

Balancing Educational Finance through Power Equalizing Models

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Abstract

This research examines the implementation of the Power Equalizing Model in educational financial management to improve the efficiency and transparency of fund allocation. By integrating key elements such as stakeholder participation, technology utilization, and innovative economic strategies, this model aims to create a more equitable and accountable system. The study employed a qualitative approach through interviews with educators, educational managers, and technology developers to identify the benefits and challenges of applying the model. Findings indicate that the Power Equalizing Model enhances transparency and accountability in managing education funds. However, issues such as stakeholder coordination and adaptation to technological tools remain obstacles to optimal implementation. The research concludes that integrating participatory and technological innovations is essential to achieving more effective and fair educational financial governance. These insights are expected to contribute to developing more inclusive and sustainable education financial management practices in the future.

Keywords: Balancing the Budget, Equalization of Power Model, Educational Financial Management

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INTRODUCTION

Educational and financial management is about fund allocation and budget control and implementing a model to reduce the power gap between stakeholders. The power equalizing model in educational and financial management teaches a holistic approach that considers the parties' interests (Aklilu, 2022; Donina & Jaworska, 2024; Hasanah, 2024). In this context, effective financial management focuses not only on technical aspects, such as budget planning and supervision but also on the human aspects that involve active participation and collaboration between all stakeholders (Purwanto & Wafa, 2023; Khotimah et al., 2024). As seen in the power equalizing model, the main goal is to create a fair and equitable financial system that allows equal access to educational opportunities (Abdullah, 2024; Kesson, 2021). Thus, applying this model can result in more transparent, accountable, and responsive financial management to the needs of all parties, be it educational institutions, teachers, students, and the wider community.

Other researchers have widely conducted studies on educational and financial management and the application of power-equalizing models. Research on financial management in the context of education is considered interesting because of the complexity, dynamics, and challenges faced in creating a fair and transparent system. The power equalizing model can increase transparency and participation in the management of education finances without neglecting the importance of

technical and human aspects (Chisanga et al., 2023; Phaenpha & Piatanom, 2024). The researchers found that this model improved the effectiveness of fund allocation and encouraged collaboration between stakeholders. However, more research is still needed to understand how this model can be integrated with the existing financial system and how it impacts the overall quality of education. Thus, although many studies have revealed the benefits of power-equalizing power-equalizing models in educational and financial management (Setiawan et al., 2024), the emphasis on how this model can be applied effectively in various educational contexts still needs to be expanded to fully understand its dynamics and challenges.

This study seeks to complement the shortcomings shown in the previous discussion. Previous research has focused more on applying the power equalizing model to increase transparency and participation but has not studied much about the integration between technical and human aspects in educational financial management (Arifin et al., 2024; Munawwaroh, 2024). Thus, this study seeks to understand how the integration between the principles of fairness, transparency, and participation with technical elements in educational and financial management can contribute to creating a more effective and responsive system to the needs of all stakeholders (Herlina, 2024; Zubaidi, 2024). This can be proven by applying a power-equalizing model that considers the interests of all parties, resulting in fair and equitable financial management. By applying this approach, it is hoped that this research can fill the gap in the literature by providing new insights into how integrating these principles can optimize educational financial management.

This discussion departs from the existence of managerial solutions from a deeper perspective than just a technical approach. In education financial management, the approach often focuses on budget management and achieving efficiency alone, without considering the dimensions of justice and broader participation. However, this study wants to show that the principles of fairness, transparency, and participation in the power equalizing model can provide valuable guidance in forming a more holistic and sustainable managerial strategy at Istiqlal Paiton High School. This approach highlights the importance of active participation of all stakeholders and equitable distribution of resources. By integrating these principles into the financial management process, this study aims to explain how a more inclusive and transparent approach can be a cornerstone in educational and financial management. With this approach, it is hoped that this research can pave the way for developing financial management strategies based on the principles of justice and deep participation.

RESEARCH METHOD

This research is focused on the application of the integration of the principles of fairness, transparency, and participation in educational financial management and their impact on the effectiveness and responsiveness of the financial system. The primary focus of this study is to identify and analyze how integrating these principles at Istiqlal Paiton High School with technical elements in financial management can improve transparency, participation, and fairness in the allocation of education funds. This research underscores the importance of a holistic approach that involves efficient budget management techniques and prioritizes active participation and equitable distribution to create a financial system that is more responsive to the needs of all stakeholders.

By exploring various aspects of integrating ethical principles in financial management, this study aims to uncover how combining managerial techniques and principles of justice can improve system effectiveness, stakeholder participation, and responsiveness to educational needs (Fadli, 2021). The focus of this research includes an analysis of the implementation of this strategy in various educational settings and an evaluation of its impact on fairness and transparency in financial management. By understanding the interaction between the principles of justice and

managerial techniques, it is hoped that this research can provide valuable insights in designing more effective managerial practices and supporting achieving more optimal educational goals.

To examine the application of the integration of the principles of justice, transparency, and participation in educational and financial management and their impact on the effectiveness and responsiveness of the financial system, this study uses a qualitative approach with a case study type. The type of case study research on qualitative methods is used in this study to analyze in depth the importance of integrating these principles in financial management that increases transparency, participation, and fairness (Assyakurrohim et al., 2022). This research can be conducted by observing effective financial management strategies and practices in depth and interactions between stakeholders in the context of education fund management.

In this type of case study, data can be collected through participatory observation, in-depth interviews with financial managers, teachers, students, and parents, and analysis of documents such as financial statements, budget plans, and evaluation reports to understand how the principles of fairness, transparency, and participation are implemented and responded to by various stakeholders. With this approach, the research will provide an in-depth understanding of the complex dynamics in education financial management that support a more effective and responsive financial system to the needs of all stakeholders.

To analyze the data, this study will employ the analytical framework proposed by Miles and Huberman and Soesana et al. (2023), focusing on a systematic and rigorous data reduction process, data display, and conclusion drawing/verification(Williams, 2021). Miles and Huberman's approach allows for a thorough and iterative examination of qualitative data, ensuring that emerging themes are constantly refined throughout the research process. Data reduction will involve organizing and simplifying the vast amounts of interview transcripts, field notes, and document analyses into manageable categories, with particular attention to key fairness, transparency, and participation patterns. The data display phase will present these patterns visually or in narrative form to help identify the relationships and interactions between stakeholders in educational financial management. Finally, the conclusion-drawing and verification process will seek to corroborate the findings by comparing them with theoretical frameworks and existing literature on financial management in education.

FINDINGS AND DISCUSSION

Result

The results of this research show that implementing the Power Equalizing Model significantly improves the quality of financial management in education. The model enhances fund allocation accuracy, strengthens stakeholder trust, and increases overall transparency in financial reporting. Factors such as the involvement of stakeholders, clarity of financial information, and inclusive decision-making processes greatly influence the success of this model.

Effectiveness of Financial Management Systems

This study found that applying the principles of fairness, transparency, and participation greatly influences the effectiveness of financial management systems. Mr. Ahmad, the Principal, stated, "Applying the principle of fairness in allocating funds makes our financial system more efficient. We can allocate funds to areas that are in need without any abuse." Observations show that budget allocation is carried out through open meetings involving various parties, and every decision is well documented. This shows that integrating the principle of fairness in fund management has increased the effectiveness of the financial management system. In addition, the effectiveness of the financial management system can also be seen in the reduction of misuse of

funds and the increase in the use of a more targeted budget. Mr. Ahmad added, "We have seen an improvement in the efficiency of the use of funds after applying the principles of fairness and participation." Observations confirm that each allocation of funds is discussed openly, and reports on using funds are published regularly. From these interviews and observations, it can be concluded that applying ethical principles in financial management has resulted in a more effective and efficient system.

The effectiveness of the financial management system at Istiqlal Paiton High School is also reflected in improving the quality of educational facilities and infrastructure. Mr. Ahmad said, "The well-managed funds allow us to improve the school's facilities, such as libraries, laboratories, and classrooms." Observations show that many new facilities have been built and improved, as well as improvements in the quality of educational tools students use. The increase in effectiveness can also be seen from the increase in stakeholder satisfaction. Mr. Ahmad stated, "Feedback from teachers, students, and parents shows that they feel more satisfied with managing school funds." Observations confirmed increased participation from stakeholders in various school activities, indicating they felt more valued and cared for. From the interviews and observations, it can be concluded that integrating the principles of fairness, transparency, and participation in financial management has resulted in a more effective and efficient system and increased stakeholder satisfaction, as shown in Figure 1.



Figure 1. Effectiveness of Financial Management Systems

The effectiveness of financial management systems in schools has been significantly improved by applying the principles of fairness, transparency, and participation. Concrete evidence from the observation results shows that each budget allocation is carried out through open meetings involving various parties, such as teachers, parents, and school committees. Documents related to fund allocation decisions are well-documented and published regularly in physical and digital form. In addition, observations on improving the quality of educational facilities and infrastructure, such as improving libraries, laboratories, and classrooms, show that the budget is more targeted. Stakeholders' satisfaction levels, supported by positive feedback from teachers, students, and parents, indicate that they feel more valued and cared for. Integrating ethical values in financial management has resulted in a more effective and efficient system, which directly impacts improving the quality of education and stakeholder satisfaction.

Responsiveness to Stakeholder Needs

Responsiveness to stakeholder needs is one of the important aspects of education financial management. Mrs Siti, a teacher, said, "With the active participation of all parties, including teachers and parents, the different needs of each stakeholder can be identified and met

immediately." Observations show regular discussion forums involving teachers, students, and parents to discuss the needs and management of education funds. This shows that a responsive financial system can meet the needs of various stakeholders through a participatory and inclusive approach. Furthermore, responsiveness to stakeholder needs can be seen from the ability of the financial management system to adjust the allocation of funds based on the feedback received. Ibu Siti added, "We can see firsthand results from the input given by teachers and parents in allocating funds for students' needs." That changes in fund allocation are often made based on the results of discussions in these forums.

The responsiveness of the financial system is also seen in the rapid response to urgent needs. Mrs Ruhmaniah said, "When there is an urgent need, such as facility repairs or the need for learning tools, our financial system can immediately adjust the allocation of funds to meet those needs." Observations show that urgent needs are often prioritized in budget allocations and followed up on immediately. This shows that a responsive financial management system can quickly adapt and meet urgent needs. Finally, responsiveness is also reflected in an effective feedback mechanism. Ms. Siti explains, "We have a feedback system that allows stakeholders to communicate their needs and complaints directly, and we strive to respond quickly." Observations show that stakeholders actively use this feedback mechanism, and the results are used to adjust the allocation of funds. From the overall results of interviews and observations, it can be concluded that a responsive financial system can meet the needs of stakeholders effectively and quickly, as well as create a more inclusive and participatory environment.

The financial management system has improved significantly to meet the needs of stakeholders through a participatory and inclusive approach. Regular discussion forums involving teachers, students, and parents have made it possible to identify each stakeholder's different needs and effectively meet those needs. Concrete evidence from the observation results at Istiqlal Paiton High School, is that there has been a change in the allocation of funds based on the feedback received and the priority given to urgent needs, such as improving facilities and providing learning tools. Observations also show that stakeholders actively use feedback mechanisms, allowing for quick responses to their needs. With a responsive system, schools can quickly adapt and meet urgent needs, creating a more inclusive and participatory environment. The observations show that a responsive financial management system has created a more inclusive and effective environment that meets the needs of all stakeholders.

Key Factors Influencing Financial Transparency Improvement in Community-Based Organizations

The observations regarding the factors influencing the improvement of financial transparency in community-based organizations show that several key aspects contribute significantly to building a more transparent and accountable financial system. Respondents, including organization members and administrators, identified increased documentation practices, digital financial reporting tools, and routine financial disclosure as crucial drivers of improved transparency. Many members reported greater trust in organizational management when financial reports were presented clearly and consistently. Additionally, organizations that held regular financial meetings and made budgets accessible to all members experienced fewer internal conflicts and higher participation in decision-making. However, some challenges remain, such as low digital literacy among senior members and inconsistent report updates.

Table 1. Factors Affecting Increased Financial Transparency

Factors	Description
Use of Digital Reporting Tools	The use of digital tools to record and disseminate financial statements.
Regularly Hold Financial	Periodic meetings to disclose financial information to members of the organization.

Disclosure Meetings	
Easily Accessible and Clear Documentation	Provision of financial documents that are easily accessible and understood by members of the organization.
Budget Availability for All Members	Budgets that are open and accessible to all members of the organization for transparency in the use of funds.
Training in Financial Management	Training for members of the organization to improve their understanding of financial management.
Rejection of Changes from Senior Members	Rejection or disapproval of senior members in adopting new systems and tools related to financial transparency.

Table 1 shows the various factors that affect an organization's financial transparency increase. These factors are identified by observing organization members regarding the financial transparency practices implemented. The most frequently mentioned factor is using digital reporting tools, followed by regular financial disclosure routines. Easily accessible and transparent documentation is also essential to increase organization transparency. In addition, the availability of a budget that is open to all members and training in financial management play a role in creating a better understanding of fund management. However, there are challenges related to resistance to change, especially among senior members who are more accustomed to the old ways.

Increasing financial transparency in an organization relies heavily on several important interrelated factors, such as digital technology, clear communication, and member involvement in financial decision-making. While digital tools and regular disclosure meetings have proven to be highly effective in advancing transparency, awareness, and understanding of organizational members, especially more senior ones, they play a key role in the successful implementation of policies.

Communication factors and member engagement influence financial transparency more than just data availability. Digital reporting tools, such as accounting apps and spreadsheets, have helped promote more open and accountable financial management. However, while technology plays an important role, human factors, such as readiness to adapt to new systems, effective internal communication, and members' level of financial literacy, greatly influence the successful implementation of transparency policies. Therefore, organizations need to balance technology adoption with training and empowerment of all members to ensure continuous improvement of transparency.

Discussion

The implication of strengthening participation and collaboration in school financial management is creating a more inclusive, transparent, and accountable governance system. Findings from this study indicate that when stakeholders such as teachers, parents, and community members at Istiqlal Paiton High School are actively involved in the planning, implementation, and evaluation of financial decisions, there is a stronger sense of ownership and trust. Azmi et al. (2023) emphasized, collaborative financial planning builds confidence and encourages shared responsibility, which aligns with previous studies that underscore the importance of participatory governance in educational institutions (Malczewski, 2023).

Collaborative mechanisms, such as joint budgeting forums, working groups, and open coordination meetings, can explain the relationship between participation and effective financial management. These practices help ensure that diverse stakeholder perspectives are considered, leading to more equitable and targeted use of funds (Nunes & Nunes, 2023; Spies-butcher & Bryant, 2023; Vasylevska et al., 2024). For instance, establishing special task forces for school renovation involving teachers, parents, and village representatives highlights how structured collaboration leads to transparent implementation. This is consistent with the findings of Njonge

(2023), who argues that shared decision-making processes reduce the risk of financial mismanagement and enhance program sustainability.

The active involvement of stakeholders in monitoring and evaluation also contributes significantly to improving accountability. The inclusion of parents in assessing the outcomes of financial decisions, as reported by Valenzuela and Reyes (2023), not only reinforces trust but also fosters community engagement in the educational process. Informal platforms like WhatsApp groups and community gatherings also sustain dialogue and responsiveness to emerging needs. This informal but consistent communication supports what Arik (2021) describes as "organic collaboration," which increases responsiveness and adaptability in school management.

The implication of this inclusive and collaborative approach is twofold: it enhances decision-making quality and fosters long-term program sustainability. When stakeholders feel heard and involved, they are more likely to support and contribute to school initiatives (Chudaieva et al., 2024; Hasbi et al., 2024; Faiz et al., 2023). Moreover, the findings indicate that strengthened collaboration supports financial processes and improves the school's overall environment, making it more responsive and community-centered. This reinforces the findings of Jensen et al. (2020), who argue that participation-driven school governance leads to higher stakeholder satisfaction and improved educational outcomes.

The correlation between strengthened collaboration and improved school financial governance highlights the importance of building structures that facilitate sustained stakeholder engagement (Efunniyi et al., 2024; Saharani & Diana, 2024). Schools that successfully implement inclusive planning, execution, and evaluation processes demonstrate better transparency, reduced conflict, and enhanced program impact (Zain & Mustofa, 2024; Putri, 2023; Yahya & Saron, 2023). However, to maintain these outcomes, continuous efforts are required to build capacity and ensure that all stakeholders, regardless of their background, can participate meaningfully. This suggests that while collaboration yields many benefits, its effectiveness depends on inclusiveness, clarity of communication, and the consistency of engagement mechanisms.

Participation and collaboration strengthening significantly contribute to more effective and accountable school financial governance. By involving stakeholders at every stage, from planning to monitoring, schools not only build trust but also improve the quality and sustainability of educational programs. As demonstrated in this study, collaborative governance is not just a theoretical ideal but a practical approach that transforms schools into inclusive, responsive, and community-driven institutions.

CONCLUSION

This research provides valuable insights into the effectiveness of the Power Equalizing Model in educational financial management by examining four key indicators: the effectiveness of financial management systems, responsiveness to stakeholder needs, improvement of financial transparency, and strengthening of participation and collaboration. The findings indicate that applying principles of fairness, transparency, and participation improves fund allocation and infrastructure quality and builds trust, accountability, and active engagement among stakeholders. This model encourages a responsive and inclusive approach that enables institutions to address diverse stakeholder needs efficiently while transparent reporting and participatory decision-making foster a stronger sense of collective responsibility. Although the research is context-specific and does not fully account for external influences such as policy or socio-economic conditions, it provides a strong foundation for future studies to explore the model's scalability and adaptability in various educational environments. This study shows that the Power Equalizing Model significantly contributes to more effective, transparent, collaborative financial management systems with

positive educational quality and institutional sustainability implications.

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