



The Effectiveness of School Principals in Managing School Operational Assistance (BOS) Funds

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ABSTRACT

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This study aims to analyze the effectiveness of school principals' work in managing the School Operational Assistance (BOS) funds. A qualitative descriptive approach was employed. The participants included school principals, BOS treasurers, and BOS management teams. Data were collected through in-depth interviews, observation, and document analysis, with data validity ensured through source and technique triangulation. The results indicate that principals' effectiveness in managing BOS funds is reflected in their managerial functions, including planning, budgeting, and financial supervision. Principals actively ensure timely fund management, despite facing administrative and technical challenges. Budget planning is conducted based on real school needs and prioritized collaboratively with the BOS management team. Program development and budget allocation follow systematic procedures aligned with technical guidelines, and financial calculations are carried out rationally within the permissible limits. The study concludes that principals' managerial competence—coordinating planning, setting priorities, managing time, and allocating funds accountably—determines the effectiveness of BOS fund management. The findings imply that strengthening principals' managerial capacity is essential for enhancing the efficiency and accountability of school fund management.

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INTRODUCTION

Effectiveness is a critical concept in assessing the success of organizations in achieving predetermined goals. In the educational context, effectiveness extends beyond administrative output; it encompasses how resource management contributes to improving learning quality and achieving educational objectives sustainably (Muttaqin et al., 2023; Kilag et al., 2023). Schools, as public service organizations, are required to manage all resources, including human resources, facilities, curriculum, and finances, effectively,

efficiently, and according to established plans (Asrin, 2021). Proper management ensures that educational programs run smoothly, learning outcomes meet standards, and public accountability is maintained. Inadequate resource management, conversely, may compromise both the quality and equity of education. Therefore, analyzing managerial effectiveness in schools is socially significant, as it impacts not only institutional performance but also student achievement, societal trust in public education, and equitable access to learning opportunities. Effective school management thus serves as a foundation for long-term educational development, linking organizational success with broader societal welfare (Muttaqin et al., 2023; Kilag et al., 2023).

Despite regulations and guidelines, schools often face challenges in managing financial resources, particularly government-provided operational funds such as the School Operational Assistance (BOS). Mismanagement of these funds can hinder educational operations, delay program implementation, and reduce accountability. Schools struggle with aligning allocated budgets with actual needs, timely reporting, and administrative compliance (Lutfiyah & Khamidi, 2022). The problem is exacerbated by limited managerial capacity of school leaders, who must simultaneously coordinate teachers, students, curriculum, and administrative processes. Ineffective financial management not only disrupts daily school operations but also threatens the equitable distribution of resources, undermining efforts to improve learning outcomes. This issue is significant for society because it directly affects the quality of education and student access to essential learning services, highlighting the need for research that examines how managerial practices influence the effective use of school funds (Asrin, 2021).

Empirical observations indicate that BOS fund management often faces practical challenges. Preliminary interviews with school administrators revealed delays in fund disbursement, which impede the execution of learning activities. In addition, insufficient coordination between principals and teachers responsible for implementing programs results in late submission of accountability reports, delaying further funding cycles. Even when financial planning is conducted, principals may struggle to align budget allocations with real school needs, causing inefficiencies in resource utilization. These phenomena show that formal regulations and digital reporting systems, such as ARKAS and MARKAS, do not automatically guarantee effective fund management. Instead, the principal's managerial competence plays a pivotal role in ensuring that BOS funds are planned, allocated, monitored, and reported appropriately. These practical challenges underscore the importance of investigating the mechanisms through which leadership effectiveness influences financial management and educational continuity.

Previous studies have examined BOS fund management from various perspectives, including regulatory compliance, financial transparency, and administrative accountability (Heliani et al., 2022; Devi et al., 2021). These studies highlight procedural adherence, monitoring mechanisms, and reporting accuracy, demonstrating that structured systems can improve accountability. However, most research primarily focuses on administrative compliance and rarely links the principal's managerial role directly to fund utilization effectiveness. As Nebieridze (2023) and Li et al., (2023) argue, principals' managerial functions—planning, organizing, supervising, and evaluating school programs—determine the organization's effectiveness. While the existing literature provides insights into compliance and procedural aspects, it often overlooks how the quality of managerial decision-making impacts practical outcomes, particularly in schools with limited resources or unique contexts such as one-roof schools (SATAP). This gap suggests a need for studies that integrate managerial competence with fund management effectiveness to better understand the link between leadership and educational performance.

Research gaps also emerge in understanding the contextual dynamics of BOS management. Many studies focus on urban schools or larger institutions, with limited attention to SATAP schools in remote or rural areas, where principals may face additional structural, logistical, and human resource constraints (Lutfiyah & Khamidi, 2022; Heliani et al., 2022). Existing literature also tends to treat principals as administrative actors rather than strategic managers responsible for coordinating resources and achieving educational goals holistically. Addressing these gaps is crucial because managerial capacity directly affects the efficiency, accountability, and responsiveness of school financial management. Therefore, empirical studies exploring principals' managerial effectiveness in real-world contexts contribute to both theory and practice, offering insights that can strengthen educational leadership and improve the utilization of public funds to support learning outcomes.

This study addresses the research gap by focusing on the integration of principals' managerial effectiveness with BOS fund management in a contextualized educational setting. Unlike previous studies that prioritize compliance or transparency, this research examines how principals coordinate planning, prioritize needs, manage time, and allocate funds systematically to optimize operational effectiveness. The novelty lies in the empirical exploration of leadership practices as a determinant of resource efficiency and educational continuity, providing practical insights for improving school administration. By emphasizing the strategic role of principals, the study contributes to contemporary discussions on educational management and resource utilization, highlighting the importance of managerial capacity in achieving both operational and learning objectives.

Based on the outlined context and gaps, this study investigates how principals' managerial effectiveness influences the operational efficiency and accountability of BOS fund management. It argues that effective leadership extends beyond administrative compliance, encompassing the ability to integrate planning, coordination, and evaluation into coherent, responsive management practices. By examining these dynamics, the research provides evidence that strengthening managerial capacity is critical for sustaining educational programs and ensuring that public funding achieves its intended purpose. The findings are expected to offer both theoretical contributions to educational management literature and practical guidance for school administrators in optimizing the use of operational funds.

RESEARCH METHOD

This study employed a qualitative case study design, aiming to obtain an in-depth understanding of the effectiveness of school principals' managerial work in managing the School Operational Assistance (BOS) funds. A qualitative approach was chosen because it allows researchers to explore empirical phenomena holistically, contextually, and naturalistically, particularly regarding principals' managerial practices in planning, utilizing, supervising, and accounting for BOS funds in educational settings (Pilcher & Cortazzi, 2024; Pregoner, 2024). The case study method is appropriate for examining complex processes and interactions within a real-life context, enabling a detailed and comprehensive investigation of how managerial actions influence the effectiveness of fund management at the school level.

The research was conducted at SMPN SATAP 6, a single-roof (SATAP) school with specific characteristics, including limited resources and a high dependence on BOS funds as the primary source of operational financing. The site was selected purposefully to provide rich contextual data relevant to the study objectives. The research participants were determined through purposive sampling, consisting of individuals directly involved in and knowledgeable about BOS fund management, including the school principal, BOS treasurer, and teachers participating in school program implementation. This selection ensured that the data captured multiple perspectives on the managerial processes and challenges associated with BOS fund utilization.

Data were collected using in-depth interviews, observation, and document analysis. Interviews explored principals' roles, decision-making processes, challenges faced, and strategies to maintain effective fund management. Observations provided direct insights into coordination patterns, program implementation, and financial management practices. Document analysis involved examining relevant documents such as the School Budget

Work Plan (RKAS), BOS accountability reports, SPJ forms, and other supporting financial records (Matović & Ovesni, 2023). Data analysis followed the interactive model, including data reduction, data display, and conclusion drawing. During reduction, irrelevant data were filtered out, and essential information was highlighted. Data were then presented descriptively to facilitate understanding, and conclusions were drawn inductively from the interpreted data (Bhangu et al., 2023; Okoko et al., 2023). Triangulation of sources and techniques was applied to ensure data validity and credibility.

RESULT AND DISCUSSION

RESULT

The results of the study indicate that the effectiveness of the principal's work in managing the School Operational Assistance Fund (BOS) at SMPN SATAP 6, East Tanjung Jabung Regency is reflected in the implementation of the principal's managerial functions in the aspects of planning, managing, and supervising school finances. BOS fund management is carried out based on the school's authority by adjusting to the school's real conditions and needs. The findings of this study are described into several main aspects as follows.

Timeliness in Distribution and Management of BOS Funds

The research results show that the timeliness of the distribution and management of School Operational Assistance (BOS) funds at SMPN SATAP 6, East Tanjung Jabung Regency, is a primary concern for the principal as the school manager. The principal plays a central role in coordinating all stages of BOS fund management, from planning and disbursement to utilization to support learning activities and school operations.

Empirically, school principals strive to ensure that the disbursement and use of BOS funds are carried out according to the government-determined schedule. This effort is realized through intensive coordination with the BOS treasurer and the school's BOS Management Team, particularly in preparing administrative documents and accountability reports required for fund disbursement. Principals actively monitor the readiness of fund use reports to avoid delays that could impact school activities.

However, the research also shows that in practice, technical obstacles still affect the timely distribution of BOS funds. These obstacles include delays in submitting activity reports by program implementing teachers to the BOS treasurer, as well as delays in disbursing funds from the distributor. This situation requires school principals to take managerial steps, such as improving coordination, providing direct guidance to implementing teachers, and making temporary adjustments to school program implementation to ensure learning activities continue.

The BOS treasurer emphasized that although managing BOS funds is a sensitive area and requires a high level of caution, the school strives to maintain timely fund management through the application of transparency and accountability principles. Every use of funds is systematically recorded and reported to avoid delays in reporting that could impact the disbursement of funds in the following period.

Based on these findings, it can be concluded that the principal, treasurer, and the BOS Team have made maximum efforts to ensure timely distribution and management of BOS funds at SMPN SATAP 6, East Tanjung Jabung Regency. Despite still facing administrative and technical challenges, the principal demonstrates an active managerial role in controlling the BOS fund management process to ensure it remains aligned with established plans and targets.

Preparation of Plans Based on the Priority Scale of School Needs

The results of the study indicate that the planning for the use of School Operational Assistance (BOS) funds at SMPN SATAP 6, East Tanjung Jabung Regency, was carried out by applying a priority scale tailored to the school's actual needs. The principal and the BOS treasurer recognized that the limited amount of BOS funds required selective and targeted planning so that the available funds could provide maximum impact on the continuity of learning activities and educational services.

This priority-based planning is carried out by identifying school needs at the beginning of the fiscal year. Prioritized needs are urgent programs directly related to the learning process, including payment of honorariums for contract teachers, provision of supporting learning facilities and infrastructure, procurement and maintenance of learning facilities, development of student academic and non-academic achievements, and improvement of the school environment. In addition, BOS funds are allocated to provide assistance to underprivileged students to ensure continued access to education.

The principal emphasized that prioritization is not done unilaterally, but rather through discussions with the school's BOS Team. This process aims to align proposed needs with available budgetary capacity, ensuring there is no imbalance between planning and actual use of BOS funds. Priorities are determined by considering the urgency of the program, its intended benefits, and its compliance with BOS fund usage regulations.

The BOS treasurer reinforced these findings by stating that all BOS fund usage plans are compiled and outlined in the School Activity and Budget Plan (RKAS). The RKAS serves as the primary reference for determining which programs will be funded and serves as a control instrument to ensure BOS fund usage remains within applicable regulations. Programs deemed less urgent or unsuitable for BOS funding will be postponed or adjusted to other funding sources.

Based on these findings, it can be concluded that the planning for the use of BOS funds at SMPN SATAP 6, East Tanjung Jabung Regency, was carried out in a planned and priority-based manner. This planning demonstrates the efforts of the principal and the BOS Team to optimize the use of BOS funds to ensure they are targeted, meet the school's needs, and support the smooth implementation of educational programs.

Determination of Work Program and Program Details

Research result show that Determination of work programs and details of the BOS fund usage program at SMPN SATAP 6, East Tanjung Jabung Regency was carried out through mechanism structured and participatory planning. Head school play a role as taker decision main, while the school BOS Team functioning as implementers and controllers technical in preparation of work programs. The entire program planning process is guided by the instructions BOS technical (technical instructions) set by the government, so that every planned program is at in corridor applicable regulations.

In practice, determining the work program started with implementation meeting planning that involves head school, BOS treasurer, committee school, and teacher representatives. Meeting This aim For identify need school, evaluate implementation of previous programs, as well as determine priority programs that will be financed through BOS funds in the year budget running. The deliberation proces the become the main forum in agree type activities, program objectives, and the target to be achieved achieved.

Based on results interview, head school confirm that every work program that will be funded by BOS funds must meet two criteria main, namely in accordance with BOS technical guidelines and relevant with need real school. Therefore that, in compilation program details, the BOS Team does not only include the name of the activity, but also compile description activity in a way detailed, including program objectives, forms activities, time implementation, as well as estimate costs required. Details of the program furthermore entered to in Plan School Activities and Budget (RKAS) as document official planning finance school.

Results of the study documentation show that the RKAS of SMPN SATAP 6 East Tanjung Jabung Regency has contains the prepared work program in a way systematic and classified based on type activities, such as activity learning, maintenance means infrastructure, procurement teaching materials, as well as payment honorarium for honorary teachers. Each program is arranged with consider scale priority, so that the program is considered urgent and impactful direct towards the learning process get allocation more budget prioritized.

With Thus, the findings study This show that Determination of work programs and details of the BOS fund usage program at SMPN SATAP 6, East Tanjung Jabung Regency has been done in a way collective, planned, and based on BOS technical guidelines. The role of the head school as coordinator planning and decision-making decision become factor important in ensure that the planned program No only in accordance provisions, but also relevant with need school and support achievement objective education.

Calculation Rational Budget Each Work Program

Research result show that calculation budget every work program at SMPN SATAP 6, East Tanjung Jabung Regency is carried out in a way rational with refers to the terms and conditions percentage use of funds that have been set in instruction technical Help Operational School (BOS). Calculation process budget This become part important in ensure that use of BOS funds is not only in accordance regulation, but also appropriate targets and supports need priority school.

BOS Treasurer explained that every post budget has a maximum limit the use that must be obeyed, such as allocation for payment honorarium for honorary teachers, procurement book lessons, as well as need operational other. Terms the made into reference main in compile details budget for each work program, so no happen excess or lack financing on post certain. With Thus, the calculation budget done based on comparison between need real schools and permitted limits in BOS technical guidelines.

In practice, the school BOS Team do adjustment allocation budget in a way proportional with consider urgency of the program and availability of funds. If there is remainder budget on post certain, the funds No left alone settle, but allocated return for support other programs that are still permitted in BOS technical guidelines and are considered more urgent. Adjustment process This done through discussion together in BOS Team meeting, so that every decision budgeting nature collective and coordinated.

research results also show that head school play a role active in coordinate calculation budget with treasurer and BOS Team. Head school ensure that all planned work programs own base calculation a clear, realistic, and achievable budget accounted for. Calculation budget No only fulfillment - oriented administration, but also directed so that BOS funds provide optimal benefits for improvement service education at school.

With Thus, the calculation rational budget every work program at SMPN SATAP 6, East Tanjung Jabung Regency reflects existence effort systematic in BOS fund management. Rationality budget seen from compliance to technical instructions, adjustments with need real school, and good coordination between

head school, treasurer, and BOS Team. Findings This strengthen description that effectiveness Work head school in BOS fund management is not only shown through planning and program determination, but also through ability calculate and allocate budget in a way precise and proportional.

DISCUSSION

The effectiveness of school principals in managing the School Operational Assistance (BOS) funds at SMPN SATAP 6 can be analyzed through the managerial functions of planning, organizing, implementation, and supervision. The findings indicate that the principal plays a strategic role as the school's financial manager by optimizing the authority granted while adhering to BOS regulations and technical guidelines. This aligns with educational management theory, which positions the principal as a key actor in effectively and efficiently managing school resources to achieve educational objectives (Arifin, 2025). The research of Devi et al. (2021) also shows that timely disbursement and management of BOS funds are optimized through intensive coordination between the principal, BOS treasurer, and the BOS management team. In management theory, timeliness is a part of efficiency and effectiveness principles, as delays in fund disbursement and utilization can directly disrupt the implementation of school programs.

However, the study also revealed technical and administrative obstacles, such as delays in report submission from implementing teachers and late disbursement from the funding authorities. This confirms previous findings that the effectiveness of BOS fund management depends not only on the principal's managerial capacity but also on external bureaucratic factors and the compliance of program implementers. Nevertheless, the active role of the principal in overcoming these challenges through enhanced coordination and program adjustments demonstrates adaptive leadership, which is a characteristic of effective school management.

The planning of BOS fund utilization based on the school's priority needs reflects the application of efficiency and effectiveness principles in public financial management. The findings indicate that the principal, together with the BOS team, identifies real school needs and prioritizes programs that directly impact the learning process and the continuity of educational services, such as payments for honorary teachers, provision of learning facilities, and support for underprivileged students. This approach aligns with needs-based planning theory, emphasizing that budget planning should correspond to the organization's objective conditions and resource limitations. Previous studies also show that schools consistently applying prioritization in BOS fund management tend to achieve higher effectiveness in budget utilization.

The determination of work programs and detailed fund allocations is conducted participatively, involving stakeholders such as the BOS treasurer, teachers, and school committees. From a participative management perspective, stakeholder involvement in planning improves decision quality, ownership, and accountability. The principal serves as a coordinator and strategic decision-maker, ensuring that each planned program complies with BOS technical guidelines and meets school needs. This finding is consistent with Andriyan and Yoenanto (2022), who emphasize that transparency and participation in preparing the School Budget Work Plan (RKAS) positively contribute to accountability in BOS fund management. The RKAS functions not only as a planning document but also as a control and evaluation instrument.

Rational budgeting for each work program indicates that BOS fund management adheres to principles of accountability and regulatory compliance. In public budgeting theory, budget rationality is reflected in the alignment of needs, fund allocation, and regulatory limits. The findings show that the BOS treasurer and management team prepare budgets considering maximum permissible allocations for each item and proportionally adjust fund allocation as needed. (Ismail, 2023; Sodikin et al., 2024) notes that one of the main problems in BOS fund management is inaccurate allocation due to weak planning and supervision. In contrast, this study demonstrates that the principal actively coordinates budgeting to ensure it is realistic and accountable. The reallocation of remaining funds to other permissible programs also indicates managerial flexibility within regulatory boundaries.

Overall, the study confirms educational management theory, which positions the principal as the key to effective school financial management. The principal's effectiveness at SMPN SATAP 6 is reflected in the ability to integrate needs-based planning, participative program determination, adaptive time management, and rational, accountable budgeting. These findings align with previous research emphasizing that effective BOS fund management depends not only on administrative compliance but also on the quality of leadership and the principal's managerial capacity.

CONCLUSION

The study highlights that the principal's managerial effectiveness is central to the successful management of School Operational Assistance (BOS) funds. Key findings indicate that active coordination in planning, implementation, and supervision ensures timely fund allocation and program execution, even in the face of administrative and technical challenges. The participatory development of school activity and budget plans (RKAS), prioritization of programs with direct educational impact, and rational budget

calculations demonstrate that effective leadership enhances transparency, accountability, and resource efficiency. This research emphasizes the practical lesson that school principals' adaptive managerial skills are essential for aligning financial management with educational goals, ultimately supporting the continuity and quality of learning.

From a scholarly perspective, the study contributes to the field of educational management by empirically linking principals' leadership and managerial competence to the effectiveness of school fund utilization. While the research provides insights into practical strategies for enhancing BOS fund management, it is limited to a single SATAP school context, which may affect generalizability. Future research could expand the scope to multiple schools across diverse regions, examine long-term impacts of managerial practices on student outcomes, and explore the role of digital financial systems in strengthening fund accountability. These directions would further advance understanding of effective school leadership in resource-constrained educational settings.

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