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Analysis Of The Implementation Of The Education Cost In Private Buddhist Higher Education In Indonesia

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Abstract: This study aims to find out: (1) the unit cost of education in private Buddhist higher education in Indonesia, (2) the composition of education costs borne by the government and student parents, (3) the effect of costs incurred by student parents (direct costs and indirect costs) on student academic achievement. This study involved 5 Buddhist universities namely; STAB Samaratungga Boyolali, STAB Syaellendra Semarang, STAB Janarakhita Lampung, STAB Kertarajasa batu East Java and STAB Nalanda Jakarta. By using descriptive analysis, correlation analysis can be seen that the unit cost per student and per year is IDR. 11,829,087. The ratio of government funds to student parents is 14%: 86%. There is a significant relationship between direct and indirect costs and achievements. student learning, and there is a significant correlation between direct and indirect costs of student achievement.

Index Terms: direct costs, indirect costs, achievement, STAB, achievement.

1 INTRODUCTION

Education is an investment for humans in facing the future. Human resource investment is a number of funds released in the purpose of having the opportunity to earn income during the investment process. Investment in human resources in education has the purpose of earning income and happiness after the investment process is completed. In the process of education investment a person requires sufficient funds to support the achievement of education. The phenomenon that often occurs related to the cost of education is differences in budget expenditures in the field of education in developed countries. This also happens to the difference in the cost of higher education both in Buddhist education institutions and in other private universities.

Budda religion colleges in Indonesia in terms of funding and quality are still relatively low. The interest of the Buddhist community to continue studying at the Buddhist religious college is still relatively low. One of the reason is related to the cost of education which is considered still not affordable. In addition, there are also differences in costs for education, including investment in education related to community welfare improvement programs. The education cost system is the process by which income and available resources are used to formulate and operationalize tertiary institutions. The system of education cost varies greatly of on the condition of each country such as geographical condition, level condition of education, political condition of education, low condition of education, economic condition of education. Government funding programs ad higher education administration. Meanwhile there are several factors that need to be considered to determine whether or not the system is in accordance with state conditions. To find out whether the system is satisfactory, can be done by: (1) calculating various

proportions from age group, gender, illiteracy level; (2) distributing of education resources efficiently and fairly as the obligation of the central government to subsidize the education sector compared to other sectors. This study shows that the quality of academic services, the cost of education and the satisfaction of students of the Bandung College of Tourism are in the high category. In addition, the effect of academic service quality on student satisfaction in the low category, the effect of education costs on student satisfaction in the low category and the effect of academic service quality and education costs on student satisfaction in the low category. Based on the results of the study, there are some recommendations needed to improve Student satisfaction, including to continuously improve academic services for the sake of creating student satisfaction, should adopt the Total Quality Management (TQM) approach, as an evaluation material should conduct research on student satisfaction. Siti Saniyyah^[2], this research shows that: (1) the management of education Costs in Madrasah Ibtidaiyah in the city of Bandung is very high, (2) community participation in Madrasah Ibtidaiyah in the city of Bandung has a high category, (3) the quality of learning services in Madrasahs is very high; Private Ibtidaiyah in the city of Bandung has a very high category, (4) the management of education costs has a positive and significant effect on the quality of learning services and is quite strong, (5) community participation has no significant effect on the quality of learning services and has a low category, (6) management of education costs and community participation does not significantly influence the quality of learning services and is categorized quite strong.

Based on the theory of learning achievement, in a large^[3] learning achievement is the mastery of knowledge of the skills developed by subjects typically addressed by tests or grades given by the teacher. According to S. Nasution^[4] states that learning achievement is perfection achieved by someone in thinking, feeling and doing. From several definitions of experts there are differences in definitions and factors that determine learning achievement, namely:

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Table 1. Differences in understanding learning achievement

Component	Sumadi Suryabrata(2002)	Muhibbin Syah(2010)
Definition	value as a formula which is at given by the teacher a field of study about learning progress or achievement during a certain period	the level of success of students in achieving the goals set in a program and the results can be measured.
Defining factor	1. factors originating from the external of outside of person based on social factors and social factors in learning. social factors in learning. 2. factors originating from the external of outside of person based on physiological and psychological.	1. internal factors 2. external factors 3. approach factors

From the table above it can be understood that there is a gap between the opinions of Suryabrata and Muhibbin, Surya brata is still a general definition of achievement but Muhibbin has led to the assessment stage. From a review of the determinants of learning achievement, Suryabrata determined 2 main factors namely internal and external factors while Muhibbin determined 3 main factors namely internal, external and approach factors.

2 LITERATURE REVIEW

The Nature of Education Costs

Funding comes from the word of cost, which mean they spent money for establish, implementation, etc.) something; fees; shopping. So, financing is everything related to costs Cost is one component of the input (instrumental input) which is very important in the administration of education in schools [5]. In terms of cost can be as expenses, or in economic terms means costs / expenses in the form of money or other monetary forms [6]. Finance and financing are one of the resources that directly support the effectiveness and efficiency of education management [7]. In this case, and costs can be as all types of expenses relating to the administration of education [7]. Education funding is closely related to the economic theory of education. In Ferdi (2013), Samuelson (1961) suggested that education economics in essence is an activity regarding how humans and society choose, with or without money, to utilize scarce productive resources to create various types of training, development of knowledge, skills, thoughts, character, etc., especially through formal schools in a period of time and distribute it now and in the future, among the people. Levin [8] education finance is the process by which income and available resources are used to formulate and operationalize tertiary institutions in different geographical areas and levels of education. The funding of this tertiary institution is related to the politics of education and government funding programs and tertiary administration. Some terms that are often used in college financing, namely school income, school expenditures, school capital and current cost. In higher education financing there is no single and best approach to financing all tertiary institutions because the

conditions of each tertiary institution are different. In analyzing education costs, the input and output factors of education and the processes involved in them are associated with cost reduction and efficiency improvement programs, they can be calculated using techniques (cost analysis): (1) productivity measurement or cost-effectiveness analysis or (2) cost analysis -benefit. The results of the calculation of education costs can evaluate whether the investment is profitable or not, for the individual or for the community at large. Every decision on the issue of higher education funding will affect how resources are obtained and allocated. Therefore it is necessary to see who will be educated and how much education services can be provided, how they will be educated, who will pay for education. Likewise, what government system is most suitable for supporting the education funding system. Cost analysis is very important to be studied by education stakeholders in order to achieve efficiency in the delivery of education in universities or schools. In terms of education funding, Fattah [9] explains that low costs affect the quality of education in elementary schools and the teaching-learning process as well as the quality of outcomes produced. This means that there is a positive relationship between the magnitude of the cost of education and improving the quality of education in elementary schools and in secondary and tertiary levels. Therefore education stakeholders must use good management of planning, organizing, actuating and controlling in order to achieve quality education that is balanced with an ideal cost. Every policy in higher education funding will affect how resources are obtained and allocated. By examining various different regulations and policies in the education sector, the consequences for education funding will be seen, namely: (1) decisions about who will be educated and how much education services can be provided, (2) decisions about how they will be educated, (3) decisions about who will pay for education costs, (4) decisions about what government system is most suitable for supporting funding College According to J. Wiseman (1987) there are three aspects that need to be examined in seeing whether the government needs to be involved in the issue of education funding, (1) the needs and availability of education related to the education sector can be considered as one of the tools of trade and the need for investment in human capital, (2) education funding related to the right of parents and students to choose college for their children to education will have an impact on the overall social benefit. (3) the influence of political and economic factors on the education sector In determining unit costs there are two approaches, namely: the macro approach and the micro approach. In the macro approach, the main factor that determines the calculation of unit costs in the education system is the policy in allocating the education budget in each country. In the micro approach, analyzing education costs based on total expenditure (total cost) and the number of unit costs (unit cost) by type and level of education. Total costs are the combined costs per component of educational input in each tertiary institution. Unit education costs are the average costs incurred to carry out education in higher education per student per budget year. This unit of cost is a function of the amount of higher education expenditure and the number of college students. In the administration of education, cost has a very decisive role. Cost is a must, because without the cost of the educational process will not run. The cost of education is one component of instrumental input (instrumental input)

which is very important in the administration of education. In every effort to achieve educational goals, both quantitative and qualitative objectives, the cost of education has a very decisive role (Suriadi, 2004). Furthermore, Suriadi said, there was almost no educational effort that could ignore the role of costs, so it could be said that without the cost of the education process especially in tertiary institutions it would not work. The costs of tertiary education have a broad scope, namely all types of expenses relating to the administration of education, in the form of money, goods and labor (which can be priced in money), for example, student fees are clearly from costs, physical facilities, books and teachers are also a cost.

The Nature of Direct Costs

Direct costs are all forms of expenditure that directly support the implementation of education (Supriyadi, 2006). Nanang Fattah (2004) stated that direct costs consist of costs issued for the of the implementation of teaching and learning activities of students, namely in the form of purchase of learning tools, learning tools, transportation costs, teacher salaries, all the component based government, parents, and students themselves.

Direct costs it means that needs in the teaching and learning process at school or universities.

The Nature of Indirect Costs

While indirect costs are expenditures that indirectly support the educational process but it is the educational process to occur in schools, for example student living costs, transportation costs, snack costs, health costs, and opportunity costs^[5]. Or in other words, indirect costs in the form of lost profits (forgone earnings) in the form of lost opportunity costs (opportunity costs) that are sacrificed by students while studying^[9]. The types of education costs borne by students' parents, whether directly paid to tertiary institutions or self-spent by students, need to be known by the management of tertiary institutions. This is important to know in order to determine more operational policies on education funding at the tertiary level. If the amount of student expenditure for each component is known, then in order to reduce the burden on poor families, the government can determine by of these components can be subsidized for how much the subsidy is given^[5]. Another benefit of this research is that universities can find out the influence of costs incurred by parents of students both directly and indirectly paid to universities on student achievement. The Nature of Achievement Learning achievement according to the Indonesian Dictionary (2005: 895) means: a) mastery of knowledge or skills developed by the subject, usually indicated by test scores or grades given by the teacher, b) abilities that really exist or can be observed (actual abilities) and which can be measured directly with certain tests. According to Sumadi Suryabrata (2006: 297), achievement can also be defined as follows "value is the final formulation that can be given by the teacher regarding the progress / achievement of student learning during a certain period". So, achievement is the result of students' efforts during a certain period of doing activities.

Factors That Influence Learning Achievement

Learning achievement has a close relationship with learning activities, many factors affect learning achievement both from within the individual itself as well as factors that come from

outside the individual. According to Ngalm Purwanto^[10] the factors that influence learning achievement are:

a) Factors from within the individual; consists of physiological factors. Physiological factors are physical conditions and the five senses. While psychological factors, namely talent, interest, intelligence, achievement motivation and cognitive abilities.

b) Factors from outside the individual; consists of environmental factors and instrumental factors. Environmental factors, namely the social environment and the natural environment. While the instrumental factors are curriculum, materials, teachers, facilities, administration, and management.

In line with this opinion, Muhibbin Syah (2011: 145) divides the factors that influence learning into 3 types, namely: 1) the internal factors, which include the physical and spiritual state of students, 2) the external factors which are environmental conditions around students, and 3) the learning approach factor which is a type of student learning effort which includes strategies and methods used by students to conduct learning activities subject matter. The success and failure of a person in learning is influenced by several factors. Factors that influence the achievement of student learning outcomes are internal factors and external factors. Based on the opinions above it can be concluded that the factors that influence learning achievement are as follows:

a) Factors from within the individual

Consists of physiological factors. Physiological factors are physical conditions and the five senses. While psychological factors, namely talent, interest, intelligence, achievement motivation and cognitive abilities.

b) Factors from outside the individual

Consists of environmental factors and instrumental factors. Environmental factors, namely the social environment and the natural environment. While the instrumental factors are curriculum, materials, teachers, facilities, administration, and management. It is this outside factor that has to do with school or college funding sources. Private College of Religion (STAB) in Indonesia totaling 5 STAB consisting of Central Java there are two STAB, East Java there is one STAB, Jakarta there is one STAB, Lampung there is one STAB. These five tertiary institutions are considered less interested because of several factors, one of which according to the community is the financing factor. Based on the above background the of this study is; (1) to find the total cost unit needed by Buddhist universities in Indonesia, (2) to analyze the amount of education costs borne by the government and parents of students at Buddhist universities in Indonesia; (3) to determine the magnitude of the effect of costs incurred by students' parents (direct costs and indirect costs) on student achievement.

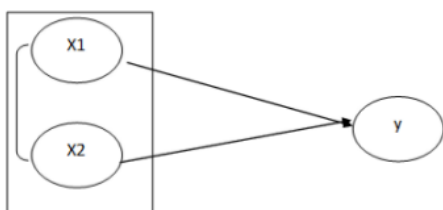
The benefits of this research both theoretically and practically are:

- 1) for the development of science, especially in the field of education funding,
- 2) as a reference material for other researchers, in the context of conducting research on education funding in the future,
- 3) useful to be used as a guideline by managers of Buddhist universities in Indonesia for planning future funding programs;

- 4) for the community, can be used in planning the cost of education for their children who will go to a Buddhist college in Indonesia. This is important to know, because there is still an assumption in society that education only costs money without a guarantee of a clear improvement in life in the future.

3 METHOD

This research is an ex post facto research, meaning that this event or fact has already happened. It can also be said to be survey research, because the data from this study were obtained from questionnaires distributed to a number of respondents. The flowchart of the design is as follows: (1) the unit cost of education can be known from the total RKAPT plus students' and plus parents' expenditure divided by the total number of students, (2) the composition of the cost of education borne by the government and non-government can be known from the total costs include issued by the government and the total costs incurred by students' parents; (3) the effect of costs incurred by students' parents (direct costs and indirect costs) on student academic achievement. The design of the variable relationship is as follows



mation:

- Y: Student Academic Achievement
 X1: Direct costs
 X2: Indirect Cost (Inderect Cost)

The study population was private Buddhist colleges in Indonesia with a total of 378 students (STAB Smaratungga Boyolali as many as 138 students, STAB Syaelendra Semarang 40 people, STAB Jinarakhita Lampung 95 students, Kertarajasa STAB 95 students and Nalanda STAB Jakarta 103 students. Research sample each university took 25 students so that the total sample was 125 students. Data collection in this study is through the method of documentation, and test methods. Data needed in connection with this research are RKAPT (Work Plan and Higher Education Budget), salaries of teachers and employees, students, reports on new classroom assistance, student achievement, and answers from respondents. To get a unit cost of education (unit cost) at a Buddhist higher education institution in Indonesia an financing program analysis and a questionnaire are answered by students' parents. Direct costs are identified from 8 types of student parent expenses, and indirect costs are identified from ten types of student parent expenses. The effect of the costs incurred by students' parents (direct and indirect costs) on student learning achievement at Buddhist tertiary institutions in Indonesia, was tested hypothetically. To test the hypothesis an analysis lisrel 8.80 data is processed.

4. RESEARCH RESULTS AND DISCUSSION

Based on this study, the total cost of the Buddhist High School (STAB) education unit in the 2018/2019 academic year is IDR 11,829,087.00 per student and per year. The details are funds sourced from students' parents amounting to IDR.5,571,500,000.00 assistance from the government in the form of Bidik Misi sourced from the central government amounting to IDR.940,000,000.00 According to Supriadi (2003: 233), "the ideal minimum cost of a tertiary institution is average cost per student at the tertiary level which includes contributions from the government, family and community. The assumption is the amount of money that has actually made education possible today, and that is what can be called the ideal minimum cost. Secondly, the government only provides assistance in the form of Bidik Misi scholarships, for investment assistance there has been no realization." Based on this opinion, the ideal minimum cost at STAB is 11,829,087.00. From the conclusions stated above, it can be seen that the ideal minimum cost required by universities in order to improve the quality of education. In addition, the costs incurred by students' parents, both directly and indirectly paid to tertiary institutions, have a significant contribution to student achievement. It is important to pay attention to the management of tertiary institutions, which is to look for outside funding sources, it is done because of the limited use of tertiary fund. Costs borne by the government, both by the central government including majhasiwa scholarships. So the total cost incurred by the government, both the central government is IDR. 940,000,000.00. Based on the analysis of the questionnaire distributed to students' parents, the average annual parent expenditure of students was IDR. 11,829,087.00. The number of students of Buddhist Higher Education in Indonesia in the 2018/2019 academic year is people, so the total expenditure of students' parents in the 2018/2019 academic year is IDR 11,829,087. So the composition of the cost of education griled by the government (including salary, incentive, and investment) with non-government for one year is IDR 940,000,000.00 compared to IDR 5,571,500,000, or 14%: 86%. For more details can be

Table. 1 Composition of Government Costs (Scholarship Costs) and Student Parents at STAB Smaratungga Boyolali in Academic Year 2018/2019 seen arage total

No	Sourch of Fund	Amount(IDR)	Percent(%)
1	Government Cost STAB Smaratungga Boyolali (138 students)	276.000.000	15
2	Student Parents Fee STAB Smaratungga Boyolali	1.545.600.000	85
	Amount	1.821.600.000	100
	Cost per Student/year	13.200.000	

Table. 2 Government Cost Composition (Scholarship Costs) and Student Parents at STAB Syaelendra Semarang in Academic Year 2018/2019.

No	Sourch of Fund	Amount(IDR)	Percent(%)
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1	Cost government STAB Syaelendra Semarang (40 student)	84.000.000	13,5
2	Cost Parents' student STAB Syaelendra Semarang	540.000.000	86,5
	Amount	624.000.000	100
	Cost per Student/year	15.600.000	

Table. 3 Composition of Government Costs (Scholarship Costs) and Student Parents at STAB Jinarakhita Lampung in Academic Year 2018/2019

No	Sourch of Fund	Amount(IDR)	Percent(%)
1	Cost government STAB Jinarakhita Lampung (95 students)	184.000.000	14
2	Cost Parents'student STAB Jinarakhita Lampung	1.111.500.000	86
	Jumlah	1.295.500.000	100
	Cost per Student/year	13.636.842	

Table. 4 Composition of Government Costs (Scholarship Costs) and Student Parents at STAB Kertarajasa Batu East Java in Academic Year 2018/2019

No	Sourch of Fund	Amount(IDR)	Percent(%)
1	Cost government STAB Kertarajasa Batu	172.000.000	13
2	Cost People tua student STAB Kertarajasa Batu (95 students)	1.159.000.000	87
	Jumlah	1.331.000.000	100
	Cost per Student/year	14.010.526	

Table. 5 Composition of Government Costs (Scholarship Costs) and Student Parents at STAB Nalanda Jakarta in Academic Year 2018/2019

No	Sourch of Fund	Amount(IDR)	Percent(%)
1	Cost government STAB Nalanda jakarta (103 student)	224.000.000	16
2	Cost People tua student STAB Nalanda jakarta	1.215.400.000	84
	Jumlah	1.439.400.000	100
	Cost per Student/year	13.974.758	

Table. 6 Percentage of Government and Parent Student Composition Costs at STAB in Indonesia in 2018/2019 Academic Year

No	College	Government Cost (%)	Student Parent Fee (%)

1	STAB Smaratungga Boyolali (138 student)	15	85
2	STAB Syaelendra Semarang(40 student)	13,5	86,5
3	STAB Jinarakhita Lampung(95 people)	14	86
4	STAB Kertarajasa Batu (95 students)	13	87
5	STAB Nalanda jakarta (103 students)	16	84
	Average	14,3	85,7
	Jumlah Persentase	100 %	

Table. 7 Composition of average student costs at STAB in Indonesia in the Academic Year 2018/2019

No	College	Average cost per student/th	note
1	STAB Smaratungga Boyolali (138 students)	13.200.000	
2	STAB Syaelendra Semarang (40 students)	15.600.000	
3	STAB Jinarakhita Lampung (95 students)	13.636.842	
4	STAB Kertarajasa Batu (95 people)	14.010.526	
5	STAB Nalanda Jakarta (103 student)	13.974.758	
	Average cost per student and year	11.829.087	

Table. 8 Government Cost Composition (including salary, incentive, and investment costs) and Student's Parents at STAB in Indonesia in Academic Year 2018/2019

No	College	Government Cost	Student Fee	Parent
1	STAB Smaratungga Boyolali (138 students)	176.000.000	1.545.600.000	
2	STAB Syaelendra Semarang (40 students)	84.000.000	540.000.000	
3	STAB Jinarakhita Lampung (95 students)	184.000.000	1.111.500.000	
4	STAB Kertarajasa Batu (95 students)	172.000.000	1.159.000.000	
5	STAB Nalanda jakarta (103 studnts)	224.000.000	1.215.400.000	
	Average	940.000.000	5.571.500.000	
	Average of cost educauion	6.511.500.000		

From tables 01,02,03,04,05,06 and 07 can be seen clearly about the table. 09. Composition of Government and Student Parents Costs in STAB in the Academic Year 2018/2019 is average of IDR 6,511,500,000.00 (Six Billion Five Hundred

Eleven Million Five Hundred Thousand Rupiah). Education costs borne by the government excluding salary, incentives, and investments for one year amount to IDR 940,000,000.00, or an average per student of IDR 11,829,087.00. The composition is like table nine.

Table. 09. Composition of Government and Student Parents Costs in STAB in the Academic Year 2018/2019

No	Sourch of fund	Average(IDR)	Persentase(%)
1	Government cost	940.000.000	14%
2	Student parent cost	5.571.500.000	86%
	Average	6.511.500.000	100%

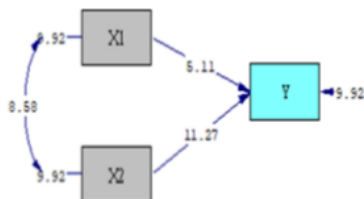
From table 09 it can be seen that the costs incurred by parents of students for one year amounted to 86%, and the costs incurred by the government amounted to 14%. This means that the contribution of parents of students in order to support their children's education is still far greater than the costs incurred by the government. The results of this study are still relevant to Supriadi's research (2003: 137) which states that the universities in the village the government contribution is 26.87%, family contributions are 73.13%. Costs directly paid to the university (direct costs) are IDR. 1,650,000, identified according to eight types of expenses

The Effect of Direct Costs and Indirect Cost On Student Achievement

In this study, we want to know the direct and indirect effects, as well as the total effect of variables X₁, X₂ on variables Y with use the Lisrel 8.80 program:

Based on the analysis of research data using Lisrel 8.80, the following models and equations are obtained:

Note :
X1 Direct Cost
X2 : Indirect Cost



Chi-Square=0.67, P-value=0,285,, RMSEA=0,025

Structural Equations

$$Y = 0.27 \cdot X_1 + 0.65 \cdot X_2, \text{ Errorvar.} = 0.30, R^2 = 0.75$$

(0.053)	(0.058)	(0.030)
5.11	11.27	9.92

The results of the structural equations above show that the variables X₁, and X₂, simultaneously affect the variable Y₁ with an R² of 0.75. This means that the magnitude of the effect of

variables X₁ and X₂ simultaneously on the Y variable is 75% with an estimated variable (error variance) of 0.30; the standard error of variable X₁ is 0.053; the standard error of variable X₂ is 0.058; Based on the analysis of the data obtained Lisrel 8,80 programs above can be stated that:

- 1) X1 (direct costs) has a value of 5.11 > 1.97 which means that direct costs have a significant effect on student performance at Indonesian Buddhist colleges.
- 2) X2 (indirect costs) has a value of 11.7 > 1.97, meaning that indirect costs have a significant effect on student achievement at Indonesian Buddhist colleges

The results of the study reinforce the research of Irna Siskatrin Shaylide¹⁾ and Siti Saniyyah Sholihat (2018) which states that the cost of education is very influential on student achievement.

It is interesting to note, that the expenditure of parents of students for their children's education directly paid to universities is greater in contribution compared to indirect expenditure on learning achievement. This means that parents' expenses that are not directly paid to universities, for example, allowance and transportation regardless of the size, do not guarantee it will have a stronger effect than the direct costs paid to universities. As found in this study, that student allowance is the largest expenditure among the 18 components of student parent expenditure, followed by office stationery or college assignments. The amount of shoos equipment expenditure is due to the large number of assignments and the purchase of students books. Costs incurred by parents in order to support their children's education, both directly and indirectly paid to tertiary institutions, are very beneficial in order to improve the quality of education at STAB. As we know that the education process cannot run without adequate financial support

6 CLOSING

Based on the findings and discussion as described above, it can be concluded that, (1) Unit costs of the Buddhist Higher Education in Indonesia academic year 2018/2019 are sourced from the costs incurred by students' parents, costs from the government recorded in the RAPBS, and the Bidik Misi student assistance fee is IDR 11,829,087 per student and per year (2) The composition of the costs borne by the government and students' parents in the 2018/2019 academic year is IDR 940,000,000.00: IDR 5,571. 500,000.00, the total cost of education is IDR 6,511,500,000.00 or 14%: 86%. The composition of costs borne by the government (excluding salaries and investment costs) with costs incurred by parents of students is 14%: 86%. (3) There is a significant corellation between the direct costs incurred by parents of students against tertiary institutions and student achievement. There is a significant relationship between indirect costs incurred by students' parents and student learning achievements. There is a significant correlation together between direct and indirect costs incurred by parents of students with student achievement. From the conclusions stated above it can be seen the ideal minimum cost required by tertiary institutions in order to improve the quality of education. In addition, the costs incurred by students' parents, both directly and indirectly paid to tertiary institutions, have a significant contribution to student

achievement. It is important to note by the management of higher education, which is looking for sources of funds outside of government aid funds. This is done because of the limited use of aid funds. If the source of donor funds can be sought, it will be used to finance college activities. This research still has limitations where the new research variables include 2 variables. This is recommended so Future research can take other variables on educational funding factors.

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