

STRATEGIC BUDGETING FOR EDUCATION: CLASSIFICATION AND OPTIMAL UTILIZATION OF EDUCATIONAL FUNDING

Fathur Riyadhi Arsal*, Mohammad Sidiq, Muhamad Deden Jalaludin Sayuti

Universitas Islam Negeri Sunan Gunung Djati Bandung, West Java, Indonesia

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***Correspondence Address:**
fathur.arsal@gmail.com

Abstract :

This study aims to explore and understand the concept of classification and utilization of education funds in Islamic educational institutions at the madrasah aliyah level. The concept is based on the concept of institutions that implement financing management by classifying and forming a priority scale of fund use. This study uses a qualitative approach with a descriptive method, with interview data collection techniques, observation, and documentation studies. The subject of the study was the madrasah aliyah treasurer. The results of the study indicate that the madrasah aliyah has been accredited A by BANSM in 2015 and has received a clean and targeted budget management predicate from the State Treasury Service Office. The budget can be classified into three types based on its benefits, namely as an assessment tool, a tool for authorizing expenditures, and an efficiency tool. The utilization of education funds is guided by activity components, cost units (including teacher salaries, facilities and infrastructure, and PBM support), procurement financing, and maintenance financing. The classification and utilization of education funds are aligned with the RKAM using the principle of priority scale, with funding sources including BOS funds and committee funds. This study contributes to understanding effective budget management in educational institutions, by emphasizing the importance of prioritized and transparent use of funds.

Abstrak:

Penelitian ini bertujuan untuk mengeksplorasi dan memahami konsep klasifikasi dan pemanfaatan dana pendidikan di lembaga pendidikan Islam tingkat madrasah aliyah. Konsep tersebut didasarkan pada konsep lembaga yang menerapkan manajemen pembiayaan dengan mengklasifikasikan dan membentuk skala prioritas penggunaan dana. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif, dengan teknik pengumpulan data wawancara, observasi, dan studi dokumentasi. Subjek penelitian adalah bendahara madrasah aliyah. Hasil penelitian menunjukkan bahwa madrasah aliyah tersebut telah terakreditasi A oleh BANSM pada tahun 2015 dan telah

mendapatkan predikat pengelolaan anggaran yang bersih dan tepat sasaran dari Kantor Pelayanan Perbendaharaan Negara. Anggaran dapat diklasifikasikan menjadi tiga jenis berdasarkan manfaatnya, yaitu sebagai alat penilaian, alat otorisasi pengeluaran, dan alat efisiensi. Penggunaan dana pendidikan berpedoman pada komponen kegiatan, satuan biaya (termasuk gaji guru, sarana dan prasarana, dan penunjang PBM), pembiayaan pengadaan, dan pembiayaan pemeliharaan. Klasifikasi dan penggunaan dana pendidikan diselaraskan dengan RKAM dengan menggunakan prinsip skala prioritas, dengan sumber dana termasuk dana BOS dan dana komite. Studi ini berkontribusi dalam memahami pengelolaan anggaran yang efektif di lembaga pendidikan, dengan menekankan pentingnya penggunaan dana yang diprioritaskan dan transparan.

INTRODUCTION

Education is a basic human need that focuses on the learning process with the aim of shaping the character, personality, and behavior of individuals to be better (Komariah & Nihayah, 2023; Syarnubi et al., 2021; Kistoro et al., 2021; Khotimah et al., 2024). This is in line with the 1945 Constitution, which emphasizes the role of the government in providing education by allocating a minimum education budget of twenty percent of the state and regional revenue and expenditure budget (Utami et al., 2023; Sabilah et al., 2022; Purwanto et al., 2023). In addition, Law Number 20 of 2003 concerning Education Funding stipulates that education funding is a shared responsibility between the government, regional governments, and the community (Shaturaev, 2021; Dwangu & Mahlangu, 2021; Arifin & Zaini, 2024). Education costs, as an instrumental input, are a vital component in carrying out educational activities in madrasahs or schools (Supeno et al., 2023; Faiz et al., 2023; Badrusalam, 2021). These costs play an important role in achieving educational goals, both quantitatively and qualitatively, which are related to improving the quality and outcomes of education.

The government provides greater autonomy to schools in terms of managing education as part of an effort to improve the quality of education (Cirocki & Anam, 2024; Sanjani et al., 2024; Indra et al., 2022; Bandur et al., 2022). This decentralization process involves the transfer of authority from the central government to regional governments and schools, especially in terms of education policy and funding (Sabir et al., 2021; Greany, 2022; Zuhdi et al., 2024). In this context, the school financial component becomes a crucial element that influences the implementation of teaching and learning activities. School finances not only function as a production component, but also as a strategic potential that greatly determines the success of education (Wahyudin & Zohriah, 2023; Cheng, 2021; Sanjani, 2024). Thus, effective and efficient management and administration of both operations and finances are an integral part of educational management that has a direct impact on achieving educational goals and improving school quality.

Research on school financial management in the context of education has produced several important findings. Study explain (Hidayah & Syahrani, 2022) about emphasizes school financial management as an essential component in

education financing, defines school financing as the process of utilizing income and resources to build and operate educational institutions at various levels and locations (Takyi et al., 2021). Wekesa et al. (2021) highlights that school fees play a crucial role in educational activities, from infrastructure development to facility maintenance and operational payments. Hardiansyah (2022) emphasize the importance of planning school education costs to ensure the smooth running of the teaching and learning process and school administration. However, the study also revealed gaps in education cost planning, including fund classification, strategies, and preparations, which have a significant impact on the future education process. Components of educational activities such as procurement of facilities and infrastructure, learning procedures, and teacher salaries affect budget planning. Previous research confirms that effective and efficient financial management is essential for the success and sustainability of education in schools, by requiring careful planning, appropriate fund allocation, and continuous monitoring and evaluation.

The problem of limited funds, which has a direct impact on school growth, is undoubtedly a constant in the world of education. Activities related to school financial management are also inseparable from the challenges faced by schools during the education process, both internal and external challenges. The novelty of this study lies in a more detailed and specific model of classifying education funds, covering various funding sources such as the central government, local government, community donations, and the private sector. This model also considers aspects of sustainability and efficiency in the use of funds. Likewise, madrasahs as one of the national educational institutions have a very important role in efforts to achieve national education goals, especially in realizing Indonesian people who are faithful and pious and have noble character.

This study will discuss how the financial management process includes the grouping and utilization of educational financing budgets. This study aims to identify the method of grouping funds applied, including funding sources from the central government, local government, community contributions, and other sources. This study will also explore effective and efficient budget utilization strategies to support various operational and development needs at MAN 1 Kota Bandung. By focusing on the grouping and utilization of the budget, this study is expected to provide a comprehensive picture of how financial management in this madrasah is carried out, as well as identifying best practices that can be adopted by other educational institutions. The results of this study are expected to contribute to increasing transparency, accountability, and efficiency in the management of educational funds at MAN 1 Kota Bandung and other educational institutions, so as to be able to support the improvement of the quality of education and student welfare in a sustainable manner.

RESEARCH METHODS

Descriptive methods and qualitative approaches are used in this study. Descriptive research aims to describe existing phenomena, both those that are currently taking place and in the past, as well as in various stages of their development (Syahrizal & Jailani, 2023). This method allows researchers to

provide a comprehensive picture of the situation being studied. According to the literature, descriptive research is a method designed to describe phenomena that exist at a certain time. This research was conducted at MAN 1 Bandung City as a subject, thus playing a role in influencing research design, data collection, and data analysis decisions.

The research instrument is used to collect data or information that will help researchers solve problems (Ruslin et al., 2022). Data is obtained from interview guidelines, observation guidelines, and documentation studies specifically for educational institution treasurers. The collected data is then supplemented with relevant instruments and compared to ensure its accuracy.

Ensuring the validity of the data is important to verify its truth and ensure that the data is truly credible. Testing the credibility of data or trust in qualitative research data is carried out in various ways (Muzari et al., 2022). The techniques used include extending observations, increasing perseverance in research, triangulation, discussions with colleagues, negative case analysis, and member checking. This is expected to provide an accurate and comprehensive picture of the grouping and utilization of educational financing budgets. This will help in understanding how school financial management plays a role in supporting the operation and development of education in the institution.

FINDINGS AND DISCUSSION

Educational budget planning involves a careful process of categorizing and utilizing funding to ensure efficiency and effectiveness in the use of resources. Classifying educational costs includes dividing funds into various categories such as operational costs, teacher salaries, facility maintenance, and procurement of infrastructure (Hidayah & Syahrani, 2022; Maulidya, 2023). The utilization of educational funding aims to allocate funds according to established priorities and needs, such as improving the quality of learning, teacher professional development, and providing educational technology (Herman et al., 2021; Sanjani et al., 2023). Careful planning allows schools to manage funds transparently and accountably, ensuring that every rupiah spent contributes to the achievement of educational goals. With this approach, schools can create a conducive learning environment, improve the quality of education, and support the holistic development of students.

Classification and utilization of education funding

The classification and utilization of education funds to be spent is usually seen in the Madrasah Revenue and Expenditure Budget Plan (RAPBM), which is generally submitted by the school in a School Board/Committee (BP3) meeting to all parents of students. MAN 1 Bandung City used the BP3 meeting as a forum to socialize the results of the preparation of the RAPBM and explain the programs that have been made to the parents of students. In this meeting, the school can detail the budget allocation for various needs such as operational costs, procurement of infrastructure, improvement of learning quality, and extracurricular activities. This approach not only ensures transparency and accountability in the management of education funds, but also encourages active participation from parents in supporting school programs. Thus, fund

management can run more effectively and efficiently, in line with the goal of improving the quality of education and creating a conducive learning environment for students.

Some guidelines for budgeting include several important aspects: budgets should be truly focused on improving student learning in an honest, responsible, and transparent way; the budget should be written in simple, clear language and displayed in a conspicuous place in the school; And when preparing a budget, schools should carefully prioritize spending funds in accordance with the school's development plan. Budgets have three different types of benefits: as an estimator, as a way to approve the use of money, and as a tool to improve efficiency. The most important aspect of control is budgeting as a tool for efficiency. It makes it possible to determine if there is waste or savings by setting the budget amount based on standard figures and comparing it with the realization of costs that exceed or under.

Education budgets can be classified into three main types of benefits: as an estimator tool, as a tool for authorizing expenditure of funds, and as a tool for efficiency. The most important aspect of budget control is efficiency, which allows the identification of waste or savings by comparing the budget that has been set with the actual cost realization. The budget plays a crucial role in the learning management and administration of educational institutions, including schools and madrasas. A good budget structure divides the components of the plan into separate departments or sections, makes it easier to estimate costs, and ensures the use of scarce educational resources to achieve optimal results.

Combination systems are often used as an effective approach in the budgeting process. This system involves selecting priority needs and setting budgets based on the estimated needs. The use of this system usually involves a costing method that estimates expenditures based on reports from educational institutions, using the Program Preparation and Teaching Planning System (SP4). To ensure quality and consistency, cost reports should be prepared uniformly to the same functional standards and should reflect the overall operating costs of the institution.

In the implementation of education, direct costs and indirect costs are important components that include teacher salaries, learning infrastructure, and financing to support the teaching and learning process (PBM), including the procurement and maintenance of facilities. Using economic concepts to design and finance education is very useful in assessing and creating effective and appropriate funding plans. At MAN 1 Bandung City, the application of economic principles in budget planning helps to optimize the use of resources to ensure that all educational needs are met efficiently, both in terms of direct expenditures on school operations and indirect expenditures that support the overall learning environment. This allows schools to allocate funds appropriately, ensure the sustainability of educational programs, and achieve optimal educational outcomes for students.

The utilization of financing sources and sources of funds in education is very important to ensure the sustainability and quality of education programs. Sources of financing can come from various parties, including the government,

the community, and the private sector. The government often provides funds through state and regional budgets, which are used for school operations, teacher salaries, and infrastructure development. The community contributes through school committees, parent donations, and mutual cooperation programs. Private parties, such as companies or non-profit organizations, can provide support through corporate social responsibility (CSR) programs and scholarships. The utilization of these sources of funds must be carried out with careful and transparent planning to ensure that funds are used efficiently and effectively. The strategy for utilizing funds in MAN 1 Bandung City includes careful budget management, the involvement of various parties in the budgeting process, and periodic monitoring and evaluation of the use of funds. This ensures that all educational needs are met and the quality of education continues to improve.

Table 1 Concept of Utilization and Financing Priorities

Category	Concept	Detail
Utilization of Financing Sources and Sources of Funds	Identification of Financing and Sources of Funds	<ol style="list-style-type: none"> 1. Sources of funds are from schools/madrasas, the government, and the community. 2. Identify the needs and distribution of education costs.
	Determining Factors of Tuition Fees	<ol style="list-style-type: none"> 1. Components of the activity 2. Unit costs (teacher salaries, infrastructure, PBM support) 3. Procurement financing 4. Regency/City maintenance financing 5. Provincial and Central Governments (Ministry of Education/Depag) 6. Donors (companies, alumni, etc.)
	Non-Monetary Assistance	<ol style="list-style-type: none"> 1. Distribution of textbooks by the Government 2. Teacher training by the Provincial Government 3. Building materials and manpower from the community
Education Financing Priorities	Primary and Secondary Needs	<ol style="list-style-type: none"> 1. The separation between needs that must be met immediately and those that can be postponed 2. Schools/madrasas choose financial priorities
	Determinants of Needs Priority Identification	<ol style="list-style-type: none"> 1. Educational objectives 2. Priority of educational programs (quality and quantity) 3. Efforts to equalize educational opportunities 4. Resource allocation

Finding sources of funds and funding requires effective management, and good management requires funds. With the identification of the right source of costs, it is hoped that there will be no errors in calculating the education budget in schools or madrasas. In general, schools/madrasas, the government, and the community have the same responsibility to pay for education fees in Indonesia. Government education expenditure can be considered an investment in education, because a successful education system will produce a highly skilled workforce that will later benefit the nation. Unfortunately, the lack of innovation in schools/madrasas in finding sources of costs other than the three categories above has become a widespread trend in public schools and madrasas today. This is understandable without a support system. The danger posed by the

initiative of schools and madrasas to seek funds from outside will be borne by the institution itself. Therefore, clear basic guidelines are needed to manage the financial resources that educational institutions can obtain, which then become a collective obligation.

Madrasah must also accurately identify the needs and distribution of education costs. The following factors are used to determine the cost of education: activity components, unit costs which include teacher salaries, facilities and infrastructure, PBM support, procurement financing, and maintenance financing. Improper identification will result in a decrease in educational output, especially the low resource of school/madrasah graduates, which will be an indication of a decrease in the quality of education. Therefore, cost-effectiveness will have a major impact on improving educational standards.

Cost-effectiveness in this context refers to how money is allocated or used for the teaching and learning process. Every year, finances must be refreshed and kept allocated with a focus on quality due to the ever-changing sources of cost, quantity, and educational needs. It is very important to determine the exact source of funding and the amount that can be obtained to finance program activities and operational activities of schools/madrasas. The following are some sources of funding for school operations and programs: BOS (School/Madrassa Operational Assistance), DIPA (specifically for MIN), community funds through School/Madrassa Committees, District or City Budgets, Provincial and Central Governments, as well as donors (companies/industries, alumni, etc.). Assistance or funds obtained by schools/madrasas may not be in the form of money, such as the distribution of textbooks by the Government, teacher training organized by the Provincial Government, and building materials and manpower from the community used to build mushallas or other facilities.

Schools and madrasas must be careful in separating between primary needs that must be met immediately and other primary needs that can be postponed due to the mismatch between the needs and the available funds (Komariah & Nihayah, 2023; Syarnubi et al., 2021). In this case, schools/madrasas are allowed to choose their own financial priorities. Financing effectiveness is anticipated as a result of the distinction between primary and secondary needs. Financing effectiveness is important because it is one of the efficiency indicators. Activity programs are not only estimated based on cost but also time, so it is very important to identify consumers of operational funds when establishing financing and funding plans for education. Time and money are wasted in school if it is not managed properly. Factors that play a significant role in identifying priority needs include: educational goals to be achieved, priority of educational programs that emphasize quality and quantity, efforts to equalize educational opportunities, and resource allocation.

Planning for financing and funding education must also pay attention to educational output (Hidayah & Syahrani, 2022). There are two types of educational output: consumption, which relates to the pleasure and excitement obtained by students, and investment, which relates to the improvement of skills, productivity of individuals and society. The school/madrasah financing program has two dimensions: the allocation dimension, which is related to the

formula used by the central government to calculate school/madrasah funds, and revenue, which is related to the sources of school/madrasah revenue.

Classification and Utilization of Education Funding

The classification and utilization of education funding is a crucial aspect in ensuring the quality and accessibility of education. The classification of education funding includes the grouping of sources of funds from various parties, such as the government, the private sector, and the community (Hardiansyah, 2022). These funds are categorized based on their intended use, for example for school operations, infrastructure development, educator salaries, and scholarship programs for underprivileged students. The utilization of education funding refers to the effective and efficient use of these funds to achieve educational goals. This process involves careful planning, strict supervision, and transparency in reporting the use of funds. With good management, education funding can support improving the quality of education, equitable access to education, and the development of quality human resources.

The classification of operational needs is adjusted to the RKAM using the principle of priority scale, operational needs in MAN 1 Bandung City are included in the BOS budget. Another source of funding is committee funds, starting with committee deliberations, the school will explain the needs of the school, especially operational needs, then it will be calculated per student, and the output is the monthly tuition fee. The school also strives to optimize the use of funds from various other sources, such as assistance from local governments, donations from alumni, and cooperation with the private sector. Each source of funds has a clear and transparent allocation, which is adjusted to the urgent and long-term needs of the school. MAN 1 Bandung City also implements a periodic monitoring and evaluation system for the use of operational funds. The school's financial management team, consisting of various parties such as the principal, treasurer, and representatives of the school committee, is responsible for ensuring that every expenditure is in accordance with the planning and provides maximum benefits for the teaching and learning process.

The classification of funding in MAN 1 Bandung City is more related to Direct Cost. In direct financing (direct cost) such as teacher salaries, it has been determined according to the status of employees, namely civil servants and honorary employees. For honorary employees, it is paid through committee funds and if there is a grant fund, the funds are used to pay honorary personnel. Regarding the school building, apart from BOS funds, there are also committee funds depending on the agreement at the committee meeting held once a year.

The utilization of education funding in MAN 1 Bandung City has 3 sources of funds, namely the BOS Fund, the Committee and the Grant Fund. BOS funds to pay in accordance with the allocation that has been determined by the Ministry of Religious Affairs. Then MAN 1 Bandung City provides free education for 10 percent of each new student received as a form of educational assistance with a subsidy system. This subsidy system was agreed upon at the committee's deliberations with prior consideration through the collection of data on students who entered the criteria and visitation had been carried out. Budget management

in MAN 1 Bandung City won an award from the State Treasury Service Office (KPPN Bandung II) as a clean and targeted budget management.

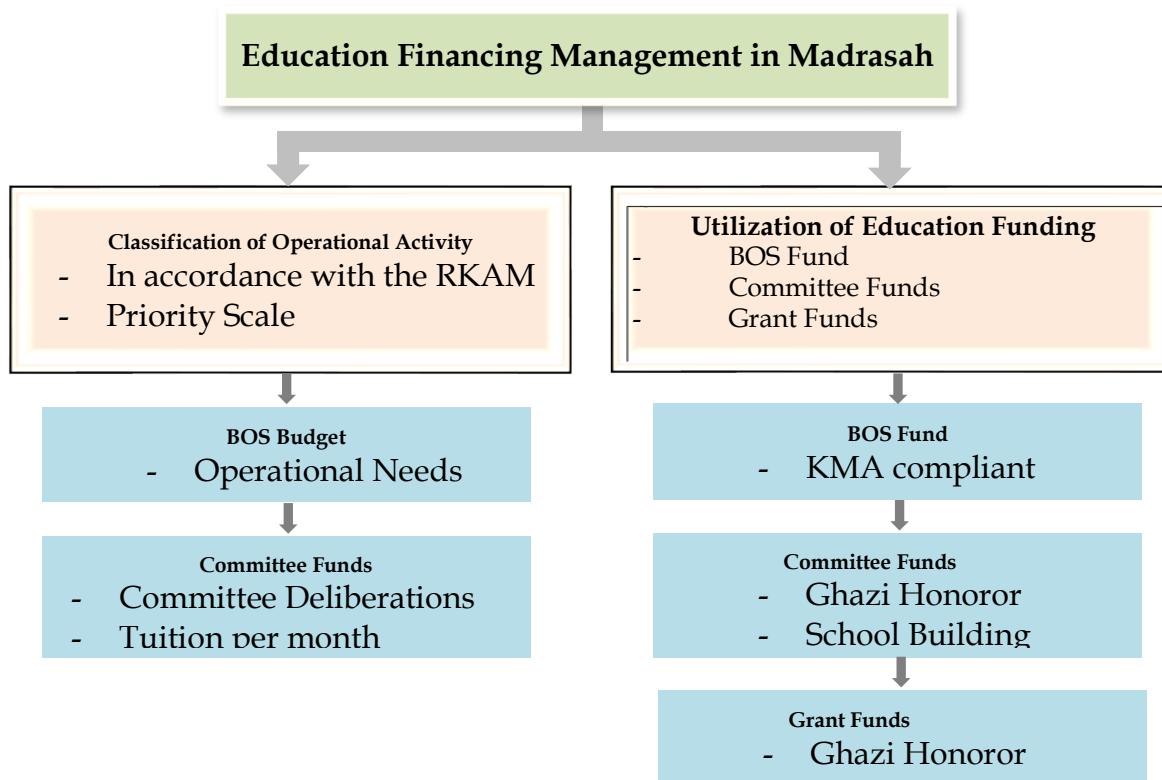


Figure 1 Chart of Madrasah Management and Financing

The classification of operational needs in MAN 1 Bandung City by Figure 1, is adjusted to the RKAM using the principle of priority scale, with the budget coming from the BOS for operational needs and committee funds determined through committee deliberations, calculated per student, and generated in the form of monthly tuition fees. The classification of funding is more related to Direct Cost, such as teacher salaries paid according to employee status, both civil servants and honorary employees, where honorary employees are paid through committee funds or grant funds. The utilization of education funding in MAN 1 Bandung City involves three main sources: BOS funds used in accordance with the provisions of the Ministry of Religious Affairs, committee funds for various operational needs including honorary salaries and school buildings, and grants for honorary salaries. MAN 1 Bandung City also provides free education to 10 percent of new students through a subsidy system agreed upon in committee deliberations based on data on students who meet the criteria and have been visited. Transparent and responsible budget management has won an award from the Bandung II State Treasury Service Office (KPPN).

Priority-Based Fund Utilization Strategy

Strategies for the use of funds based on the priority needs of schools and madrasas, such as infrastructure development, teacher quality improvement, and curriculum development, are an effective approach in optimizing the use of education funds (Hidayah & Syahrani, 2022). By focusing the allocation of funds

on the most urgent needs and having a direct impact on the quality of education, schools and madrasas can ensure that every rupiah spent has the maximum impact. Infrastructure development, for example, includes the repair and construction of physical facilities such as classrooms, laboratories, and libraries, which are essential for creating a conducive learning environment.

Improving the quality of teachers is one of the most important aspects in MAN 1 Bandung City. The proper allocation of funds for the training and professional development of teachers in these madrasas can significantly improve their competencies and skills. With sufficient funds, MAN 1 Bandung City can hold various training programs, workshops, and seminars that aim to introduce teachers to innovative learning methods and in accordance with the times. This not only assists teachers in providing better and effective teaching, but also allows them to adopt the latest technology and relevant pedagogical approaches.

Well-trained teachers at MAN 1 Bandung City will be able to apply more interesting and interactive learning methods, which will ultimately improve student learning achievement. By mastering modern teaching techniques, teachers can make the subject matter easier to understand and interesting for students, thereby increasing participation and interest in learning. In addition, continuous training also ensures that teachers are always up-to-date with the latest curriculum and educational standards, which is crucial in maintaining the quality of teaching.

The funds can also be used to provide incentives for outstanding teachers in MAN 1 Bandung City. These incentives can be in the form of bonuses, awards, or the opportunity to take part in advanced training abroad. By rewarding teachers who show high performance and dedication, madrasas can increase their motivation and teaching spirit. Motivated teachers tend to be more dedicated and committed to providing the best for their students, ultimately contributing to the overall improvement of the quality of education at MAN 1 Bandung City. The strategy of improving teacher quality through the right allocation of funds for training and incentives at MAN 1 Bandung City not only improves teacher competence and skills, but also has a positive impact on student learning achievement. With more competent and motivated teachers, MAN 1 Bandung City can continue to improve the quality of education and produce graduates who are ready to compete in the future.

Curriculum development is also an equally important priority. A relevant and up-to-date curriculum will ensure that the material taught is in line with the needs and demands of the times, as well as being able to prepare students to face the challenges of the future. Curriculum development can include revision and update of subject matter, provision of varied and quality learning resources, and integration of technology in the learning process. Thus, students not only gain the necessary knowledge, but also skills that are relevant for their future lives and careers. Strategies for the use of funds that focus on prioritizing the needs of schools and madrasas are able to increase the efficiency of the use of funds and have a significant impact on improving the quality of education. With the right and targeted allocation of funds, schools and madrassas can achieve higher

educational goals, create a better learning environment, and prepare students to become a smart and competent generation. This approach not only optimizes the use of available resources, but also ensures that investments in education deliver maximum and sustainable results.

The use of funds that are right on target and according to priorities has proven to be able to improve school facilities, improve the quality of learning, and have a positive impact on student achievement (Wahyudin & Zohriah, 2023; Syarnubi et al., 2021). With the right allocation of funds, schools can improve and build facilities that support the teaching and learning process, such as comfortable classrooms, complete laboratories, and adequate libraries. In addition, the funds allocated for teacher training and curriculum development ensure that teaching methods and subject matter are always up-to-date and relevant to the latest developments. More skilled and knowledgeable teachers can implement more effective learning strategies, thereby increasing student engagement and understanding. The positive impact of the efficient use of funds can also be seen from the improvement of student achievement, both in academic and non-academic results. Students become more motivated and able to achieve higher achievement because they learn in a supportive environment with guidance from qualified teachers.

CONCLUSION

MAN 1 Kota Bandung was accredited with an A grade by BANSM in 2015 and received an award from KPPN Bandung II for clean and targeted budget management. The budget has benefits as an estimation tool, authorization of spending funds, and efficiency. The responsibility to pay for education costs in Indonesia is shared by schools/madrasahs, the government, and the community. Government education spending is considered an investment for the nation, producing highly skilled workers who are useful for the country. Education costs are determined by activity components, unit costs, procurement financing, and maintenance. Funding sources for school operations and programs include BOS, DIPA, community funds through school committees, APBD, provincial and central governments, and donors. The priority of educational needs is determined by educational goals, programs that emphasize quality and quantity, equal distribution of educational opportunities, and resource allocation. At MAN 1 Kota Bandung, operational needs are budgeted through BOS and committee funds, with additional funds from grants. BOS funds are used in accordance with the provisions of the Ministry of Religion.

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