

# The Influence of Education Financing Management System on Education Quality : Evidence From Madrasah Aliyah Semarang

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# THE INFLUENCE OF EDUCATION FINANCING MANAGEMENT SYSTEM ON EDUCATION QUALITY : EVIDENCE FROM MADRASAH ALIYAH SEMARANG

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**ABSTRACT:** *The quality of education is directly related to the role of schools as educational institutions. Management of teaching and learning in schools is very meaningful in determining student success. To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process in accordance with the expected learning needs of students. Education financing management at Madrasah Aliyah Semarang City is in the very high category, meaning that the principal at Madrasah Aliyah in Semarang City has been able to carry out education financing management to its full potential, starting from planning financing and budgeting, implementing financing, monitoring and controlling financing and accountability or accountability.*

**Keywords:** *Education Financing Management, School Quality, Madrasah Aliyah*

## 1. INTRODUCTION

According to Purwanto (2020) the quality of education in Indonesia is not satisfactory, so efforts are needed to improve it. The low quality of education is related to centralized government policies. To overcome this, one way to be taken is the decentralization of the education sector, because decentralization can reduce administrative and communication congestion and a way to increase the responsibility, quality and quantity of government services. With the smooth administration and communication and increased responsibility, the quality and quantity of government services in education is expected to increase the quality of education in Indonesia.

According to Basri & Bahdin (2020) Education is one of the most important aspects in enhancing a country's development. However, there are still several problems related to the implementation of education, namely in terms of equity, relevance, efficiency and quality of

education. Talking about the quality of education, will be directly related to the role of schools as educational institutions. Management of teaching and learning in schools is very meaningful in determining student success. In this case the school plays an important role in creating students who have knowledge, skills and have high religious and social values. Thus schools are social agents that must be considered in terms of the learning process.

According to Purwanto; Yunita; Zena & Nugroho (2020), quality education is seen in terms of inputs, processes, outputs and outcomes. Quality education inputs are quality teachers, quality students, quality curriculum, quality facilities, and various aspects of quality education providers. Quality education process is a quality learning process. Quality education output is graduates who have the required competencies. And the outcome of quality education is graduates who are able to continue to higher education or are absorbed in the business world or the industrial world.

Apart from that the quality of schools can also be assessed from the quality of the process, where teachers have a very important role in improving the quality of the learning process. Quoting from the research stated that 63% of school / madrasah teachers do not have the required standard professional competence. According to data from the Central Bureau of Statistics, the dropout rate in 2018 aged 7-12 years reached 0.67% or 182,773 children; children 13-15 years as much as 2.21% or 209,976 children; and aged 16-18 years reached 3.14 percent or 223,676 children. If you look at the data, the highest dropout rate is at the age of 16-18 years or equivalent at the SMA / MA level.

While the quality of outcomes at the SMA / MA level still shows the low quality of schools or education in Indonesia The Central Statistics Agency (BPS) said that the open unemployment rate (TPT) in August 2018 reached 7.56 million people or an increase of 320 thousand people as of August 2017. Most unemployment many occur in graduates of vocational high schools (SMA / MA). Based on BPS data, the SMK open unemployment rate (TPT) reached 12.65 percent of the total unemployment. The number of SMK unemployed continues to increase when compared to the August 2017 period which amounted to 11.24 percent and February 2018 amounted to 9.05 percent. While in second place, the highest number of unemployed was occupied by high school graduates (SMA / MA) at 10.32 percent. Then in succession followed by diploma I / III graduates 7.54 percent, universities 6.40 percent, junior high schools 6.22 percent and elementary schools below 2.74 percent. (Republika, 2018)

According to Fatoni; Sudibjo & Vizano (2020) Quality control systems and quality assurance of education quality are major issues in the current context of education. The visible quality of education is of course focused on the quality of graduates from the education itself. To be able to produce quality graduates, of course it must be supported by a process that is in accordance with the learning needs of students, and of course it must be supported by factors that support the quality education process as well. According to Hoy & Miskel, 2008 many factors affect the quality of schools including organizational culture , principal leadership, organizational climate, facilities, teacher performance, and financing.

Cost and quality are variables that have a direct relationship in carrying out the educational process in accordance with the learning needs of students at the vocational high school level. According to (Morphet, 1983), "the cost of education has a positive influence through the factors of leadership and education management and competent education

personnel in improving educational services through quality improvement. Currently, the sources of funding obtained by SMA / MA are very diverse, some are purely from the School Operational Assistance (BOS) funds, and contributions from the community in the form of SPP, for schools that do not want to receive BOS. For SMA / MA that receive BOS funds, the SMA / MA per student per year is Rp. 1,500,000, -

These funds have standard rules made by the government to regulate the allocation of funds. This also requires the principal as the decision maker to be able to carry out his management function of school financing optimally. To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process in accordance with the expected learning needs of students. At each stage of the financing management process, the main concern is the achievement of the school's vision and mission. The stages of education financing management through the education financing planning stages, the financing implementation stages, and the education financing supervision.

## 2. LITERATURE REVIEW

### Education Cost

Education Costs Understanding Education Costs According to Horngen (2006) defines costs (cost) as a resource that is sacrificed (sacrificed) or released (forgone) to achieve certain goals. Bastian (2015) concludes that costs are sacrifices of economic resources measured in units of money, which have occurred or are likely to occur for certain purposes. In another definition. Expanse is the cost of resources that have been or are sacrificed to achieve certain goals. Meanwhile, Supriadi (2010) explains that: Education costs are one of the most important instrumental inputs in the implementation of education. In every effort to achieve educational goals, both quantitative and qualitative goals, the cost of education has an important role. Cost in this sense has a broad scope, namely all types of expenditure relating to the provision of education, both in the form of money and goods and labor. The concept of cost in education will be related to educational service organizations as a producer of educational services for the expertise, skills, knowledge, character and values of a graduate. According to Bastian (2015: 339) there are 4 main elements in the definition of education costs, namely: a. Cost is a sacrifice of economic resources b. Measured in units of money c. What has happened or that potentially will happen d. The sacrifice is for educational purposes. Based on the available sources of costs, the cost of education is the expenditure and use of finance for the provision of education which sources come from the government, individuals and the community. Educational activities can be selected in three areas, namely: teaching and learning activities, research activities, and activities

Each of these activities can be calculated the total cost, unit cost and performance indicators related to costs. Nanang Fattah (2008) The cost of education can be determined by several factors, including: a. The size of an educational institution b. Number of students c. Salary level or education level d. The ratio of students to teachers / lecturers e. Teacher qualifications f. Population growth rate (developing countries) g. Changes in policy from payroll / income Based on this explanation, it can be concluded that the cost of education is

the value of money or rupiah value issued by the government, education providers, the community, and the parents of students, in the form of in kind (goods), sacrifice of opportunities, or money, which is used. to manage and implement education, which directly supports the effectiveness and efficiency of education management. Classification of Education Costs With regard to the cost of education, the classification is very diverse and many experts have different opinions. The government has its own classification regarding the classification of education costs. In Government Regulation (PP) No. 48 of 2008 concerning Education Funding, education costs are divided into 3 (three) types, namely: a. The cost of education unit is the cost of providing education at the educational unit level which includes: investment costs, operational costs, consisting of personnel and non-personnel costs, tuition assistance, and scholarships. b. The cost of administering and / or managing education is the cost of administering and / or managing education by the government, be it the provincial, district / city government, or education administration / unit established by the community. c. Student personal costs are personal costs incurred by the family of students. According to Suharsaputra (2010) opinion, fees at educational institutions usually include:

Direct costs are costs that can be directly felt in the implementation of education and can also directly improve the quality of education. Meanwhile, Indirect cost includes living costs, transportation and other costs. b. Social costs and private costs. Social costs are public costs, namely school fees that must be paid by the community while private costs are costs incurred by families who pay for their children's schooling, and include forgone opportunities (lost opportunity costs). Another opinion expressed by Matin (2013), education costs are divided into 2 (two) types, namely: a. Construction costs are the costs needed by schools to meet the needs for school infrastructure or goods to provide educational services and for a long period, such as building a school building, buying practical equipment and so on. b. Routine costs are costs that are incurred in continuous time or are routine in nature, repeatedly every month, every semester, or every year. According to Supriadi (2003) in theory and practice of education financing, both at macro and micro levels, education costs are grouped into 3 (namely): a. Direct costs are all expenses that directly support the provision of education and indirect costs are expenses that do not directly support the educational process but allow the educational process to occur in schools. b. Indirect costs (indirect costs) are family expenses for education or also known as household expenditure and social costs are costs incurred by the community for education, either through schools or through taxes collected by the government which are then used to finance education. From the various opinions that have been described, it can be concluded that the cost of education consists of expenses that are directly supporting the implementation of educational activities, for example the monthly / semester tuition fees, namely SPP, SKS, and student services. And expenses that are indirect but routine and continuous in nature which still support the educational process student living expenses, transportation to school, pocket money, medical expenses, the cost of purchasing stationery, etc. 2.2 Educational Unit Costs Definition of Educational Unit Costs The next discussion is about unit costs, which in this study are the main focus. Unit cost in education has not been widely discussed, even though this unit cost is very important in determining the cost for each student in completing his education. Fattah (2012) defines, the unit cost per student is the average cost per student which is calculated from the total school expenditure divided by all students in school (enrollment) within a certain period

of time. In simple terms, the unit cost is calculated simply by dividing the total school expenditure by the number of active students in a given year. Furthermore, according to Enoch (1995) Unit costs state the amount of expenditure used by each student in a certain year, both in the education system as a whole, or only at certain levels and types of education, or maybe in certain schools. 14 Fattah (2012) states that there are 2 (two) ways to calculate the unit cost: a. Average cost per student, which is the total cost divided by the number of students enrolled in a school / level; b. Average cost per graduate is the total cost divided by the number of graduates. This principle explains that the cost or money needed is in accordance with the activities or activities that have been made first, not money first, then arranging activities. This principle allows all existing activities to be carried out in a precise and planned manner. According to Sah Arti (1994), the determination of unit cost can be divided into 2 (two) types, namely: Unit cost for routine needs, namely the amount of cost required to educate a student at a certain level and type of education for one year. 2. Unit cost for capital costs, namely the amount of costs required to provide a place for a student at a certain level and type of education. The above opinion distinguishes unit cost in terms of operational costs and unit costs in terms of capital or investment costs, each of which has different uses. If you want to know how much is needed for each student each year, then we use the unit cost for routine purposes, whereas if you want to add school infrastructure, you will calculate the unit cost for capital costs. Another case with Matin (2013: 161), he revealed that the concept of unit costs refers to the amount of routine costs each student spends during a school year. Unit costs can be called the cost of education for one student in one year at a certain level of education. Unit cost is calculated only based on routine costs or also known as operational costs. The unit cost for each student is a measure that describes how much money is allocated to schools effectively for the benefit of students in pursuing education. From this description regarding the definition of unit cost, it can be concluded that the unit cost of education is the average cost incurred by each student in a certain period of time to get education. Unit cost can be used as a standard in meeting the needs of every student in school (Subekti et al., 2019; Saengchai et al., 2019; Kos et al., 2019).

### **Education Quality**

Quality According to the language quality means quality, level, degree, content. As a concept, quality is often interpreted with various definitions, depending on the party and the point of view where the concept is perceived. In the world of education, two important questions to ask are what is produced and who is the user of education. This definition refers to the added value provided by education and those who process and enjoy the results of education. Education is an institution that deals with the problem of the socialization process, which essentially leads a person to culture. Meanwhile, according to Prof. H.M. Arifin, is a cultural process to improve the quality and dignity of human beings throughout life, which is carried out in the family, school and community environment. Whereas the quality of education is the ability of the education system, both in terms of management and in terms of the education process itself, directed effectively to increase the added value of input factors (size of school classes, teachers, textbooks, learning situations and curricula, school management, , family) in order to produce the highest output.

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The content standard is the scope of the material and the level of competence as outlined in the criteria for graduate competence, study material competence, subject competence, and learning syllabus which must be met by students at certain levels and types of education. This content standard contains the basic framework, curriculum structure, study load, level one education curriculum and education / academic calendar.. This standard process includes the implementation of learning in educational units to achieve graduate competency standards. Graduates This standard is a qualification of the ability of graduates related to attitudes, knowledge and skills. This standard is a national standard on the criteria for pre-service education and physical and mental eligibility as well as education in the position of teachers and other educational personnel. This standard is the minimum criteria for study rooms, libraries, sports venues, places of worship, places for play and recreation, laboratories, workshops, other learning resources needed to support the learning process. This standard includes the use of information technology and this standard covers education planning, implementation and supervision of education activities at the education unit level, education management at the district / city, provincial and national levels. the objective of this standard is to increase the efficiency and effectiveness of education delivery. This standard is a national standard relating to components and the amount of operating costs for an educational unit for one year. Education This standard is a national standard for educational assessment of mechanisms, procedures, and instruments for assessing student learning outcomes. The assessment referred to here is an assessment at the primary and secondary education level which includes: assessment of learning outcomes by educators, assessment of learning outcomes by education units and assessment of learning outcomes by the government. As for higher education, this assessment only includes: assessment of learning outcomes by educators and educational units.

### 3. METHOD

The design in this study starts from conducting a preliminary study to identify and determine problems. After that, problems were identified to determine the research variables. The determination of research variables is carried out by conducting relevant literature studies so that the determination of the variables can be in accordance with the current problem which is then formulated into the background of the problem which describes the phenomena that occur related to the problems that will be the research objectives. Furthermore, a problem formulation is made in the form of questions that must be answered in this study. Then the researcher formulates a conceptual framework and initial hypothesis. Furthermore, the researcher determines the research methods and approaches that will be used to obtain the required data. Researchers used a questionnaire to obtain the required data. After the data is collected, the researcher then performs data analysis and processing using statistical calculations to test the hypotheses that have been written. After analyzing and processing data, new researchers can compile findings and discuss the results of data processing that have been carried out which are the answers to the problem formulation. Then from the findings and discussion, conclusions and recommendations can be drawn from the problems that arise from the results of data processing from research conducted as feedback from researchers for the institution being studied.

The population in this study was the head of Madrasah Aliyah in the city of Semarang,

both public and private as many as 26 people who were sampled using total sampling technique. The instrument used in this study was a questionnaire. The questionnaire or questionnaire is a data collection technique that is done by making a number of questions or statements which are then distributed to respondents to get the answers. Sugiono (2013, p. 199). After the instrument is distributed and data is obtained, then the data obtained is selected to be able to find out whether the data is suitable for processing or not, after selecting the data, the next step is data classification, which is to collect questionnaires obtained from all respondents based on the research variable, namely variable X (Education Financing Management) and variable Y (Madrasah Quality). Then determined the assessment score of each alternative answer given according to the criteria determined by the Likert scale, and finally, namely processing the data by: calculating the general trend of respondents' scores from the average calculation, normality test and data distribution, correlation test, coefficient test determination, test the significance of correlation, and regression analysis.

#### 4. RESULT AND DISCUSSION

Costs have a broad scope, namely all types of expenses relating to the provision of education. Financial management and financing is one of the resources that directly supports the effectiveness and efficiency of education management. Funding management is basically a part of education financing, which is reflected in the budget set by schools. According to (Fattah, 2009), "the school financing management process is Financing Planning and Budgeting, Financing Implementation, Supervision and Control, and Accountability or Accountability."

Based on the findings obtained from the results of the analysis of research data on Education Financing Management at Madrasah Aliyah in Semarang City, the average result is 4.65 which is in the very high category. This is engraved from the average score of the Financing Planning and budgeting dimensions of 4.57, the Financing Implementation Dimension of 4.56, the Supervision and Control Dimension of 4.62, and the Responsibility / accountability dimension of 4.84. In the field of education, quality includes inputs, processes, outputs and outcomes. Quality educational input is anything that the education system can process. A quality education process can be seen if the education system implemented is able to contribute actively, creatively and has meaning for the creation of educational goals.

In addition, Ali (2007, p. 361) states "strategic factors that affect the quality of education, namely curriculum / teaching and learning process, school management, school organization / institution, facilities / infrastructure, teachers, financing, students, participation society, and school culture. " The quality of education in this study looks at the quality of education from student quality, teacher quality, learning environment, school discipline, willingness of learning resources, parental participation, unit cost. Based on the findings obtained from the results of the analysis of research data on School Quality in Madrasah Aliyah, it describes an average result of 4.63 which is in the very high category. This is illustrated by the average score of the curriculum quality dimension of 5.00, the quality of students of 4.32, the quality of teachers of 4.70, the work environment of 4.84, of school discipline of 4.56, the availability of learning resources of 4.56, of parental participation of 4.72 and units. a fee of 4.72.

The average score of the curriculum quality dimension is higher than the other



dimensions. While the lowest dimension is the quality of students. This illustrates that the tendency for the quality of the curriculum at Madrasah Aliyah is in accordance with the curriculum made in accordance with the central curriculum, and the curriculum developed at school is in accordance with government policy. Based on the results of the correlation analysis, the  $p$  value = 0.000 was obtained. The  $P$  value is less than the significance level of 0.05. This means the hypothesis which states that there is an influence of education financing management on school quality "Accepted" because it is significant. Based on the calculation, the correlation between the management of education financing on the quality of the school is  $r = 0.766$ . After looking at the correlation coefficient, the effect of the management of education funding on the quality of schools shows a strong correlation. It can be concluded from the results of this correlation that there is a positive influence on the management of education financing on the quality of schools in Madrasah Aliyah in Semarang City.

From the results of the correlation analysis, it is then supported by the results of the coefficient of determination which illustrates the magnitude of the influence of education financing management on the quality of schools at Madrasah Aliyah in Semarang City of 58.7% while 41.3% is influenced by other factors such as curriculum, school management, facilities, teachers, students, society, and school culture (Ali. M, 2007. p. 361; Abbas et al., 2020; Ashraf et al., 2020).

Meanwhile, to find out the significance of the correlation between variable X and variable Y by comparing  $t$ count with  $t$ table based on SPSS 17.00 calculation, it is known that  $t$ count is 6.525 while  $t$ table with  $dk-2$  ( $32-2 = 30$ ) is 1.697. Thus, it shows that  $t$  is greater than  $t$  table ( $6,525 > 1,697$ ). This means that there is a significant influence between education financing management and school quality. The price of 35.905 is a constant value which indicates that if there is no involvement at all from education financing management, then the quality of the school is 35.905, while the price of 0.754 is a regression which shows that every increase in education financing management is 1, there will be an increase in the value of school quality by 0.754. And every time there is an increase in education financing management 10, it will be followed by an increase in the quality of schools of 7.54. With these findings, it is evident that education financing management has a significant effect on the quality of schools at Madrasah Aliyah in Semarang City. According to the results of the calculation of the coefficient of determination analysis, the management of education financing on school quality was 58.7%. This means that higher education financing management is likely to contribute more than 58.7% to improving the quality of schools at Madrasah Aliyah in Semarang City.

School costs and quality are directly related. According to (Morphet, 1983), "the cost of education has a positive influence through leadership and education management factors and competent education personnel in improving education services through quality improvement. In supporting quality improvement at Madrasah Aliyah in Semarang City, education financing management is expected to be able to meet educational needs so as to support the improvement of school quality. Based on research on 26 Madrasah Aliyah with funding sources from BOS funds, school quality tends to be very high on average. This proves that in order to provide education, the participation of education funding is needed. Community-based management funds may come from the organizers, the community, the central

government, local governments and other sources that do not conflict with the prevailing laws and regulations. Madrasahs with government funding sources require madrasah principals to be able to carry out their managerial duties in the financial sector. Financing management seeks to plan, implement, monitor and evaluate every learning activity from the financing sector. An understanding of the stages of financing management is very necessary because with effective and efficient financing management, every learning activity can be supported by its success, so that the quality of schools can be improved.

financing broadly means financing or spending, that is

funding issued to support investments that have been planned, whether done alone or carried out by others. In a narrow sense, financing is used to define funding made by financial institutions, such as Islamic banks, to customers. Education financing as stated in the National Education Standards: PP RI No. 19 years old

2005 consists of three major parts, namely: 1) Investment costs include the cost of providing facilities and infrastructure, human resource development and permanent work models; 2) Operational costs include education costs that must be incurred by students to be able to follow the learning process regularly and continuously; 3)

Personal costs which include: a) Salaries of educators and educational personnel and all allowances attached to salaries; b) consumable educational materials or equipment; c) Indirect educational operational costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, and so on.

In the provision of education, finance and financing constitute a very determining potential and are an integral part of the study of education management. The financial and financing components of a school are consumptive productive components that determine the implementation of teaching and learning activities in schools along with other components. In other words, every activity carried out by the school requires money, whether consciously or not. This financial and financing component needs to be managed properly so that existing funds can be used optimally to support the achievement of educational goals. This is important, especially in order to empower schools to seek and utilize various sources of funds according to each school because in general the world of education is always faced with the problem of limitations.

## 5. CONCLUSION

The quality of Madrasah Aliyah in Semarang City is in the high category. this means that the curriculum, the quality of students / students, the quality of educators, the school discipline work environment, the availability of education, parental participation, unit costs are already in the high category. Where this is supported by the participation of the surrounding community who prefer public schools or private schools with financial assistance from the government for reasons of financing. Based on these results, the quality dimension of students obtains an average score of 4.32 this happens because of the indicators in the dimensions This is that the test results at several Madrasah Aliyah still do not meet the standards, besides that the dropout rate is still high for various reasons, one of which is because there is no cost to pay for school and there are also students who drop out and above 5% of students each the

year cannot pass. When compared to other scores, the score on the quality dimension of students is still low. The management of Madrasah Aliyah education funding in Semarang City is in the very high category, meaning that the principal at Madrasah Aliyah has been able to carry out management of education financing optimally starting from financing planning and budgeting, implementation of financing, supervision and control of financing and accountability or accountability. The tendency in these four dimensions is that the lowest value is obtained, namely the dimensions of the implementation of financing. This occurs partly due to the lack of participation of parents or the community both from material donations, personnel, as well as involvement in decision making for school programs.

The influence exerted by the management of education financing on the quality of education in Madrasah Aliyah is in the strong category. This proves that with good financial management, it will be able to improve the quality of schools. The average trend of financial management towards the quality of education in Madrasah Aliyah is already in the very good category from the planning stage to the responsibility for financing. Although the implementation in the field is still not in accordance with the achievement of national education standards. This is evidenced by the appropriate use of the budget from each allocation given by the government, as well as the conformity with the planning made by the school in the form of RKAS. However, several obstacles prove that it still needs to be improved again at the stage of implementing education financing so that what has been planned becomes a guideline for its implementation. This will affect the achievement of the quality of education as a school goal.

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