

---

## SCHOOL FINANCING MANAGEMENT IN IMPROVING THE QUALITY OF ISLAMIC EDUCATION

Charisma Adinda<sup>1</sup>, Hj. Siti Patimah<sup>2</sup>

Raden Intan Lampung State Islamic University

Email: Charismaadindaa@gmail.com<sup>1</sup>, sitipatimah@radenintan.ac.id<sup>2</sup>

---

### Abstract

*Talking about the quality of education will be directly related to the role of schools as educational institutions. Teaching and learning management in schools is very important 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 aim of education financing management is to implement an educational process that is in accordance with the expected learning needs of students. This research process uses qualitative research methods. Data collection techniques were carried out by means of observation, documentation and direct interviews with sources. Schools as one of the institutions that carry out educational activities are a production process that produces quality graduates, so financing management is needed so that the quality of graduates can compete to obtain a decent life in society. Management of funds or educational costs at an institution must be able to improve the quality of graduates and be able to compete with other schools based on the principles of justice, efficiency, transparency and public accountability. The results of this research show that education financing management must be implemented optimally starting from financing planning, budgeting, financing implementation, monitoring and controlling financing as well as responsibility or accountability. So that the educational process is implemented in accordance with the expected learning needs of students. So it can be concluded that the management of teaching and learning in schools is very important in determining student success. To achieve good school quality, education costs must be managed optimally.*

**Keywords:** Education Financing Management, School Quality, Islamic Education.

Corresponding Author: Charisma Adinda

E-mail: Charismaadindaa@gmail.com



### Introduction

Education is one aspect most important in increasing state (Herdiansyah & Kurniati, 2020) however, several problems related to the maintenance of education matter equity, relevance, efficiency, and quality education.

Quality education is related directly to the role of the school as an institution of education (Juliantoro, 2017). Management Study teaching at school greatly determines the student's success. This school's role is vital in creating students with the knowledge, skills, marks, religion, and high social (Nursyifa, 2019). Thus, school is an agent that must noticed regarding the learning process.

The problem is that a classic still often descends upon institutions' education; in particular institutions, Islamic education is a problem of equality education and financing said education Not yet maximum in the relationship (Tamam, 2018)that impact almost all component education other. Whereas cost education is one component, Instrumental input (*instrumental input*) is crucial in the maintenance of education at schools and madrasas. Costs and financing of education are decisive in every effort to achieve objective education (Rahman, 2017). Almost No There is effort education available ignore role costs, so can said that without costs, educational process Not yet Can walk in a way maximum.

At the level of planning, program outreach, procurement facilities, implementation, supervision, evaluation, instrument supporter education, almost everything needs cost, OK in a way direct nor No. More than that, deep effort success various educational agendas, good in a way direct or not, either by the government or party private, financing be one although no the only factor affecting the result. The reason is that cost is pushing the speed of various programs to achieve goals that have been set.

By applicative, maintenance education needs cost. This matter caused management education in all activities, requiring facilities and infrastructure for the teaching process, services, program implementation, and the welfare of existing teachers and employees. All That needs budget (Junaedi & Enas, 2018). What becomes a problem is how financing is managed by the institution of Islamic education (Junaedi & Enas, 2018) (Nurhayati et al., 2022). More than That, a frequent problem that appeared on the surface is that institutional education cannot manage with a Good existing budget, so experience gap in implementation. Limited funds demand manager institution education for creativity, sensitivity to opportunity, building relations, and managing existing funds with Good.

Objective management financing education is How financing For education can produce quality productivity in the learning process (Riski, 2019). For achievement, target quality must be balanced with sufficient costs. With increased quality source power and means, infrastructure must be supported with costs that are not small (Atmaja, 2018).

Research result: This obtained that its effectiveness is something management financing education also influenced by several activities like Plan Activities and Budget School (RKAS), sources of funds, distribution, monitoring, and evaluation financing education at school (Nurhakim, 2023). Management financing education is planned, implemented, and evaluated in A Plan Activities and Budget Proven School (RKAS). With proof of physical form and transparent financials, a deep period has been determined research purposes: How management financing schools increase quality education (Solehan, 2022).

### **Research methods**

This research uses qualitative research. Aims to understand the management of school financing. The form of data in qualitative research is in the form of word for word, not in the form of a series of numbers, then the researcher arranges it in the form of developed text. The main data source in qualitative research is words and the rest is additional data such as documents and so on.

Financing management in improving the quality of education in Islamic schools requires the presence of direct reviewers so that the reviewers know how the financing management process works so that the quality of education can improve. This research aims to better understand and understand financing management in improving the quality of education in terms of implementation, strategy results, connecting factors and inhibiting factors in the scope of financing management strategies. The choice of research setting is based on the appropriate characteristics between the research title and the selected setting conditions. Temporary observations show that there are many performance results of educational quality components such as teaching staff and educational staff, educational financing, and infrastructure that are able to produce learning achievements obtained in 2019 and 2020. Apart from that, researchers also want to dig deeper into the contribution of financing management to a quality of education.

Sources who can be asked for information regarding school financing management consist of the Principal, School Treasurer, Teachers, Employees, School Committee and students. This research was conducted for one month. Data sources in this research include primary data sources, such as the results of interviews with informants and observations. Apart from that, secondary data was obtained from documents and notes that were relevant to this research. Data collection techniques in this research used interview, observation and documentation techniques. The data analysis technique in this research consists of three stages, namely data reduction, data presentation, and data verification.

## Results and Discussion

### 1. Management Financing

Management is something activities in it there is planning, organizing, implementing, and controlling with notice of existing components so that objectives together can achieved (Erwinsyah, 2017). This prevents the help of every member because in reaching the objective together, every member must work together and mutually support each other with the method to do their respective tasks according to the *job desk* obtained. Management started from the word *manage*, which means arrange or manage.

In improving functions, management can be separated from problem cost (Arifudin, Sholeha, & Umami, 2021). Cost is an important and influential aspect in every course of the educational process. Adequate costs will also impact the product and the output produced. Moreover, education includes state investments that are necessary and potentially profitable because education can enlighten the nation and increase the economy.

Agis Irianto defines cost education as one of the essential instrumental components in institutional education. This cost has comprehensive coverage of all related expenses with maintenance education. Good in the form of money or goods and energy specific (Abidin, 2017).

Management financing is a decision comprehensive of all processes regarding effort in acquiring and distributing cost based on planning, analysis, and control according to principle management that demands management cost always supervise as well as take into account efficiency and effectiveness.

Retractable conclusion that management financing is a management process from the funds collected. Where are the funds? Utilized as activity Study teach. In management, financing education must be effective and efficient because financing is the main point in realizing adequate education.

### 2. Quality of Education

Quality or quality started from the English *language*. *Quality* in Indonesian is called quality. *Quality* owns various understandings such as (1) a unique and different character from another, (2) a barometer of character kind highest, (3) has good condition. According to the KBBI, quality means measuring between Good or harmful objects.

Quality can be said as application from Ihsan's heavy teachings do deed good throughout creature life for the reason that Allah SWT has give His favor with abundant so that We can utilise matter the with the best. As well as us creature earth prohibited for make damage whatever the shape. This matter based on the Koran Surah Al- Qashas verse 77:

وَابْتَغِ فِيمَا آتَاكَ اللَّهُ الدَّارَ الْآخِرَةَ وَلَا تَنْسَ نَصِيبَكَ مِنَ الدُّنْيَا وَأَحْسِنْ كَمَا أَحْسَنَ اللَّهُ  
لَكَ وَلَا تَبْغِ يُحِبُّ الْمُفْسِدِينَ

“And seek (reward) the land of the afterlife with what has God bestowed upon you, but don't You forget it your part in the world and do be kind (to others) as Allah has been do Good to you, and don't You do destruction on earth. God does not like people who do it damage”.

The verse explains that somebody should work with a commitment to the process, quality, and satisfying results. According to Crosby, quality is *conformance to requirements* (conformity with specified matters). Something product said to have quality, if by standards/criteria specified quality.

Quality has Miscellaneous criteria and criteria that change continuously. Everyone will have Different criteria and choices, too. So you can conclude that quality is size quality, so quality has reached standards that have been determined and impact on customer satisfaction.

Quality of education is the responsibility of the educational process in reaching satisfaction with customers with methods that increase interest and develop talent as well as interest customers (Sadiyah, 2022). On the other hand, it must also reach standards targeted by stakeholders, namely those who finance it in production or products from the educational process.

In focus education, quality is tightly related to the agenda and product education. This can achieve the target or hope by levels and standards in society in the world of work. Quality of education has two words that begin with quality and education, which refers to the quality

of the product produced by an institution of education or madrasah. This matter can be seen from many participating students who have academic and non-academic, as well as relevant graduates with mission and goals.

Education is said quality. If education, the capable fulfill standards, as capable fulfill the hopes and needs of society, schools, and teachers must have high hopes for students. Teachers give service to learning and provide satisfaction to participants in their education. Head schools give satisfaction to the workers, educators, and education others, and in performance institutional in a way whole give satisfaction to the public.

### 3. Scope Education Financing

Management financing at least has three room scope, i.e., planning financing (*budgeting*), implementation financing (*accounting*), and evaluation financing (*auditing*).

#### 1) Planning financing (*budgeting*)

Planning finance arranged school in a way Goodwill at a time is wisdom its use in school. It will make it easier to carry out activity supervision. Planning is done by the head school, teachers, staff schools, and administrators committee school. They held meetings to determine needs and activities in school in a time-specific way.

In deciding cost unit education, There are two approaches: macro and micro. Approach macro base calculation whole amount expenditure education received from various source of funds later shared the number of students. Approach micro base calculation cost based on allocated expenditure per component education students use.

#### 2) Implementation financing (*accounting*)

Implementation is something action or implementation from existing plans arranged in a mature and detailed way; implementation is usually done after planning is Already considered Ready. By simple implementation, it can be interpreted as an application. Implementation activity expenditure finance refers to the planning Ynag has set. The mechanism used in the implementation activity must be correct, effective, and efficient.

After planning financing education is completed and approved by all components involved, and results A Plan Activities and Budget School (RKAS), stages management furthermore that is implementation financing education. Activity implementation Madrasa financing includes two activities, i.e., receipts and expenditures. Receipts and expenses from necessary financial sources are recorded based on procedure harmonious management with the agreement that has been made, OK form draft theoretical nor regulation government.

#### 3) Evaluation financing (*auditing*)

Evaluation financing education is a tool for measure from look results plan yang stated in the planning. Give rewards to appropriate staff who demonstrated performance and design, as well as plan returns while repairing things that are not perfect. Evaluation in administration financing represents activity measure level effectiveness. Work individually and efficiently using a method or tool to help business confidence. To use reach objective financing. Observe level effectiveness. It means evaluating actions or activities that have been done, whether they have produced something planned or, at least, whether the activity has walked over actual rails and not deviated from planning or goals that have been set.

### 4. Problems and Solutions for Financing Islamic Education

In general, madrasas face deep problems: these religion-based schools face problems financing education. If seen from the aspect of cause, results study Research and Development Center for Religion and Religious Education 2006 about financing education in madrasas mentioned that difficulties faced by internal madrasas management financing education started from problems raising funds Alone. The main obstacle is The limited possible sources of funds excavated. So far, the primary source of funds for madrasah operations is the average student tuition fees. The source of these funds is the source of funds remains, though nominally amount of funds available collected No how much, considering most madrasas are on the outskirts of city/rural and serving education for originating students from family level economy not enough capable like workers, farmers, employees low other.

Madrasas gain income from internal SPP components. The amount is small because the madrasa itself must set magnitude appropriate tuition fees with the social economy society in which he is. However, this has already experienced change along with the aid fund policy Operational School (BOS) provided to all elementary and middle schools. However, the matter still needs to be closer to the financing necessary for education.

Examining the problem above then requires strategic steps in the solution. According to economics, writers need to notice several things. *First*, problem financing is a compassionate thing in its existence. This matter Can bring progress to an institution If managed well; on the contrary, it will bring the institution down if the components or parties in the institution are No managed professionally, have principled openness, are not oriented towards improvement, and interests of nature are just personal. Therefore, all existing components in institutional education related to the drafting process financing education must involved. This matter is done as form principle openness, togetherness, and responsible answers on trustworthy institutional must carried together. The good and the lousy institutions become accountable together.

*Second*, related to placement allocation of funds, parties attempted to organize and manage with OK; how much is the existing budget? Budget That is spent or allocated, as well what is the reporting system?. *Third*, head school as a driving force is hoped to have Skills *entrepreneurship* (skills entrepreneurship), managerial ability, and supervision. *Fourth*, madrassas should involve the public in budgeting and financing education via regular meetings or can be tucked into the meeting discussion to increase school/graduation such things done as form principle openness. *Fifth*, Islamic education institutions are madrasas as religious-based institutions in which values are sublime and expected to hold firm principles of justice, trust, honesty, deliberation, openness, discipline, etc. Principles must held steadfast by all elements of the institution. Thus, there is expected to be a solution to management financing education, which will form institutionally good Islamic education, particularly in problem financing education.

## Conclusion

Financing management is a process of optimizing, allocating financial resources and distributing them as facilities to support an effective, conducive and efficient learning process. Financing management is an overall decision regarding business activities in obtaining and allocating funds based on planning, analysis and control.

Improving the quality of education is progress produced in the educational process so as to produce the quality and quality of education in accordance with the demands of the times and the needs of the educational community as targeted.

Meanwhile, several studies state that the difficulties often faced by madrasas in managing education financing originate from the problem of raising the funds themselves. The main obstacles are the limited financial resources that can be explored, human resources which can be said to be still low, and the community's supporting capacity is also low. Therefore, parties within the madrasah must be able to properly organize and manage education financing, how much budget there is, how the budget is spent or allocated, and what the reporting system is.

The influence exerted by education financing management in Islamic schools is in the strong category. This proves that with good financing management, it will be able to increase conformity with the plans made by the school in the form of RKAS. However, several obstacles prove that it still needs to be improved at the implementation stage. This will affect the achievement of quality education as a school goal.

## Bibliography

- Abidin, Achmad Anwar. (2017). Manajemen pembiayaan pendidikan tinggi dalam upaya peningkatan mutu (Studi kasus pada perguruan tinggi swasta menengah di Surabaya). *Jurnal Penjaminan Mutu*, 3(1), 87–99.
- Arifudin, Moh, Sholeha, Fathma Zahara, & Umami, Lilis Fikriya. (2021). Planning (Perencanaan) Dalam Manajemen Pendidikan Islam. *MA'ALIM: Jurnal Pendidikan Islam*, 2(02), 162–183.

- Atmaja, Hanung Eka. (2018). Pentingnya Manajemen Sumber Daya Manusia Untuk Meningkatkan Usaha Kecil Menengah. *Jurnal Rekomen*, 2(1), 288820.
- Erwinskyah, Alfian. (2017). Manajemen pembelajaran dalam kaitannya dengan peningkatan kualitas guru. *Tadbir: Jurnal Manajemen Pendidikan Islam*, 5(1), 69–84.
- Herdiansyah, Dendi, & Kurniati, Poni Sukaesih. (2020). Pembangunan sektor pendidikan sebagai penunjang indeks pembangunan manusia di Kota Bandung. *Jurnal Agregasi: Aksi Reformasi Government Dalam Demokrasi*, 8(1).
- Juliantoro, Mohamad. (2017). Peran Kepala Sekolah dalam Meningkatkan Mutu Pendidikan. *Jurnal Al-Hikmah*, 5(2), 24–38.
- Junaedi, Edi, & Enas, Enas. (2018). Manajemen Pembiayaan Bantuan Pendidikan Menengah Universal (BPMU) dalam Peningkatan Mutu Layanan Pendidikan. *Indonesian Journal of Education Management & Administration Review*, 2(1), 183–188.
- Nurhakim, Haditsa Qur'ani. (2023). Manajemen Pembiayaan Pendidikan Di Sekolah. *JURNAL LENTERA: Kajian Keagamaan, Keilmuan Dan Teknologi*, 22(2), 303–313.
- Nurhayati, Nurhayati, Nasir, M., Mukti, Abdul, Safri, A., Hasibuan, Lias, & Anwar, Kasful. (2022). Manajemen pembiayaan pendidikan dalam meningkatkan mutu lembaga pendidikan Islam. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 3(2), 594–601.
- Nursyifa, Aulia. (2019). Transformasi pendidikan ilmu pengetahuan sosial dalam menghadapi era revolusi industri 4.0. *Journal of Civics and Education Studies*, 6(1), 51–64.
- Rahman, Ansar. (2017). Efisiensi Dalam Pembiayaan Pendidikan Untuk Meningkatkan Kualitas Pendidikan. *Eklektika: Jurnal Pemikiran Dan Penelitian Administrasi Pendidikan*, 5(2), 87–102.
- Riski, Aulia. (2019). *Pengelolaan Pembiayaan Pendidikan Di Indonesia*.
- Sadiyah, Elvalarani Halimatus. (2022). Manajemen Pembiayaan Dalam Peningkatan Mutu Pendidikan Di Madrasah Aliyah Negeri Kota Batu. *Ulul Amri: Jurnal Manajemen Pendidikan Islam*, 1(4), 374–383.
- Solehan, Solehan. (2022). Manajemen Pembiayaan Pendidikan dalam Meningkatkan Mutu Lembaga Pendidikan Islam. *Edumaspul: Jurnal Pendidikan*, 6(1), 98–105.
- Tamam, Badrut. (2018). Reorientasi pendanaan pendidikan dalam membangun mutu sekolah. *Misykat Al-Anwar Jurnal Kajian Islam Dan Masyarakat*, 1(2), 44–57.