



The Effect of Education Financing Effectiveness and Efficiency on The Quality of Education During Corona Virus Disease 19

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Abstract: *Current research intends to explore authentic the effect of education financing on the quality of education within the Faculty of Education, State University of Semarang at the time of Corona Virus Disease 19. The object of this study was the Faculty of Education, State University of Semarang. The research instrument uses a survey method that uses oral and written questions in the form of a questionnaire or google form which is addressed to educators and teaching staff. The results showed that the model developed in this study was quite good. The results of the analysis of the effectiveness of education financing at the Faculty of Education are calculated by comparing the budget that has been set with the budget realized from 2020. The comparison results show that the management of education financing at the Faculty of Education is said to be effective, where the realized targets are appropriate and quite efficient. In addition, education financing has a positive effect on the quality of education. This shows that education financing has a strong influence on the quality of education. Thus, education financing and quality of education are variables that have a direct relationship in carrying out the educational process in accordance with student learning needs*

Key words: *Leadership, Attitudes, Authentic, Pkbm, Non-Formal Education*

Introduction:

Since the beginning of 2020, there have been drastic changes in various fields in the world due to social distancing caused by the Corona Virus disease 19 from Wuhan, China. Changes are very fast felt in various countries including Indonesia. Some fields in Indonesia that are rapidly undergoing revolution are the fields of economy, health and education.

The progress of a nation is determined by the existence of a quality education system for the younger generation. It is impossible for an acceleration of the nation's progress to be realized in the future without the support of progress in the field of education. Education is a very valuable long-term investment, especially for the younger generation who will determine the progress or decline of a nation (Shofwan, 2021). Drastic changes starting in 2020 in the field of education have resulted in face-to-face learning having to switch online at all levels of education, including universities. This also has an impact on the financing of education and the quality of education itself.

Since the past, various efforts to reform education have been carried out (Soenarno, 2021). Including the education budget allocation of 20% of the APBN in the 2004-2014 government era. However, the problem of national education is still constrained by two basic problems, namely the issue of access and quality of education. The many strategic policies that have been carried out by the government in the context of improving the quality of education have not resulted in significant improvements (Saleh, 2021). The results of a survey by international institutions show that the quality of education in Indonesia is lower than the quality of education in other countries, both regionally and internationally. The COVID-19 pandemic has created a number of critical issues that must be addressed immediately because they involve the sustainability and quality of student education and the welfare of students and educators.

In order to prevent the transmission of the 2019 Corona Virus (Covid-19), many education policies have been issued. One of them is Circular Number: B/345/UN37/TU/2021 which decides to extend the online lecture period in the even semester of the 2020/2021 academic year. Empirically, the realization of the policy is highly dependent on various factors. First, the central government must guarantee and provide a smooth and stable internet connection, quota subsidies, digital device assistance, and increasing digital capacity as well as inequality in access in various regions. In addition, there must be a special budget allocation to support the smooth running of distance learning activities. Distance learning cannot be carried out if the college or student does not have sufficient capital to access their devices, such as laptops, cellphones, quotas, and internet networks.

The cost and quality of education are directly related. The cost of education has a positive influence through the leadership and management factors of education and competent education personnel in an effort to improve educational services through quality improvement. The implementation of quality education is always associated with the element of financing. It is easy to accept that quality education requires substantial financial support. The education budgeting system is one of the issues in education in Indonesia, both in terms of the calculation procedure and the distribution mechanism (Bunyamin, 2021). The participatory financing mechanism allows schools to obtain additional sources of financing from economically affluent parents. This should indirectly have an impact on increasing sources of funds for universities which are directly proportional to the quality of the university. However, due to the Covid-19 pandemic, the UKT payment was deemed not to be balanced with the operational costs incurred by the campus for the welfare of students.

The agency relationship is a contract between the principal and the agent, while still seeing the delegation of some decision-making authority to the agent (Jensen and Meckling, 1976). Agency theory can also be applied to the public sector. The agency relationship can be seen in the preparation of the budget. Public accountability can be interpreted with the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the trustee (principal) who has the right and authority to request that responsibility (Mardiasmo, 2006)..

The concept of education financing, cost is a decisive element in the budgeting mechanism (Mulyono, 2010). Determination of costs will determine the level of effectiveness and efficiency of activities in an organization that will achieve a certain goal. Effective and efficient activities are activities carried out with relatively low costs but the purpose of these activities is carried out well. Meanwhile, education financing is the amount of money generated for various purposes of providing education which includes such as lecturer salaries, professional improvement of lecturers, procurement of learning room facilities, room repairs, procurement of equipment, procurement of study books, stationery, extracurricular activities, activities education management, and educational supervision (Fattah, 2017). The amount of the budget is in accordance with the mandate of Article 31 paragraph (handoko, 2003) of the 1945 Constitution of the Republic of Indonesia which has been amended, namely 20% of the State Revenue and Expenditure Budget during the current fiscal year and 20% policy, this is not within the scope of only from the national budget, but also from the APBD budget for the province and district/city governments for basic education, both school and non-school channels in accordance with PP number 48 of 2008 concerning education funding.

Methods

According to Ravianto states that effectiveness is how well the work is done, by producing outputs that are as expected (Ravianto, 2014). So, if a job can be completed according to planning (time, cost, quality) it can be said to be effective. Effectiveness is an assessment made with respect to individual, group, and organizational achievements (Gibson in Bungkaes, 2013). When someone reaches the point of approaching achievement, it can be said that the work or effort that the person is doing is effective. Efficiency is the act of maximizing results using minimal capital. Efficiency is the ratio between input and output (Soner, 2010). A job is said to be effective when a job is done with minimal input, but maximum output. The notion of efficiency is a measure in comparing the plan as input with the realized use (Mulyamah, 1987). In addition, states that efficiency is the best ratio between input and output to the maximum (Hasibuan, 1984). The relationship between what has been completed.

Current research uses descriptive research methods, quantitative approaches and uses survey data collection. The research method as for the research that the researchers did regarding (1) how effective and efficient education financing is on the quality of education (2) the positive and significant influence of education financing on the quality of education, this study uses a quantitative approach that allows researchers to understand a phenomenon more deeply by the way in which each thing being researched must be identified, categorized, and clearly defined so that it can then be measured through appropriate means.

This study applies a descriptive percentage research design from Sugiyono's book (Sugiyono, 2012). Sampling technique is a sampling technique. This study does not examine the entire population, only focuses on employees who have responsibility for the financial management of the faculty or financial managers and educators. To determine the sample to be used in the study, there are various sampling techniques used. The use of survey methods carried out in collecting data facilitates the implementation of research. The survey method is a primary data collection method that uses oral and written questions in the form of a questionnaire or google form which is addressed to educators and teaching staff. The involvement of educators and teaching staff in becoming participants is voluntary. Therefore, before filling out the online questionnaire via Google, the educators and teaching staff were given an informed consent form to participate in the study. In addition, secondary data is used with financial documents regarding education financing. The population in this research is educators at the Faculty of Education, State University of Semarang. This research uses a purposive sampling technique. The sampling is based on considerations that meet the requirements to be used as samples, namely 182 educators and 5 staff educators in the field of financing as the person in charge of planning to the use of financing. So the sample in this study was 187 people.

Results and Discussion

Data collection was carried out through the distribution of questionnaires directly by the researcher to the respondents. The total number of respondents in this study were 211 respondents. The number of questionnaires was distributed to 182 educators and 29 teaching staff. The description of the variables of this research is the variable of education financing and quality of education. The variables of this study used a Likert scale. The data of this study were obtained from the distribution of questionnaires which were processed using IBM SPSS statistics 26.0 software

The dependent variable in this study is the quality of education. The indicators used in this study to measure the education quality variables are indicators of management style used, teacher and employee work values, organizational processes, graduate products or student achievement, available facilities and infrastructure, competition between schools, consumer demand and public trust, availability resources, socio-political. The results of descriptive statistical analysis on the quality of education based on the output of IBM SPSS statistical software 26.0 show that the minimum value is 86, the maximum value is 135, the mean is 115.33 and the standard deviation is 8.821. The results of these descriptive statistics indicate that the average value of the quality of education is greater than the standard deviation value.

The independent variable in this study is education financing. The indicators used are salaries of teachers and other personnel, purchase of books, facilities for teaching and learning activities, laboratory equipment, textbooks, library books, transportation living costs, health. The results of the descriptive statistical analysis on the competence of the village apparatus which are presented based on the output of the IBM SPSS statistical software 26.0 show that the minimum respondent value is 69, the maximum value is 115, the mean value is 94.03 and the standard deviation value or data spread is 7.699.

Normality test aims to determine the residual value is normally distributed or not. A good regression model is to have a residual value of normal distribution. The normality test used in this study was the Kolmogorov-Smirnov non-parametric statistical test with the help of IBM SPSS statistic 26.0 software. Kolmogorov-Smirnov test which shows a significant value above 0.05 means the data is normally distributed and vice versa. Based on the results of the study, the value of Kolmogorov-Smirnov was 0.200 with a significance value of 0.05. From these results it means that the confounding variable has a normal distribution.

The conclusion obtained is that the regression model in this study is said to be good because it has a normal data distribution. The results of the linearity test are presented as follows. Based on the output of the IBM SPSS statistic software 26.0, the data processed in 2021 was obtained that the sig value of deviation from linearity was greater than 0.05, so it can be concluded that there is a linear relationship between variables. The prerequisite test of this analysis meets the requirements because it has a normal distribution and has a linear relationship between each independent variable, the dependent variable.

The multicollinearity test aims to test the regression model that it is found whether or not there is a strong correlation or relationship between the independent variables. A good regression model should not have a correlation between independent variables or there should be no multicollinearity symptoms. The results of the multicollinearity test can be seen through the analysis of the correlation coefficient and the tolerance and variance inflation factor (VIF) values. The conclusion is that if the tolerance value is > 0.10 and the VIF value is < 10 , there is no multicollinearity in the regression model and vice versa. The results of the multicollinearity test are presented as follows. Based on the results of the multicollinearity test, it can be seen that the VIF value < 10 and the tolerance value > 0.1 for the four independent variables and the moderating variable. The conclusion is that these results indicate that there is no multicollinearity between the independent and moderating variables in this study. The regression model in this study was declared good because it did not have a correlation between the independent and moderating variables.

The heteroscedasticity test has the aim of testing that in the regression model there is an inequality of variance from the residuals for all observations in the regression model. A good regression model is characterized by no heteroscedasticity symptoms. The variance and residual from one observation to another is different, it is called heteroscedasticity and if it remains, it is called homoscedasticity. The way to detect the presence or absence of heteroscedasticity is to look at the graph plot and the glejser test. Glejser test by regressing the independent variable with the absolute value of the residual. The basis for determining heteroscedasticity is based on probability. The regression model is said to not contain heteroscedasticity if the absolute value of the dependent variable must have a significant probability of $> 5\%$. It is known that the significant value is greater than 0.05 or it can be said that the significance probability exceeds the 5% confidence level. Based on these results, it shows that there is an inequality of

residual variance from one observation to another observation. The regression model in this study can be said to be good because there are no symptoms of heteroscedasticity.

The partial test was carried out with the aim of describing the influence of one explanatory variable individually explaining the dependent or dependent variable. The result of H_0 is accepted if $t_{table} > t_{count}$ and H_1 is rejected. The results of the significant level of less than 0.05 then H_0 is accepted. These results mean that the independent variable can explain the dependent variable. On the other hand, the result of a significance level of more than 0.05 means H_0 is rejected, meaning that the independent variable cannot explain the dependent variable individually. This test is used to determine how far the influence of the education financing variable on the quality of learning is partially. Based on the results of calculations using the IBM SPSS statistical 26.0 software, it can be seen that the partial significant test (t test) of the education financing variable on the quality of education in village fund management has a significance value of 0.000 which means the significance value ≤ 0.05 and the t value 16,671. Based on the results of this study, it can be explained that education financing has an effect on the quality of education. In conclusion, H_{a1} which states that education financing affects the quality of internal education is accepted.

Coefficient of Determination, it is determine the magnitude of the effect of education financing on the quality of education in a simple linear regression analysis, it can be seen that the R Square value contained in the IBM SPSS statistical software output 26.0. The value of $R = 0.756$ and the coefficient of determination (R Square) of 0.571. This value shows the understanding that the quality of education (Y) is influenced by 57.1% and 42.9% is influenced by other variables.

In PP No. 19 of 2005 stated that education in Indonesia uses eight standards that are the reference in building and improving the quality of education. According to Handoko, T Hanif [4] that the factors that influence the quality of education there are 2 major factors, namely internal and external factors.

Decree of the Minister of Home Affairs Number 690,900-327 of 1996 the criteria for the level of effectiveness of the budget are as follows : (a) If the comparison result is more than 100%, it is said to be very effective, (b) If the comparison result is more than 90%-100% then it is said to be effective, (c) If the comparison results are between 80%-90%, it is said to be quite effective, (d) If the comparison results are between 60%-80%, it is said to be less effective, and (e) If the comparison result is below 60%, it is said to be ineffective. While the decision of the Minister of Home Affairs Number 690,900-327 of 1996, the criteria for the level of efficiency are as follows: (a) If the comparison result is more than 100%, it is said to be inefficient, (b) If the comparison result is more than 90%-100%, it is said to be less efficient, (c) If the comparison results are between 80%-90%, it is said to be quite efficient, (d) If the comparison result is between 60%-80%, it is said to be efficient, and (e) If the comparison result is below 60%, it is said to be very efficient.

Based on the test results, the two research hypotheses proposed in this study have known overall results. The results of the research presented have provided empirical evidence that the model developed in this study is quite good. The results of the analysis of the effectiveness of education financing at the Faculty of Education are calculated by comparing the budget that has been set with the budget realized from 2020. The comparison results show that the management of education financing at the Faculty of Education is said to be effective, where the realized targets are appropriate.

Analysis of the efficiency of education financing management between the level of direct budget realization and the realization of the budget from 2020 and based on the results of calculations that fluctuate every year. Where the level of budget realization in question is the total of direct and indirect expenditures, the researcher must rely on costs. Where efficiency is only determined by the provisions in utilizing the budget by giving priority to input factors that can realize or realize the goals that have been set. Based on the results of this study, it can be said that the education financing in the Faculty of Education is quite efficient.

The second hypothesis in this study is the effect of education financing on the quality of education. The results of testing the first hypothesis that the regression coefficient value of the competence of the village apparatus is accepted. This is based on the partial significance test (t test) of the education financing variable on the quality of education with a significance of 0.000 or in other words the significance value of <0.05 and the t-value of 16,671. Based on these results, H_{a1} was declared accepted. The results of the regression coefficient of the education financing variable are 0.886, meaning that if education financing has increased by one unit, then the quality of education has increased by 0.886 units. The coefficient is positive, meaning that there is a positive relationship between education financing and the quality of education. The higher the education funding, the higher the quality of education, and vice versa.

Conclusion

Based on the output of the IBM SPSS statistical software 26.0, it shows that the minimum value of education financing is 86, the maximum value is 135, the mean is 115.33 and the standard deviation is 8.821. The results of these descriptive statistics indicate that the average value of the quality of education is greater than the standard deviation value. It also shows that the minimum respondent value is 69, the maximum value is 115, the mean value is 94.03 and the standard deviation value or data spread is 7.699 from the education quality variable. This shows that education financing and quality of education are in a high position. Thus, education financing and quality of education are variables that have a direct relationship in carrying out the educational process in accordance with student learning needs.

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