



## EDUCATION FINANCING MANAGEMENT IN IMPROVING THE QUALITY OF LEARNING IN SMA MUHAMMADIYAH 4 BANDUNG CITY

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### Abstract :

Education is an essential and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual strength, self-control, personality, intelligence, noble character, and the skills they need regarding the nation and state. The purpose of national education is to develop the potential of students to become human beings who believe in and fear God Almighty, have a noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens. The National Education Standards (SNP) consist of content standards, processes, educators and education personnel, graduate competencies, facilities and infrastructure, financing, management, and assessment. With the existence of these national standards, the direction of improving the quality of Indonesian education becomes more explicit, which states that the SNP's fulfillment is carried out to realize the implementation of quality education. Take part in contributing to financing education for the expected educational goals. The description presented is the use of education financing with rudimentary supervisory management techniques, and the obstacles faced by school principals in managing education financing are problems.

**Keywords:** *financing management, learning quality, educational goals*

### Abstrak :

Pendidikan adalah suatu usaha dasar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya menyangkut bangsa dan negara. Tujuan pendidikan nasional yaitu mengembangkan potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggung jawab. Standar Nasional Pendidikan (SNP) terdiri dari standar isi, proses, pendidik dan tenaga kependidikan, kompetensi lulusan, sarana dan prasarana, pembiayaan, pengelolaan, dan penilaian. Dengan adanya standar nasional tersebut, maka arah peningkatan mutu pendidikan Indonesia menjadi lebih jelas yang menyatakan bahwa pemenuhan SNP dilakukan guna mewujudkan pelaksanaan pendidikan yang bermutu. Pengelolaan pembiayaan

pendidikan yang belum mengikuti petunjuk POS, akan dapat menjadikan gagalnya pengelolaan pembiayaan terlebih dengan tidak memfungsikan pengawasan dari pemerintah untuk ikut andil dalam memberikan kontribusi terhadap pembiayaan pendidikan, sehingga tujuan pendidikan yang diharapkan. Uraian yang disampaikan merupakan penggunaan pembiayaan pendidikan dengan teknik pengelolaan pengawasan yang belum sempurna dan kendala-kendala yang dihadapi oleh kepala sekolah dalam pengelolaan pembiayaan pendidikan merupakan masalah yang terjadi.

**Kata Kunci :** *manajemen pembiayaan, mutu pembelajaran, tujuan pendidikan*

## INTRODUCTION.

Quality is a structured process to improve the resulting output. In financing management, there is one effort to improve the quality of learning education to understand how implementing management can improve the quality of education and learn in SMA Muhammadiyah 4 BANDUNG. Education is an effort to create human beings towards progress under Law no. 22 of 2003 (UU SISDIKNAS ) chapter I article 1, which reads: Education is a fundamental and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious, spiritual strength, self-control, personality, intelligence, noble character, as well as the skills he needs regarding the nation and state. The meaning conveyed above is to mandate that every qualified and qualified citizen must own an education.

The purpose of national education is to develop the potential of students to become human beings who believe and fear God Almighty, have a noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens (Law No. 2003). Therefore, students are the input and output of education that requires quality education. The minimum indicator of quality education can be seen from the National Education Standards (SNP) achievement. In Government Regulation Number 19 of 2005 concerning National Education Standards, it is stated that the National Education Standards (SNP) are the minimum criteria regarding the education system in all jurisdictions of the Unitary State of the Republic of Indonesia. The National Education Standards (SNP) consist of content standards, processes, educators and education personnel, graduate competencies, facilities and infrastructure, financing, management, and assessment. With the existence of these national standards, the direction of improving the quality of Indonesian education becomes clearer (Rahaijo, 2012: 301). It was also emphasized by Hidayah, Susilowati, and Sukirman (2014: 15-16), who stated that the SNP was fulfilled to implement quality education.

Ghazali (2012:1) provides an overview: The cost of education is the monetary value of the educational resources needed to manage and provide education, therefore to calculate the cost of education must first identify the educational resource needs, including qualifications or specifications and the amount, to manage and administer education.

Stoner and Freeman ( Usman: 2012:14 ) said: "Management is the art of doing work through people (*The art of getting things done through people*)". Usman (2013:6) says: Management in a broad sense is planning,

implementation, and supervision. The arguments presented above are activities carried out in an organization where leaders and components are led to work together to achieve predetermined goals.

Management of education financing that has not followed POS instructions can lead to the failure of financing management, especially by not functioning supervision from the government to contribute to education financing, so that the expected educational goals of SMA Muhammadiyah 4 Bandung City have not been maximized. The description presented is the use of education financing with rudimentary supervisory management techniques, and the obstacles faced by school principals in managing education financing are problems. Hence, the authors are interested in examining the role of education financing in improving the quality of learning quality.

There are 8 standards, one of which is the Financing Standard. The financing standard regulates the components and the number of operating costs of an education unit, which is valid for one year and consists of investment, operational, and personal costs (Government Regulation No. 19 of 2005). In this case, the government has made efforts to improve the quality of education, for example, through financing in the form of School Operational Assistance Funds (BOS), Regional School Operational Assistance (BOSDA), Education Operational Assistance (BOP), Special Allocation Funds (DAK), and others.

Peters (Edward Deming 2008:15) says the crucial role of the customer concerning quality in the *thriving on chaos*. Mahmud (2012: 567) "Mastery of science and technology for the younger generation, or improving the quality of young human resources through the field of education in various variants, is the ship in the direction of Bandung Champion". The above definition provides an analysis that the quality of education is closely related to the financing owned by educational institutions.

According to Usman (2013: 5) " Management comes from Latin, namely from the origin of the word *manus*, which means hand and *agree* (to do)". These words are combined into the *manager*, which means to handle. A *manager* is to *manage* (verb), *management* (noun) and *manager* for the person who does it". Can be translated into Indonesian into management (management). According to Anwar (2013: 136) "Humans in their lives always fulfill their needs, whether manifested as physical needs or spiritual needs, to meet their needs humans need tools to fulfill needs in the form of goods or services".

For every institution/ institution, quality is the main agenda and the most crucial task. Some people think of quality as an enigmatic concept. Quality is considered something that is challenging to measure. Quality in one's view sometimes contradicts quality with the views of others. So it is not strange when two experts do not come to the same conclusion about how to create a good institution.

According to Juran, quality is defined as the characteristics of a product that meet customer needs and provide customer satisfaction. Juran defines quality as follows:

"Quality" means those features of products that meet customer needs and thereby provide customer satisfaction. In

this sense, the meaning of quality is oriented to income. The purpose of such higher quality is to provide greater customer satisfaction and, one hopes, to increase income. However, providing more and better quality features usually requires an investment and hence usually involves increases in costs. Therefore, higher quality, in this sense, usually "costs more."

Higher quality goals are to provide customer satisfaction and meet one's expectations to increase income. Providing different and better quality types requires investment and usually involves increased financing. Therefore, higher quality usually requires more expensive financing.

Quality management is a means that allows educational professionals to be able to adapt to the forces of change that are embracing the education system. The knowledge needed to improve the education system already exists in the education community. Difficulty n The problem faced by educational institutions today is the inability to deal with a failed system, so it becomes a veil for educational professionals to develop or implement new educational processes that improve the quality of education.

According to Suhardan et al. (2012: 23) argue that: "Direct costs are tangible in the form of spending money which is directly used to finance the implementation of the teaching and learning process, research and community service, salaries of teachers and other employees, books, equipment materials, and maintenance costs. " It can be concluded that the education component incurs direct costs to meet their needs in following the education and learning process. These costs have nothing to do with the government, that education financing is very much needed to improve education quality.

Learning is the essence of education. If the learning process is conducive and able to foster inspiration, motivation, enthusiasm and learning creations, it leads to educational success. The building may be simple, the office space may be narrow, and the position of the Islamic educational institution may be on the outskirts, as long as the learning system is truly conducive and able to ensure the continuity of the education process properly. Why are magnificent buildings and luxurious offices located in the middle of a big city if the learning system is stealthy, indeed, it cannot deliver educational success. It is because education requires an intensive process, and there is no instant education.

Learning is a conscious and systematic effort. Planning and implementation of learning is expected to have specific goals set. Thus, the learning process between students and teachers and sources of knowledge must be directed so that students can gain meaningful experiences.

Schools are places of learning that provide quality services through varied learning strategies, continuous assessment, and fast and appropriate follow-up. They encourage student participation in learning, pay attention to student attendance, implementation of student assignments, and the sustainability of their assignments.

The learning process is the main activity of the school, thus, schools are given the freedom to choose the most effective learning and teaching strategies, methods, and techniques, according to the characteristics of the subjects,

students, teachers and the actual conditions of the resources available in the school. The student-centred learning process can empower students by emphasizing activeness in student learning, not teacher-teaching activities.

## RESEARCH METHOD

This study examines and describes the planning, organization, implementation and supervision of education financing to improve the quality of learning. Following the research focus, this study uses a qualitative approach and the location chosen is SMA Muhammadiyah 4 Bandung City, with research subjects principals, teachers, school treasurers and committees. In qualitative research, the researcher acts as a human instrument to find data and information directly from the source by capturing various phenomena that occur in the field. The data validity test was carried out by researchers with four tests, namely the credibility test, Transferebelitas, Dependability, and Comparability.

## DISCUSSION

From the research conducted, the following conclusions can be drawn:

1. The role of the principal is to plan the source of funding for education funding at SMA Muhammadiyah 4 Bandung City to use education financing under the POS that the government has given. This is where the principal deliberates with school components in planning education financing so that education financing follows what has been mutually agreed. Education financing planning is usually carried out at the beginning of the year; even though the budget funds provided by the government have not yet been reduced, the planned education financing plans prioritize essential and urgent matters.
2. The education financing provided by the government prioritizes the most *vital* things needed by school organizations so that these costs benefit the quality and quality of education at SMA Muhammadiyah 4 Bandung City.
3. The planning carries out the application of education financing funds to achieve the education quality has been carried out together with the school components and is allocated according to the planning that has been carried out. This is where the principal carefully conducts every expenditure and expenditure in a minimal but quality manner to improve the quality of education.
4. Supervision of education financing is carried out internally and externally. Internally it is carried out by the Provincial Office, while externally, it is carried out by the regional and central governments. various parties who
5. The obstacles experienced in managing education financing are divided into two problems, namely:
  - Difference between planning and the costs received from the government.

- Payment of school committee fees is not carried out regularly every month validated.

Learning is the essence of education. In the learning process, if it is conducive and able to produce inspiration, motivation, enthusiasm, and learning creations, it leads to educational success.

The building may be simple, the office space may be narrow, and the position of the Islamic educational institution may be on the outskirts, as long as the learning system is truly conducive and can still ensure the continuity of the educational process properly. Why are magnificent buildings and luxurious offices located in the middle of a big city, if the learning system is stealthy, it cannot deliver the success of education with the best quality.

The learning process requires an intensive pattern, and there is no instant education. Learning is a conscious and systematic effort. Planning and implementation of learning are expected to have specific goals; thus, the learning process manifested in interactions between students and teachers and sources of knowledge must be directed so that learning can gain meaningful experiences. Schools are places of learning that provide quality services through varied learning strategies, continuous assessment, encourage student participation in learning, and pay attention to student attendance, student assignments and other things to improve the quality of education.

Schools are free to choose the most effective learning and teaching strategies, methods, and techniques, according to the characteristics of subjects, students, teachers and the actual conditions of the resources available in the school.

The student-centred learning process is more capable of empowering students by emphasizing students' active learning, not teachers' active teaching.

Several attempts to reorganize work practices with the concept of Total Quality Management (TQM) have been carried out by several universities in America. In the 1990s, the TQM method became necessary and was implemented in several other universities. With many ideas related to quality, it is also well developed by higher education institutions. Ideas are constantly being researched and implemented by schools.

A teacher must be able to carry out evaluations depending on the student's mastery of specific competencies after the students have followed the learning process. The evaluation can also aim to determine each student's learning difficulties. The purpose of the evaluation must be clear to provide direction and scope for the development of the evaluation. The assessment of students at the primary and secondary education levels is based on objective, integrated, economic, and transparent principles. The education assessment standards set through Permendiknas number 20 of 2007 concerning education assessment standards include procedures and instruments for assessing student learning outcomes.

The definition of a learning strategy is a learning activity that must be done by teachers and students so that learning objectives can be achieved effectively and efficiently. Strategy can be interpreted as an outline to act to achieve predetermined goals. Strategy in education can be interpreted as a plan

that contains a series of activities designed to achieve specific educational goals.

Cohen, in his book, alludes to the assessment of learning strategies, detailed as follows: " a) every child knows how they are doing, and understands what they need to do to improve and get there. b) every teacher is equipped to make well-founded judgments about pupils' attainment, understands the concepts and principles of progression, and knows how to use their assessment judgments to forward plan, particularly for pupils who are not fulfilling their potential c) every school has in place structured and systematic assessment systems for making regular, useful, manageable and accurate assessments of pupils, and for tracking their progress d) every parent and carer knows how their child is doing, what they need to do to improve, and how they can support the child and their teachers".

Cohen illustrates that students, teachers, schools, and parents must have a close relationship and contribute to learning strategies. First, each child knows how they learn and understands what they need to improve learning and how to get there. Second, every educator is prepared to make sound judgments about student achievement, understand developmental concepts and principles, and know how to use assessments to plan for the future, especially for students who cannot maximize their abilities. Third, every school has a structured and systematic assessment system to make regular, valuable, manageable, and accurate assessments of students and to track their progress. Fourth, every parent and caregiver knows how their child is doing, what they need to do to improve, and how parents can support their child and teacher.

Teaching and learning strategies in effective schools must be centered on student activities because the responsibility lies with the students. Schools are responsible for accommodating student activities so that students want to learn. This is based on the notion of learning as an active student activity in building an understanding. Teachers need to encourage students to use their authority in building ideas and creating situations that encourage student initiative, motivation, and responsibility for lifelong learning.

The education process can be said to be of high quality if there is a process of coordinating, harmonizing, and integrating various school inputs, both those incorporated in human resources and non-human resources, which are carried out in harmony to be able to create a conducive learning and educational situation, able to encourage motivation and interest in learning, and genuinely able to empower all elements of education in schools

Quality is a structured process to improve the resulting output. Quality creates an environment for educators, parents, government officials, community representatives, and business leaders to work together to provide students with the resources they need to meet their societal, business, and academic challenges both now and in the future. If the quality of education is to be improved, it is necessary to have leaders of educational professionals.

## CONCLUSION

The role of the principal is to plan the source of funding for education funding at SMA Muhammadiyah 4 Bandung City to use education financing by the POS that the government has given. This is where the principal deliberates

with school components in planning education financing so that the education financing is by what has been mutually agreed. Education financing planning is usually carried out at the beginning of the year; even though the budget funds provided by the government have not yet been reduced, the planned education financing plans prioritize essential and urgent matters. Techniques and strategies The education financing provided by the government prioritize the most *vital* things the school organization needs so that these costs benefit the quality and quality of education at SMA Muhammadiyah 4 Bandung City. The application of education financing funds to achieve the quality of education is carried out under the planning with school components, and it is allocated according to the planning that has been carried out. This is where the principal carefully conducts every expenditure and expenditure in a minimal but quality manner to improve the quality of education. Supervision of education financing is carried out internally and externally. Internally it is carried out by the Provincial Office, while externally, it is carried out by the regional and central governments. The management of education financing is divided into two problems: (a) The difference between planning and the costs received from the government. (b) Payment of school committee fees is not carried out regularly every month.

The standards are a) Content standard, b) Process standard, c) Competency standards for graduates, d) Standards of educators and education, e) Infrastructure standard, f) Management standards, g) Standard financing h) Assessment standards. Education funding provided by the government prioritizes the most *priority* things needed by school organizations, so these costs benefit the quality and quality of education in schools. SMA Muhammadiyah 4 Bandung City .

Implementation of supervision of education financing at SMA Muhammadiyah 4 Bandung City has been ongoing and running based on technical instructions for implementing appropriate supervision of education financing, both internal and external supervision of the school. The supervisors who oversee this financing are various authorized parties, such as internal supervision carried out by the Principal

The principle of supervision, according to the law has been determined by the government so the implementation of supervision carried out provide the management of education financing.

The obstacles experienced by school principals and teachers on education financing are the funds that have been received. There is no match between the planned use of finance and the realization carried out in the field, resulting in the shrinking of funds from what has been planned and a lack of understanding of sound financial managers. Principal, treasurer, and teacher council in financial management. Furthermore, the obstacles or obstacles experienced by the principal, treasurer, and other obstacle boards are the demands from other parties that should not be charged to education financing. Collection of financing like this reduces the strategic things that should be the main priority of education financing.

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