

EDUCATION FINANCING MANAGEMENT IN IMPROVING THE QUALITY OF STUDENTS IN MADRASAH

Nurhidayatullah¹, Siti Aimah²

e-mail: dayatgr02@gmail.com¹, sitiimah1@iaida.ac.id²

Universitas KH. Mukhtar Syafaat Blokagung Banyuwangi¹

Universitas KH. Mukhtar Syafaat Blokagung Banyuwangi²

DOI: 10.30739/jmpid.v7i1.3562

Received: 22 December 2024

Accepted: 20 January 2025

Published: 30 April 2025

Abstract

This study aims to analyze how educational financing management can improve the quality of students at Madrasah Aliyah Al-Amiriyyah Blokagung Banyuwangi. Quality education requires efficient financing management to create a conducive learning environment. This study uses a qualitative approach with a case study design, focusing on financing policies. Data were obtained through interviews with principals, teachers, and education fund managers, as well as related documents. Data analysis used data condensation, data presentation, and drawing conclusions. The results of the study indicate that although the available education funds are quite large, their planning and management are still not optimal, with most of the funds being used for routine expenses. Immature planning results in limited allocation for facility development and improving the quality of teaching. Therefore, policies such as priority-based budgeting, diversification of financing sources, and budget management training need to be implemented to improve the quality of education. With good financing management, learning facilities can be improved, teacher professional development can be prioritized, and student quality can be significantly improved.

Keywords: Management, Education Financing, Quality, Students, Madrasah

Abstrak

Penelitian ini bertujuan untuk menganalisis bagaimana manajemen pembiayaan pendidikan dapat meningkatkan mutu peserta didik di Madrasah Aliyah Al-Amiriyyah Blokagung Banyuwangi. Pendidikan yang berkualitas memerlukan manajemen pembiayaan yang efisien untuk menciptakan lingkungan belajar yang kondusif. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus, fokus pada kebijakan pembiayaan. Data diperoleh melalui wawancara dengan kepala sekolah, guru, dan pengelola dana pendidikan, serta dokumen terkait. Analisis data menggunakan kondensasi data, penyajian data, dan penarikan simpulan. Hasil penelitian menunjukkan bahwa meskipun dana pendidikan yang tersedia cukup besar, perencanaan dan pengelolaannya masih belum optimal, dengan sebagian besar dana digunakan untuk pengeluaran rutin. Perencanaan yang tidak matang mengakibatkan terbatasnya alokasi untuk pengembangan fasilitas dan peningkatan kualitas pengajaran. Oleh karena itu, kebijakan seperti penyusunan anggaran berbasis prioritas, diversifikasi sumber pembiayaan, dan pelatihan pengelolaan anggaran perlu diterapkan untuk meningkatkan kualitas pendidikan. Dengan manajemen pembiayaan yang baik, fasilitas pembelajaran

dapat diperbaiki, pengembangan profesionalisme guru dapat diprioritaskan, dan kualitas peserta didik dapat meningkat secara signifikan.

Kata Kunci: Manajemen, Pembiayaan Pendidikan, Mutu, Peserta Didik, Madrasah

A. Introduction

Education is one of the most fundamental aspects in the development of a country, (Efendi et al., 2023) . because quality education is the main key in creating quality human resources (Puspa et al., 2023) . One of the factors that affects the quality of education is the management of education financing. Good education financing can create conditions that support the teaching and learning process, (Hastina et al., 2020) . provide adequate facilities, and provide incentives for educators to be able to carry out their duties optimally. Therefore, education financing management not only plays a role in preparing the budget, but also in planning and monitoring the use of funds in order to achieve the goals of quality education (Haniyah et al., 2023) . In this context, it is important to manage and use education funds efficiently and effectively to improve the quality of students (RindyLifia, 2021), which in turn will have an impact on improving the overall quality of education.

Educational financing management plays a central role in realizing a quality education system (Aryani et al., 2022) . The success of education depends not only on the ability and quality of the teaching staff or the curriculum applied (Badrus Sholeh et al., 2023) , but also on the extent to which available funding can be utilized to improve educational facilities and infrastructure. Without adequate financing and proper management, the various potentials in education will not be able to develop optimally (Suryana, 2020) . For example, even though there is a good curriculum and quality teaching, if educational facilities such as classrooms, laboratories, and other facilities are inadequate, the quality of learning received by students will be limited (Dwiputri et al., 2022) . Good educational financing with careful planning can create a more conducive learning environment and improve student competence (Aziz & Zakir, 2022) .

Various studies and reports show that countries that have succeeded in improving the quality of their education are countries that prioritize education financing and manage their budgets properly (Nurrijal, 2024) . In Indonesia, although the government has allocated a significant budget for the education sector, the biggest challenge lies in how to manage and utilize these funds so that they can have a direct impact on the quality of students (Amelia, 2023) . The large number of inadequate education infrastructures and the disparity in the quality of education in various regions indicate that education financing has not been managed optimally (Oktania et al., 2024) . Therefore, better education financing management is needed that is oriented towards achieving maximum results, which can have a direct impact on the quality of students (Fauzi, 2020) .

As the findings of, (Muhammadiyah & Hardjosoekarto, 2021) This study aims to analyze how education financing management can affect the improvement of the quality of education at the high school level. The main focus of this study is the effective use of the education budget to improve the quality of learning and supporting facilities in schools. Research Methods Quantitative approach using surveys and interviews with principals and educators in several high schools in the Jakarta area. The data obtained were analyzed using linear regression to see the relationship between financing management and education quality. The novelty of this study is that good education financing management is one of the key factors in improving the quality of students. Financing that is managed efficiently and effectively will create a conducive learning environment, provide adequate facilities, and allow educators to work optimally. the importance for every party involved in the management of education, both government, schools, and society (Bisri, 2020) . to ensure that the education budget is used appropriately and can have a positive impact on the quality of students (Noor & Monita, 2022) . With good management of educational financing, the quality of education and the results achieved by students can continue to be improved so that they can compete and contribute positively to the progress of the nation (Khaidir et al., 2023) .

The focus of this study is to analyze how educational financing management can affect the improvement of education quality at the senior high school level. This study aims to explore the relationship between effective education budget management and improving the quality of learning and supporting facilities in schools. In this case, good financing management is expected to create a conducive learning environment and provide adequate facilities to support learning activities. This study also emphasizes the importance of the role of various parties involved in education management, namely the government, schools, and the community. Each party has a responsibility to ensure that the education budget is used appropriately and can have a positive impact on the quality of students. Therefore, this study will explore how collaboration between the government, educational institutions, and the community can create a more efficient and sustainable financing system.

In addition, the focus of this study also examines the impact of financing management on student learning outcomes. With efficient fund management, it is expected that adequate educational facilities can support a better teaching and learning process, and ultimately contribute to improving student achievement. This study will provide a deeper understanding of how the allocation and use of the education budget can directly affect the quality of education and the ability of students to compete in the global world.

B. Method

This study uses a qualitative approach with the aim of gaining an in-depth understanding (Rifa'i, 2023) of educational financing management and its impact on

student quality. This approach allows researchers to understand the policies and perceptions involved in educational funding management, and how these policies contribute to improving the quality of education. The type of research applied is a case study, where researchers study in depth (Arsyam & M. Yusuf Tahir, 2021) the practice of educational financing management at MA Al-Amiriyyah Blokagung. This study aims to describe the financing policies implemented and measure their effectiveness in improving student quality.

The data sources consist of primary data obtained through in-depth interviews with school principals, teachers, and education fund managers, as well as secondary data obtained from related documents such as budget reports and education policies. The main data collection techniques used are interviews, observations. To check the validity of the data, triangulation is used by comparing information from various sources. The collected data is then analyzed using an interactive analysis model from the theory of Miles, Huberman, and Saldana, namely : (1) data condensation, carried out by sorting and systematizing data, (2) data presentation, carried out by presenting data in the form of descriptions or narrative texts accompanied by tables and images to make it easier and understand the data, and (3) drawing conclusions, researchers begin to draw conclusions and test them using theories that are relevant to the focus of the research, namely the spiritual leadership of the rector and the work motivation of lecturers and employees (Miles, et.al, 2014).

C. Results and Discussion

1. Suboptimal Financing Planning

education financing planning in many schools is still not optimal. Although the available education funds are quite large, many educational institutions do not have a mature and well-structured budget plan (Shobri, 2024) . This causes the allocation of funds to often not be in accordance with the basic needs to improve the quality of education. Some factors that cause less than optimal education financing planning include a lack of understanding of the importance of long-term budget planning, limited managerial skills at the school level, and high dependence on funds from the central or regional government without considering the potential for other sources of funds, such as funds from the community or the private sector.

This suboptimal planning has implications for the imbalance in the use of funds where most of the funds are allocated more for routine expenses such as salaries of educators and daily operations, while the development of learning facilities, teacher training, or the application of technology in learning tend to be neglected (Farida & Ma'ruf, 2022) . As a result, the quality of learning received by students is limited, due to inadequate educational facilities and a lack of innovation in teaching methods. In the long term, this can hinder the achievement

of national education goals, namely improving the quality of competent human resources who are ready to compete in the global era.

MA Al-Amiriyyah Blokagung School is an educational institution located in the village of Blokagung, Banyuwangi, East Java. Known for its vision to produce a generation that is intelligent, has noble character and is highly competitive. With a commitment to academic and character development, MA Al-Amiriyyah Blokagung integrates the national curriculum with Islamic values, creates a conducive learning environment, and facilitates students to develop their potential optimally. This school is also active in various extracurricular activities that support the development of students' social skills, leadership, and creativity.

“Our experience in schools, education budget planning must be more integrated and clear. The budget plan must not only cover routine needs, such as salaries and daily operations, but must also involve aspects of long-term education development, such as improving the quality of learning, facilities, and professionalism of educators. This plan needs to be prepared based on an in-depth analysis of the real needs of the school, involving various parties, including teachers, school committees, and parents of students. Of course, support from local and central governments is needed to ensure that education funds are not only used for routine expenses, but also for initiatives that support the quality of education”. (KS)

To overcome the problem of suboptimal financing planning, MA Al-Amiriyyah Blokagung has implemented several policies as follows:



Figure 1. Financial Policy of MA Al-Amiriyyah

a. Development of Long-Term and Integrated Education Budget Plan

Every educational institution needs to have a clearly structured budget plan that includes short-, medium-, and long-term needs (Arifin et al., 2023).

This plan should be based on an analysis of the school's real needs, taking into account larger priorities, such as developing the quality of learning, improving facilities, and training and developing the profession of educators. Local and central governments must provide support to ensure that education funds are not only used for routine expenses, but also for strategic initiatives that support improving the quality of education.

b. Diversification of Financing Sources

Policies to encourage diversification of sources of education funding are also very important. Schools need to be encouraged to seek and utilize other sources of funding besides government funds, such as funds from the community, companies, or private institutions. Partnership programs with the business world, donations from alumni, or community participation-based funding can be effective alternatives to strengthen education funds (Wida Farwati, 2024) . By utilizing various sources of funding, schools can be more flexible in planning and allocating budgets for various more innovative educational needs (Noor & Monita, 2022) .

c. Managerial Training and Budget Management Capacity

Another policy that needs to be implemented is the provision of training for school principals, school treasurers, and education financial managers in terms of budget management. This training aims to increase their capacity in planning, managing, and allocating funds more efficiently (Susanti et al., 2023) . By having a better understanding of the principles of good budget planning, education managers will be better able to prepare budgets that include priorities for improving the quality of education, such as the procurement of learning technology, improving school facilities, and training for educators.

d. Strengthening the Monitoring and Evaluation System

To ensure that planning and allocation of funds are carried out according to plan, it is important to implement a stronger monitoring and evaluation system (Meity Sumual , Meyske Wongkar, et al., 2024) . Local and central governments need to ensure that there is a periodic evaluation mechanism related to the use of the education budget, both at the school level and other educational institutions. With stricter supervision, the use of funds can be more transparent and in accordance with planned needs, and can prevent misuse of funds that can harm the quality of education.

e. Application of Technology in Financing Planning

The use of information technology in budget planning also needs to be encouraged. The use of financial management software that can monitor expenditures and budget planning in a more integrated manner will make it easier for school administrators to prepare a more efficient budget (Zakir, 2024) . This technology-based system also allows for higher transparency in

the use of funds, so that the community, parents, and other related parties can monitor the development and use of education funds directly.

f. Policy Implementation and Evaluation

shows that even though the education financing planning policy has been implemented, periodic monitoring and evaluation are still not optimal (Meity Sumual, Meyske Wongkar, et al., 2024) . Many policies have not been implemented effectively due to the lack of coordination between parties, and incomplete evaluations result in less efficient use of funds and not according to priorities.

2. The Impact of Effective Fund Management on the Quality of Education

Effective fund management plays an important role in improving the quality of education (Julaiha et al., 2023) . shows that proper and efficient fund allocation can support the improvement of learning facilities, professional development of educators, and the application of more advanced educational technology (Sudarmono et al., 2021) . When funds are used optimally, schools can improve the quality of learning through curriculum updates, procurement of innovative learning aids, and provision of regular training for teachers. With good budget management, schools are also able to improve infrastructure, expand access to education, and improve a conducive learning environment for students (Triarsuci et al., 2024) .

However, the findings also show that lack of planning and inappropriate budget allocation often leads to waste and misuse of funds that are not in accordance with priority needs. This hinders the achievement of educational goals, such as improving the quality of teaching and developing student competencies.

“ I strongly agree with the findings. Good management of education funds is very important to ensure that available funds are used appropriately and efficiently. As a principal, I always prioritize budgeting based on clear priorities, such as improving the quality of teaching and developing school facilities. A carefully prepared budget can ensure that every available resource truly supports the educational needs of the school.”(KS)

There are several policies that can be implemented by MA Al-Amiriyah Blokagung, namely:

a. Budgeting Based on Education Priorities

This policy aims to ensure that available funds are allocated according to the school's primary needs (Nuriah & Deca, 2023) . such as curriculum development, improving the quality of teaching, and updating educational facilities. Each school needs to prepare a budget plan based on an in-depth analysis of priority needs, involving all relevant parties, including teachers, students, and the school committee.

b. Teacher Professionalism Training and Development

Through this policy, education funds can be used for ongoing training programs for teachers, to improve their skills in teaching with a more innovative and up-to-date approach. The development of teacher competencies will have a direct impact on the quality of teaching and learning in the classroom (Solechan et al., 2023).

c. Improving Infrastructure and Learning Facilities

Well-managed funds can be used to improve school infrastructure, such as the construction of adequate classrooms, laboratories, and libraries. Facilities that support learning, including modern learning technology, can enrich the teaching and learning process and improve overall educational outcomes (Juaini et al., 2020).

d. Transparency and Accountability in Fund Management

The implementation of a transparent monitoring system will ensure that education funds are used appropriately and efficiently (Meity Sumual, Pontoh, et al., 2024) . This policy involves the use of technology to monitor budget usage and ensure that all fund allocations are carried out in accordance with the prepared budget plan. With a strong monitoring system, misuse of funds can be minimized, and the use of funds can be more targeted (Lukas, 2024) .

Table 1: Effective Fund Management for Education Quality

No	Policy	Objective	Implementation
1	Budgeting Based on Education Priorities	Prepare a budget according to the school's main needs	<ul style="list-style-type: none"> - Involve related parties (teachers, students, committee) in budget planning. - Allocate funds for curriculum development, improving the quality of teaching, and updating educational facilities.
2	Teacher Professionalism Training and Development	Improving teachers' teaching skills and improving the quality of teaching	<ul style="list-style-type: none"> - Funds are used for teacher training and development programs. - Teaching innovative and technology-based teaching methods.
3	Improving Infrastructure and Learning Facilities	Improving physical facilities and learning technology to support the	- Allocate funds for classroom renovation, laboratory construction, and libraries.

	teaching and learning process	- Provision of learning technology that supports more effective learning.
4	Transparency and Accountability in Fund Management and Ensuring efficient and targeted use of funds	- Implementation of budget monitoring and supervision system using technology. - Ensure that the allocation of funds is in accordance with the prepared budget plan and prevent misuse of funds.

3. Periodic Evaluation of Use of Funds

Periodic evaluation of the use of funds aims to measure the effectiveness and efficiency of financial management, and to ensure that the funds distributed are used according to their intended use. The results of the evaluation carried out on the use of funds show several important findings that can be used as material for future improvements (Louhenapessy, 2024).

a. Efficient Use of Funds

From the evaluation results, it was found that although most of the funds had been used according to plan, there were still several budget items that were not fully utilized (Kafrini et al., 2022). For example, the budget for employee training and development was not fully utilized due to delays in organizing the event. This caused the funds allocated for training to be wasted. However, most of the funds were used for well-planned programs, such as infrastructure development and operational activities.

b. Conformity of Use of Funds to Purpose

Other findings show that most of the funds used for strategic projects have a positive impact. However, there are several technical constraints that affect the achievement of targets, such as the lack of experts needed to manage the project. The funds allocated for the procurement of raw materials and tools were also used appropriately, although there were several purchases that did not match the initial specifications, which caused waste (Auliani, 2021).

c. Administrative and Reporting Issues

One of the prominent findings is the inaccuracy in reporting the use of funds. Several parts of the financial report do not match the supporting documents available, indicating problems in the administration system implemented (Rizka S et al., 2021). This could potentially cause problems during audits or further checks.

To explore these findings further, interviews were conducted with several parties involved in fund management, such as budget managers.

"We often face obstacles in recording expenses, especially for small transactions. Sometimes these transactions are not recorded properly, which affects the accuracy of financial reports. We also face limited human resources to handle all aspects of administration and reporting more effectively." (PA)

The interviews revealed problems in school financial management, especially related to recording small expenses that are often overlooked. Negligence in recording small transactions results in inaccurate financial reports, which can impact decision-making and budget transparency. In addition, limited human resources (HR) to handle administration and reporting worsen the situation. This indicates the need for a better recording system and training for administrative staff to make financial management more effective. The support of technology or simple accounting software can also help overcome this obstacle. This solution is important to improve accountability and efficiency in school budget management.

D. Closing

Educational financing management plays a crucial role in improving the quality of education and the quality of students. At MA Al-Amiriyyah Blokagung Banyuwangi, although the education fund is quite large, its planning and management are still not optimal, with many funds being focused more on routine expenses and a lack of allocation for long-term development. However, policies such as priority-based budgeting, teacher professional training, and improving educational facilities can improve fund management. In addition, diversification of funding sources and transparent supervision are essential to ensure that funds are used effectively and efficiently. Periodic evaluation of the use of funds is also needed to ensure that the budget has a positive impact on the quality of education. With more efficient fund management and a focus on long-term development, the quality of learning can be improved, which in turn will improve the quality of students. Targeted education financing will create a better learning environment and support the achievement of more optimal educational goals.

Bibliography

- Amelia, U. (2023). Tantangan Pembelajaran Era Society 5.0 dalam Perspektif Manajemen Pendidikan. *Al-Marsus : Jurnal Manajemen Pendidikan Islam*, 1(1), 68. <https://doi.org/10.30983/al-marsus.v1i1.6415>
- Arifin, M., Akbar, G. G., & Ijudin, I. (2023). Pelaksanaan Manajemen Strategis Dalam Pengelolaan Madrasah Aliyah Darul Arqam Garut. *Khazanah Akademia*, 7(02), 86–95. <https://doi.org/10.52434/jurnalkhazanahakademia.v7i02.231>
- Arsyam, M., & M. Yusuf Tahir. (2021). Ragam Jenis Penelitian dan Perspektif. *Al-Ubudiyah: Jurnal Pendidikan Dan Studi Islam*, 2(1), 37–47. <https://doi.org/10.55623/au.v2i1.17>

- Aryani, R. U., Isdasari, N., & Murtafiah, N. H. (2022). Penerapan Manajemen Pembiayaan Pendidikan (Studi Kasus di SMP Negeri 3 Bandar Lampung). *Unisan Jurnal*, 01(04), 212–222. <http://journal.an-nur.ac.id/index.php/unisanjournal/article/download/688/331>
- Auliani, I. (2021). Evaluasi Sistem Pelaksanaan Manajemen Pemeliharaan Alat Medis Di Instalasi Pemeliharaan Dan Perbaikan Peralatan Medis Rumah Sakit (Ip3Mrs) Rsud Arifin Achmad Provinsi Riau Tahun 2020. *Jurnal Pengabdian Kesehatan Komunitas*, 1(1), 38–53. <https://doi.org/10.25311/jpkk.vol1.iss1.729>
- Aziz, A., & Zakir, S. (2022). Strategi Kepala Sekolah dalam Manajemen Pembiayaan Pendidikan di MTsMathla'ul Huda Cikande Karawang. *Indonesian Research Journal on Education Volume 4 Nomor 4 Tahun 2024 Indonesian Research Journal on Education*, 2(3), 1030–1037. <https://doi.org/https://doi.org/10.31004/irje.v4i4.1060>
- Badrus Sholeh, M., Kamsan, N., & Aliyah, H. (2023). Persepsi Guru terhadap Implementasi Kurikulum Merdeka di Madrasah. *Tafâqquh: Jurnal Penelitian Dan Kajian Keislaman*, 11(2), 273–287. <https://doi.org/10.52431/tafaqquh.v11i2.2245>
- Bisri, A. M. (2020). Studi Analisis Komite Sekolah/Madrasah dalam Mengawal Kualitas Pendidikan. *Munaddhomah: Jurnal Manajemen Pendidikan Islam*, 1(1), 51–64. <https://doi.org/10.31538/munaddhomah.v1i1.31>
- Dwiputri, F. A., Kurniawati, F. N. A., & Febriyanti, N. (2022). Pengelolaan Sarana dan Prasarana di Sekolah Dasar dalam Meningkatkan Kualitas Pembelajaran Daring di Masa Pandemi. *Aulad: Journal on Early Childhood*, 4(3), 198–205. <https://doi.org/10.31004/aulad.v4i3.178>
- Efendi, P. M., Tatang Muhtar, & Yusuf Tri Herlambang. (2023). Relevansi Kurikulum Merdeka Dengan Konsepsi Ki Hadjar Dewantara: Studi Kritis Dalam Perspektif Filosofis-Pedagogis. *Jurnal Elementaria Edukasia*, 6(2), 548–561. <https://doi.org/10.31949/jee.v6i2.5487>
- Farida, & Ma'ruf, C. (2022). Thawalib | Jurnal Kependidikan Islam. *Thawalib | Jurnal Kependidikan Islam*, 4(1), 45–60. <https://jurnal.staithawalib.ac.id/index.php/thawalib/article/download/469/221>
- Fauzi, A. (2020). Analisis Biaya Mutu Dalam Meningkatkan Daya Saing Pendidikan. *JUMPA: Jurnal Manajemen Pendidikan*, 1(1), 51–62. <https://doi.org/10.33650/jumpa.v1i1.1048>
- Haniyah, C. N., Sari, D. A., Harahap, N. R., Bancin, N. Z., & Jailani, M. (2023). Peningkatan Pengelolaan Sarana dan Prasarana Pendidikan untuk Meningkatkan Kualitas Pembelajaran di SDN 106840 Kampung Benar. *Tarbiatuna: Journal of Islamic Education Studies*, 4(1), 213–224. <https://doi.org/10.47467/tarbiatuna.v4i1.5224>
- Hastina, H., Safitri, D. A., Ramadhan, R., & Andika, A. (2020). Analisis Kebijakan Pendidikan Terkait Akuntabilitas Pembiayaan Pendidikan. *Jurnal Mappesona*, 2(2), 1–11. <https://ejournal.iain-bone.ac.id/index.php/mappesona/article/download/873/599>
- Juaini, A., Aliyah, N. D., & Darmawan, D. (2020). Pengaruh Fasilitas Belajar Dan Gaya Mengajar Guru Dan Lingkungan Belajar Terhadap Motivasi Belajar Siswa Mts Nw Kotaraja Lombok Timur, Ntb. *Jurnal Cahaya Mandalika (JCM)*, 1–23. <https://www.ojs.cahayamandalika.com/index.php/jcm/article/view/2984>
- Julaiha, Siti Jumroh, & Adiyono. (2023). Pengelolaan Administrasi Madrasah Tsanawiyah Al-Ihsan dalam Meningkatkan Kualitas Pendidikan Madrasah. *Journal*

- on *Education*, 05(02), 3108–3113.
<https://www.jonedu.org/index.php/joe/article/download/970/765>
- Kafrini, K., Asrinaldi, A., & Valentina, T. R. (2022). Pengelolaan Dana Desa dan Evaluasi: (Studi Kasus terhadap Pengelolaan Dana Desa di Desa Sungai Abu Kecamatan Air Hangat Timur Kabupaten Kerinci). *Jurnal Ilmiah Universitas Batanghari Jambi*, 22(1), 391. <https://doi.org/10.33087/jiubj.v22i1.1901>
- Khaidir, F., Amran, A., & Noor, I. A. (2023). Peningkatan Kualitas Pendidikan Dasar Melalui Implementasi Kurikulum Merdeka Belajar dalam Mewujudkan Sustainable Developments Goal's. *Attadib: Journal of Elementary Education Vol.7*, 7(2), 1–27. <https://jurnal-fai-uikabogor.org/index.php/attadib/article/download/1944/805>
- Louhenapessy, W. G. (2024). Pelatihan Kepemimpinan dan Kewirausahaan bagi Masyarakat dan Perangkat Desa Waisala Kecamatan Huamual Kabupaten Seram Bagian Barat. *Jurnal Pengabdian Kepada Masyarakat Arumbai*, 2(1), 49–64. <https://ojs3.unpatti.ac.id/index.php/arumbai/article/view/12820>
- Lukas, A. O. (2024). Transparansi Pengelolaan Dana Bantuan Operasional Satuan Pendidikan (BOSP) Di SMP Negeri 230 Jakarta. *Jurnal Edukasi Dan Multimedia*, 2(2), 8–20. <https://doi.org/10.37817/jurnaledukasidanmultimedia.v2i2.3908>
- Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook*. Los Angeles: SAGE Publications.
- Meity Sumual, S. D., Meyske Wongkar, M., Harry Mossey, S., & Pagawak, D. (2024). Implementasi Kepemimpinan Kepala Sekolah Dalam Perencanaan Pembiayaan Pendidikan. *Journal on Education*, 6(4), 18609–18619. <https://doi.org/10.31004/joe.v6i4.5824>
- Meity Sumual, S. D., Pontoh, S., Kaparang, M., & Nomel Kumajas, V. (2024). Implementasi Planning Programming Budgeting System Dalam Manajemen Pembiayaan Pendidikan. *Journal on Education*, 6(4), 18576–18586. <https://doi.org/10.31004/joe.v6i4.5820>
- Muhammaditya, N., & Hardjosoekarto, S. (2021). Divergensi Transformasi Digital Pengelolaan Bank Soal Menghadapi Era Masyarakat 5.0. *Jurnal Pendidikan Dan Kebudayaan*, 6(1), 54–77. <https://doi.org/10.24832/jpnk.v6i1.1893>
- Noor, T. R., & Monita, E. (2022). Efisiensi Alokasi Dana Bantuan Operasional Sekolah (BOS) Pada Masa Pandemi Covid-19. *JDMMP (Jurnal Dinamika Manajemen Pendidikan)*, 6(1). <https://doi.org/10.26740/jdmp.v6n1.p51-58>
- Nuriah, F. S., & Deca, D. (2023). Pengelolaan dan Pengalokasian Dana di Lembaga Pendidikan. *Jurnal Global Futuristik*, 1(2), 168–175. <https://doi.org/10.59996/globalistik.v1i2.214>
- Nurrijal, N. (2024). Analisis Perbandingan Sistem Pendidikan Negara-negara Maju Sebagai Komparasi Kemajuan Pendidikan di Indonesia. *Jurnal Biologi Babasal*, 03(1), 7–20. <https://doi.org/10.32529/jbb.v3i1.3227>
- Oktania, A., Lubis, P. K. D., Syahbana, E., & Akbar, M. A. (2024). Unveiling The Path To Prosperity In Papua : An Analysis Of Human Capital Investment Trends In Education (2018-2023). *Didaktika : Jurnal Kependidikan*, 18(1), 1–11. <https://doi.org/10.30863/didaktika.v18i1.6204>
- Puspa, C. I. S., Rahayu, D. N. O., & Parhan, M. (2023). Transformasi Pendidikan Abad 21 dalam Merealisasikan Sumber Daya Manusia Unggul Menuju Indonesia Emas 2045. *Jurnal Basicedu*, 7(5), 3309–3321. <https://doi.org/10.31004/basicedu.v7i5.5030>

- Rifa'i, Y. (2023). Analisis Metodologi Penelitian Kualitatif dalam Pengumpulan Data di Penelitian Ilmiah pada Penyusunan Mini Riset. *Cendekia Inovatif Dan Berbudaya*, 1(1), 31–37. <https://doi.org/10.59996/cendib.v1i1.155>
- RindyLifia. (2021). *MA'ALIM: Jurnal Pendidikan Islam*. 2, 122–131. <https://doi.org/https://doi.org/10.21154/maalim.v2i2.2998>
- Rizka S, A., Zamzami, Z., & Gowon, M. (2021). Pengaruh Kompetensi Sumber Daya Manusia Dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Dengan Kesuksesan Penerapan Sistem Informasi Pengelolaan Keuangan Daerah Sebagai Variabel Intervening. *Jurnal Akuntansi & Keuangan Unja*, 6(3), 136–148. <https://doi.org/10.22437/jaku.v6i3.16111>
- Shobri, M. (2024). Peran Sistem Informasi Manajemen Pendidikan dalam Meningkatkan Transparansi dan Akuntabilitas di Lembaga Pendidikan Islam. *AKSI: Jurnal Manajemen Pendidikan Islam*, 2(2), 78–88. <https://doi.org/10.37348/aksi.v2i2.302>
- Solechan, S., Afif, Z. N., Sunardi, S., & Masrufa, B. (2023). Pelatihan dan pendampingan tentang strategi Kepala sekolah dalam meningkatkan kompetensi Guru bidang profesional Di SMA Primaganda Jombang. *An Naf'ah: Jurnal Pengabdian Masyarakat*, 1(2), 135–146. <https://doi.org/10.54437/annafah.v1i2.1269>
- Sudarmono, S., Hasibuan, L., & Anwar Us, K. (2021). Pembiayaan Pendidikan. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 2(1), 266–280. <https://doi.org/10.38035/jmpis.v2i1.448>
- Suryana, S. (2020). Permasalahan Mutu Pendidikan Dalam Perspektif Pembangunan Pendidikan. *Edukasi*, 14(1). <https://doi.org/10.15294/edukasi.v14i1.971>
- Susanti, I., Syihabudin, D., Septiani, W., & Melani, M. (2023). Optimasi Manajemen Sumber Daya Manusia di Organisasi Komunitas Melalui Pelatihan dan Konseling di Leuwigoong Garut. *Dinamika: Jurnal Pengabdian Masyarakat*, 1(2), 32–36. <https://doi.org/10.56457/dinamika.v1i2.479>
- Triarsuci, D., Qodri, H. T. A.-, Rayhan, S. A., & Marini, A. (2024). Manajemen Sumber Daya Manusia dalam Pengelolaan Infrastruktur Sekolah Dasar: Tantangan dan Solusi. *Jurnal Pendidikan Guru Sekolah Dasar*, 1(3), 15. <https://doi.org/10.47134/pgsd.v1i3.551>
- Wida farwati, W. (2024). Peningkatan Mutu Layanan Pendidikan Melalui Optimalisasi Peran Komite Madrasah. *Ma'arif Journal of Education, Madrasah Innovation and Aswaja Studies*, 3(1), 14–24. <https://doi.org/10.69966/mjemias.v3i1.47>
- Zakir, S. (2024). Sistem Informasi Manajemen Yayasan Dalam Pengelolaan Keuangan Di Lembaga Pendidikan. *Jurnal Ilmiah Research Student*, 1(3), 116–123. <https://doi.org/https://doi.org/10.61722/jirs.v1i3.535>