0.082)	(0.071)	(0.25)
4.67	4.07	2.84

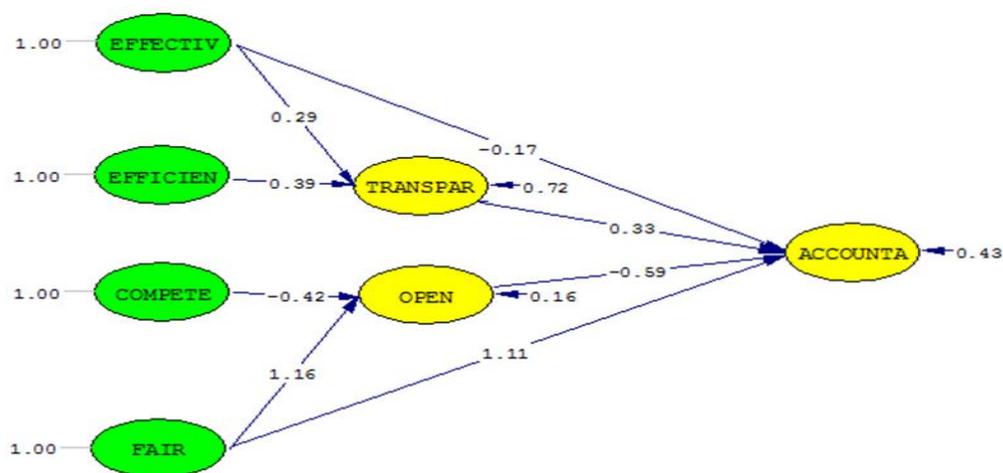
$$\text{OPEN} = -0.42 \cdot \text{COMPETE} + 1.16 \cdot \text{FAIR}, \text{Errorvar.} = 0.16, R^2 = 0.84$$

(0.076)	(0.086)	(0.050)
-5.54	13.40	3.26

$$\text{ACCOUNTA} = 0.33 \cdot \text{TRANSPAR} - 0.59 \cdot \text{OPEN} - 0.17 \cdot \text{EFFECTIV} + 1.11 \cdot \text{FAIR}, \text{Errorvar.} = 0.43, R^2 = 0.57$$

(0.079)	(0.15)	(0.065)	(0.16)	(0.082)
4.15	-3.85	-2.57	6.89	5.21

Figure 3. Structural Equation Modeling (SEM)



The following table presents the equation model in Structural Equation Modeling SEM,

which illustrates the direct effect below.

Table 1. Direct Effects of Exogenous Latent Variables on Transparent and Open Endogenous Latent Variables

NO	VARIABLE	TRANSPARENT	OPEN	VALUE	CRITERIA
1.	EFFICIENT	0,39		1,67	Significant
2.	EFFECTIVE	0,29		1,07	Significant
3.	COMPETE		-0,42	1,54	Significant
4.	FAIR		1,16	1,40	Significant

In the table above, the Efficient variable has a positive and significant direct effect (absolute p-Value value is above 1.96) on the Transparent variable of 0.39. The Effective Variable has a positive and significant direct effect on the Transparent variable of 0.29. Competing variable has a negative and significant direct effect on the Open variable of -0.42. Furthermore, the variable of fairness or justice has a direct positive and significant effect on the open variable or aspect of openness of 1.16. The description of the research results for the Accountable endogenous latent variables that are influenced by several variables can be seen in the following table.

Table 2. Direct Effect on Accountable Endogenous Latent Variables

NO	VARIABLE	ACCOUNTABLE	VALUE	CRITERIA
1.	EFFICIENT	0,33	1,15	Significant
2.	EFFECTIVE	-0,59	1,85	Significant
3.	COMPETENCE	-0,17	1,57	Significant
4.	FAIR	1,11	1,89	Significant

Based on the results of data processing in this study, which are listed in the table above, the Transparent variable has a positive and significant direct effect on the Accountable variable of 0.33. Based on the table above, the results of data processing in this study, that the Open variable has a direct negative and significant effect on the Accountable variable of -0.59. Based on the table above, the results of data processing in this study, that the Effective variable has a direct negative and significant effect on the Accountable variable of -0.17. Furthermore, the Fair variable has a positive and significant direct effect on the Accountable variable of 1.11. The following table presents the indirect effect between

exogenous latent variables (Efficient, Effective, Competitive, and Fair), with endogenous latent variables (Transparent and Open), or between endogenous variables (Transparent and Open) and endogenous variables (Accountability), and total influence between variables.

Table 3. Indirect Effects and Total Effects on Accountable Endogenous Latent Variables

NO	VARIABEL	KUNTABEL	TOTAL EFFECTS
	EFFICIENT-->TRANSPARENT	$0,39 \times 0,33 = 0,13$	
	EFFECTIVE -->TRANSPARENT	$0,29 \times 0,33 = 0,10$	$0,17 + 0,10 = -0,07$
	COMPETENCE -->OPEN	$0,42 \times -0,59 = 0,25$	-
	FAIR--> OPEN	$1,16 \times -0,59 = -0,68$	$1,11 + (-0,68) = 0,43$

Based on the table above, the results of data processing in this study, that the Efficient variable has a significant positive effect on the Accountable variable mediated by the Transparent variable of 0.13. The Effective Variable has a significant positive effect on the Accountable variable mediated by the Transparent variable of 0.10. Competing variable has a significant positive effect on the Accountable variable mediated by the Open variable of 0.25. The Fair variable has a significant negative effect on the Accountable variable mediated by the Open variable of -0.68. Furthermore, assessing the total effect of the combined direct effect of the Effective variable on Accountability is -0.17, which is added to the result of the indirect effect of the Effective variable on Accountability mediated by the Transparent variable of 0.10 and the result of the total effect is -0.07. The total effect of the combined direct effect of the Fair variable on Accountability is 1.11, which is added to the result of the indirect effect of the Fair variable on Accountability mediated by the Open variable of -0.68, and the result of the total effect is 0.43.

Goodness of Fit Test :

Furthermore, the Goodness of Fit (GOF) test is as follows:

Tabel 4. Parameter Goodness of Fit (GOF)

No	Parameter	Kriteria	Result	Information
	Absolute Fit Measures			
	Statistic Chi Square (χ^2)	73,8017	784,25	Marginal Fit
	NCP	(009.22 ; 2336.76)	69,25	Marginal Fit
	RMSEA	$0,05 \leq 0,08$	089	Mediocre
	ECVI	ECVI value that is closer to the	59	

		turated value compared to dependence		
	RMR	MR ≤ 0,05	13	arginal Fit
	GFI	FI ≤ 0,09	75	arginal Fit
	Incremental Fit Measures			
	TLI atau NNFI	0,90	90	
	NFI	FI ≥ 0,90	88	arginal Fit
	AGFI	GFI ≥ 0,90	71	arginal Fit
	RFI	FI ≥ 0,90	87	arginal Fit
	IFI	I ≥ 0,90	90	
	CFI	FI ≥ 0,90	90	
	Normed Fit Measures			
	PGFI	GFI ≥ 0,90	66	arginal Fit
	PNFI	NFI ≥ 0,90	81	arginal Fit
	AIC	AIC value that is close to the saturated value compared to dependence	60,25	
	CAIC	CAIC value that is close to the saturated value compared to dependence	109,87	
	critical N (CN)	N ≥ 200	5,81	arginal Fit

Use of confidence intervals to assess the accuracy of the expected RMSEA estimates (see Steiger 1990). The use of confidence intervals, where the confidence intervals must be small, indicates that the RMSEA has good accuracy (see Mac Callum, Browne and Sugawara 1996). The probability value regarding the closeness to the model fit and suggests that the P-value for the test of close fit (RMSEA < 0.05) should be greater than 0.05 (see Joreskog and Sorbom (1993).

There is a measure of Root Mean Square Error Approximation (RMSEA) which was introduced by Steiger and Lind in 1980 (see Byrne 1998). RMSEA is a measure of the deviation of parameter values in a model with its population covariance matrix (see Browne and Cudeck 1993). An RMSEA value of less than 0.05 indicates a fit model, and an RMSEA value ranging from 0.08 indicates that the model has a reasonable error estimate (see Byrne 1998). RMSEA ranging from 0.08 to 0.1 indicates a moderate fit (mediocre), while an RMSEA greater than 0.1 indicates a very poor model fit (see Mac Callum, Browne and Sugawara 1996). It further concludes that “..we would not want to employ a model with an

RMSEA greater than 0.1" (see Browne and Cudeck 1993).

From the table above, there are six measures of model fit criteria that meet the requirements of suitability as a model in the study. That the size of the model fit criteria can be considered sufficient to meet the requirements to become a model or model fit, is to fulfill 4 or 5 criteria sizes, with a note that the Goodness of Fit (GOF) measure is represented by one of the elements of Absolute Fit Measures, Incremental Fit Measures and Parsimonious Fit Measures (see Hair et.al 1998). Based on the table above, that the model in this study is suitable and feasible, so that the results can be drawn objective and accurate conclusions.

V. DISCUSSION

The Efficient variable has a positive and significant direct effect on the Transparent variable. This condition illustrates that efficiency is an absolute requirement in planning and procurement of goods and services. In addition, the efficient aspect is a criterion in meeting the element of transparency, so that the results of the procurement of goods do not accumulate in the school warehouse, and there is no waste and potential deviation.

The Effective variable has a direct positive and significant effect on the Transparent variable. This condition illustrates that the effective aspect should be a priority in the planning and implementation of the procurement of goods and services in schools. must meet the right target, on time, in the right quantity, and with the right quality and appropriate use, so that the procurement of goods and services in schools can meet the element of transparency.

Competing variable has a direct negative and significant effect on the Open variable. This condition shows that, in the procurement of goods and services carried out by schools, it does not meet the element of openness. This means that the school is not open or does not provide the widest possible opportunities and opportunities for all partners in participating in the procurement of goods and services carried out by the school. the principal or the Head of the School Administration Subdivision. This situation has been going on for a long time, so there has not been an atmosphere of competition or healthy competition between partners as providers of goods and services in schools. The openness aspect should be prioritized, so that there is no monopoly for providers. The school must create a conducive atmosphere, so that service providers have the same opportunity to contribute and compete in a healthy manner, especially for Cooperatives, Micro, Small and Medium Enterprises in the procurement of goods and services.

Furthermore, the variable of fairness or justice has a direct positive and significant effect on the open variable or aspects of openness. This condition shows that the school does openness only to certain parties, or to certain provider partners, so that aspects of justice can still be distributed without offending partners or other parties. Based on the results of data processing in this study, the Transparent variable has a positive and significant direct effect on the Accountable variable. This condition illustrates that the aspect of transparency is absolutely necessary in order to improve accountability or the quality of accountability for budget management by schools. In addition, the transparency aspect can be increased, the element of accessibility must be fulfilled by the public, the accountability is detailed and

clear, and it must be announced on the government website, so that the three elements of transparency are fulfilled in order to support the accountability aspect.

The Efficient variable has a positive and significant direct effect on the Transparent variable. This condition illustrates that efficiency is an absolute requirement in planning and procurement of goods and services. In addition, the efficient aspect is a criterion in meeting the element of transparency, so that the results of the procurement of goods do not accumulate in the school warehouse, and there is no waste and potential deviation.

The Effective variable has a direct positive and significant effect on the Transparent variable. This condition illustrates that the effective aspect should be a priority in the planning and implementation of the procurement of goods and services in schools. must meet the right target, on time, in the right quantity, and with the right quality and appropriate use, so that the procurement of goods and services in schools can meet the element of transparency.

Competing variable has a direct negative and significant effect on the Open variable. This condition shows that, in the procurement of goods and services carried out by schools, it does not meet the element of openness. This means that the school is not open or does not provide the widest possible opportunities and opportunities for all partners in participating in the procurement of goods and services carried out by the school. the principal or the Head of the School Administration Subdivision. This situation has been going on for a long time, so there has not been an atmosphere of competition or healthy competition between partners as providers of goods and services in schools. The openness aspect should be prioritized, so that there is no monopoly for providers. The school must create a conducive atmosphere, so that service providers have the same opportunity to contribute and compete in a healthy manner, especially for Cooperatives, Micro, Small and Medium Enterprises in the procurement of goods and services.

Furthermore, the variable of fairness or justice has a direct positive and significant effect on the open variable or aspects of openness. This condition shows that the school does openness only to certain parties, or to certain provider partners, so that aspects of justice can still be distributed without offending partners or other parties.

Based on the results of data processing in this study, the Transparent variable has a positive and significant direct effect on the Accountable variable. This condition illustrates that the aspect of transparency is absolutely necessary in order to improve accountability or the quality of accountability for budget management by schools. In addition, the transparency aspect can be increased, the element of accessibility must be fulfilled by the public, the accountability is detailed and clear, and it must be announced on the government website, so that the three elements of transparency are fulfilled in order to support the accountability aspect.

The Fair variable has a significant negative effect on the Accountable variable mediated by the Open variable. This condition illustrates that the combination of the Fair and Open variables is bad. This means that the procurement of goods and services is not going well, thus worsening the accountability aspect of budget realization by schools. It is hoped that the Sub-Department and the Education Office towards schools will pay attention to aspects of justice, do not discriminate, and prioritize the aspect of openness, not covering up a

situation that ultimately makes it difficult for schools to account for the budget for activities.

The total direct effect of the Effective variable on Accountability with the indirect effect of the Effective variable on Accountability mediated by the Transparent variable. This means that the Schools, Sub-Departments and Education Offices expect that, in the procurement of goods and services, they must improve the quality of school performance accountability. The inhibiting factors such as not being on time, not presenting the right report, not being on target, not being transparent or a combination of ineffective and not transparent must be realized by the school, so that in the future in terms of procurement of goods and services, it must prioritize aspects of effectiveness and transparency, to support the quality of school performance accountability as a whole.

The total effect of the combination of the results of the direct influence of the Fair variable on Accountability which is summed with the result of the indirect effect of the Fair variable on Accountability mediated by the Open variable, that there is a simultaneous combination of the direct influence of the Fair variable on Accountability with the combination of the indirect effect of the Fair variable on the mediated Accountability Open variable, is good and positive. This means that aspects of fairness and openness are absolute requirements that must be met by schools, in terms of budget realization accountability, in order to improve the quality of school performance accountability to the Education Office. This is very emphasized on schools, must maintain a conducive atmosphere in the procurement of goods and services, by minimizing injustice and opening wide openness. In addition, the supervision from the community is so tight, it must also accommodate complaints and obstacles from parents of students, in order to align the planning for the procurement of goods and services with all the operational needs of students.

REFERENCES :

1. Qian, Xiaolei and Smith, Russell, Measuring Regional Inequality of Education in China : Widening Coast Inland Gap or Widening Rural Urban Gap. *Journal of International Development*, March 2008, 20(2):132-144
2. Park, K. H, Educational Expansion and Educational Inequality on Income Distribution. *Economics of Education Review*, Volume 15, Issue 1, February 1996, Pages 51-58
3. Schultz, T. W, Investment in Human Capital, *JSTOR The American Economic Review*, Vol. 51, No. 1 Mar., 1961, pp. 1-17
4. Watts, Ross, L, and Zimmerman, Jerold, L., *Positive Accounting Theory*, Englewoods Cliffs, 1986, Englewood Cliffs, N.J. : Prentice-Hall.
5. Godfrey, J, Hodgson, A, and Holmes S., *Accounting Theory*, 2010, Queensland : John Wiley and Sons.
6. Mulgan, Richard, *The Processes of Public Accountability*, *Australian Journal of Public Administration* Volume 56, Issue 1, March 1997, Pages 25-36.

7. Uskara, A.M, Mulyani, Sri, Akbar, Bahrullah, Sudrajat.,The effect of internal control system's effectiveness on villagegovernment's performance, Opción, Año 35,2019, No.89, 195-214.
8. Munir, D.A, Mulyani, Sri, Akbar, Bahrullah, Yoseph, Musa.,Effect of good village governance implementation in Indonesia, Utopía Y Praxis Latinoamericana. Año: 25, n° Extra 2, 2020, pp. 233-243.
9. Poelje, Van D. G. A., Algemene Inleiding Tot De Bestuurskunde, 1953, N. Samson, NV.Alpena aan den Rijn.
10. Rosenthal, U., M.P.C.M., van, Schendelen, A.B. Ringeling, Openbaar Bestuur, Wolters Kluwer Nederland BV.1987, Samson H.D. Tjeenk Willink.
11. Brasz, H.A., KLEIJN, A., VELD, J in't., Inleiding Tot de Bestuurswetenschap, 1962,Arnhem : Vuga-boekerij.
12. Strong, C. F., Modern Political Constitutions; An Introduction to the Comparative Study of Their History and Existing Form. New York: Macmillan Company. 1950. Pp. x.
13. Iver, R. M. Mac., The Web of Government, University of Toronto Press, The University of Toronto Law Journal, 1948, Vol. 7, No. 2, pp. 524-526.
14. Wilson, Woodrow, The State: Elements of Historical and Practical Politics, 1918, D.C. Heath & Company.
15. Merriam, E, Charles, Systematics Politics.1946. University of Chicago Press.
16. Eckstein, Harry., Apter, E, David, Comperative Politics: a reader, 1963. New York, Free Press of Glencoe.
17. Gaebler, Ted, and Osborne, David. Reinventing Government : How The Entrepreneurial Spirit Is Transforming. 1993. Reading, MA. Addison Wesley Publishing Company.
18. Creighton, L, James.,The Public Participation Handbook: Making Better Decisions Through Citizen Involvement,2005. San Fransisco, Jossey-Bass A Wiley Imprint.
19. Werther, B, Jr, William, Davis, Keith, Personnel management and human resources. 1981. New York, Mc Graw Hill Book.
20. Conyers, Diana, Perencanaan Sosial di Dunia Ketiga, Suatu Pengantar, 1991. Gadjah Mada University Press, Yogyakarta.
21. Bollen, K,A., Structural Equations with Latents Variables. 1989,Wiley,New York.
22. Rigdon, E.E, and C.E., Ferguson., The Performance of the Polychoric Correlation Coefficient and Selected Fitting Function in Confirmatory Factor Analysis with Ordinal Data. 1991, Journal of Marketing Research, Sept, 491-497.
23. Doll, W.J., W, Xia and G. Torkzadeh., Confirmatory Factor Analysis of the End User Computing Satisfaction Instrument. 1994, *MIS Quarterly*, Desember, 453-461.
24. Joreskog, Karl and Dag Sorbom., LISREL 8 : Structural Equation Modeling with the SIMPLIS Command Language. 1993. Uppsala University, Scientific Software International, Inc, Chicago.
25. Igbaria, M, N, Zinatelli, P. Cragg and A.L.M. Cavaye., Personal Computing Acceptable Factors in Small Firm: Structural Equation Model. 1997. *MIS Quarterly*,September., 279-299.

26. Bagozzi, R.P, and Yi, Youjae., On the Evaluation of Structural Equation Models. 1988. *Academy of Marketing Science, Journal of the Academy of Marketing Science Spring*, Vol. 16 No.1.
27. Mac Callum, RC, M.W Browne and H.W. Sugawara., Power Analysis and Determination of Sample Size for Covariance Structure Modeling, 1996. *Psychological Methods*, 1. 130-149.
28. Steiger, J.H., Structural Model Evaluation and Modification : An Interval Estimation Approach. 1990. *Multivariate Behavioral Research*, 25:173-180.
29. Byrne, B.M., Structural Equation Modeling With LISREL, PRELIS and SIMPLIS: Basic Concepts, applications and programming. 1998. New Jersey: Lawrence Erlbaum Associates, Inc.
30. Browne, M.W., and Cudeck, R., Alternative Ways of Assessing Model Fit, in K.A. Bollen and J.S. Long (Eds), *Testing Structural Equation Models*. 1993. Newbury Park, CA: Sage.
31. Hair, J.F. Anderson, R.E, Tatham, R.L, and Black, W.C., *Multivariate Data Analysis*, 1998. 5th Edition, Prentice Hall International: UK.
32. Fornel, C, and D.F, Larcker., Evaluating Structural Equation Models with Unobserved Variables and Measurement Error. 1981. *Journal Of Marketing Research*, 18, 39-50.