



Effectiveness of Funding Models in Promoting Quality Education and School Management: Insights from the Indonesian School of Bangkok

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Article info

Article history:

Received: 5 February 2024

Revised: 5 November 2024

Accepted: 11 November 2024

Keywords:

Educational financing model,
Quality of education, School
management

Abstract

Funding is a critical factor in enhancing the quality of education. Annually, budgets are allocated by the government, school committees, and parent groups to support school renovation and human resource development. This study aimed to assess the effectiveness of an educational financing model that supports school quality improvement and school management. A qualitative case study approach was employed to gather comprehensive, systematic data on the financing model used by the Indonesian School of Bangkok, focusing on processes and implementation outcomes. The management team applied a human capital model to optimize educational financing, thereby positively influencing productivity and enhancing student and teacher quality.

The findings revealed that financial contributions from the government, school committees, and parent groups were distributed as follows: curriculum division (28.07%), student affairs division (36.65%), public relations division (11.97%), and facilities and infrastructure (23.31%). The study also highlighted that the financing model effectively met the school's primary objectives, aligning with planned programs and regulatory guidelines. Specifically, the effectiveness of the funding allocation was observed as follows: curriculum division (28.39%), student affairs division (35.96%), public relations division (11.43%), and facilities and infrastructure (24.22%). These findings underscore the importance of sustained financial support, coupled with program monitoring and evaluation, to enhance educational outcomes. Future studies could extend this research to further contribute to educational quality.

Introduction

Education plays a crucial role in creating capable and high-quality human resources. Consequently, the pursuit of a truly high-calibre education system has become a priority, driven by collaborative efforts among

governments, educational institutions, and other stakeholders. These efforts aim to elevate educational standards and meet the evolving demands of society by fostering continuous improvement and innovation across both formal and non-formal educational settings.

The drive for enhanced educational quality spans all levels, from early childhood to higher education, and remains a constant focus of discussion, policy-making, and research. This emphasis on quality reflects its importance not only as an objective in educational administration but also as a foundational aspiration for communities seeking value in educational services.

In Indonesia, the government has adopted a strategic approach to improve educational quality through regulations, most notably the National Education System Law No. 20 of 2003 (Indonesia, 2003) which underscores the importance of quality by explicitly referencing it multiple times. Similarly, quality is highlighted in the country's Development Guidelines (GBHN), reflecting a commitment to creating a democratic, high-quality educational system to support the advancement of the nation's human resources.

Further reinforcing this commitment, Government Regulation No. 19 of 2005 established eight national education standards: content, process, graduate competence, educator and teacher standards, infrastructure, management, financing, and evaluation. Adherence to these standards, especially the financial management of education, is critical to enhancing quality across institutions. These regulations mandate financial management practices that cover three main categories: educational investment, individual expenses, and operational costs of educational units (Rusdiana, 2015). Effective and transparent management of these areas is essential for fostering quality improvement.

The current challenge lies in ensuring adequate funding and efficient administration to support educational quality nationwide. Many institutions face financial constraints, and in some cases, misuse of funds has further compromised progress. Issues such as misallocation and even embezzlement of school funds hinder the potential for quality improvement. Therefore, aligning education management practices with national standards and laws, particularly concerning funding, is essential. Achieving quality improvement in education hinges on transparent, accountable financial practices that adhere to regulatory standards, making funding management a critical aspect of educational excellence.

Literature review

Educational financing is widely recognized as a critical factor in enhancing the quality of human resources in areas such as academic performance and educational management systems. Numerous researchers agree that

educational financing models are integral to developing human resources, supporting schools, and strengthening national education systems. For instance, Gunartin et al. (2020) emphasize that the government plays a pivotal role in improving school welfare and reducing inequality. This can be achieved through mechanisms such as tuition loan schemes, educational policies, tax rates, and public education financing. Similarly, Ramdhansyah, Darma, and Siregar (2022) highlight the government's role in ensuring that educational resources undergo continual improvement across all educational levels, including preschools, schools, and universities. Santoso and Pambelum (2008) further assert that government entities must be accountable for creating transparent financial reports to promote the quality of educational programs.

A notable challenge lies in transforming traditional bureaucratic structures, which often diminish trust in the government's responsiveness to institutional needs (Brown, 2004). Gunartin et al. (2020) find that challenges related to educational financing—such as school fees, illiteracy, dropout rates, and limited education budgets—are common across developing countries. Studies by Ramdhansyah, Darma, and Siregar (2022) and Erina and Erins (2015) suggest that government oversight should prioritize the monitoring and evaluation of school programs to support the development of school leaders, teachers, and educational management systems. According to Arwildayanto, Lamatenggo, and Rosadi (2019), schools should foster 21st-century skills, guiding students in developing values, knowledge, and skills necessary for the future. Therefore, effective financial management is essential to support the professional growth of principals, teachers, and students.

Research has proposed various strategies to improve accountability and transparency in school management financing. Riinawati (2022) found that parental involvement significantly enhances program success by fostering productive relationships between school committees and parent groups. Herman, Mulya, and Apriyanto (2021) argue that teamwork in planning, implementing, and evaluating educational programs is crucial for the success of financing initiatives. Creswell (2012) identifies specific strategies for implementing educational financing, including budget planning, operational guidelines, budget assessment, and effective financial management practices. Collectively, these studies underscore the importance of a robust educational financing model to support infrastructure, foster self-development, and enhance academic achievement.

One of the Indonesian government's initiatives is the educational assistance program, which enables students to access quality educational services (Batubara et al., 2023). The Indonesian School of Bangkok, a private institution funded by the Indonesian government, school committees, and parents, aims to support educational activities comprehensively. With this financing, the school is accountable for planning, implementing, and transparently evaluating education expenses. Effective financial management directly impacts school quality, particularly in relation to facilities and learning resources, as insufficient funding can limit teaching activities and the procurement of learning resources (Mulyasa, 2013).

Given the limited research on this topic, this study focuses on evaluating the effectiveness of educational financing models in improving educational quality and management at the Indonesian School of Bangkok, Thailand. This research aims to contribute valuable insights into educational quality improvement.

This study specifically investigates the role of effective budget management in ensuring that educational financing aligns with intended goals. Effective and efficient utilization of funds is critical, particularly in areas such as facilities, infrastructure, curriculum, and administration within educational institutions. While government support and policy frameworks provide essential structure, the leadership of school principals, supported by staff and teachers, is pivotal in executing these goals. The commitment and administrative capacity of these leaders are essential for achieving the objectives of educational financing.

Through this research, we explore budget management as it pertains to educational financing for various school activities, with a focus on effective practices that lead to positive educational outcomes. Effectiveness is evaluated based on the alignment between budget planning and the actual implementation of activities in compliance with applicable regulations.

Objectives of the study

This research aimed to achieve the following objectives:

1. To assess the effectiveness of the educational financing model in supporting school quality improvement.
2. To examine the impact of the educational financing model on enhancing school management practices.

Research methodology

This research utilized a qualitative design with a case study approach to examine and understand the educational financing model in relation to enhancing educational quality and management at the Indonesian School of Bangkok (Creswell, 2012). The case study approach enabled the collection of comprehensive and systematic data, facilitating an in-depth exploration of current practices, processes, and outcomes of educational financing implementation. This method aimed to interpret and analyze actual conditions by capturing personal insights, feelings, and perspectives (Cohen, Manion, & Morrison, 2017).

Data collection was conducted through document reviews, focusing on both the procedural and outcome-oriented aspects of program implementation. Thematic analysis was applied to various documents, including activity planning documents, execution records, and reports, along with monthly and annual financial planning and reporting records. These documents provided valuable insights into the processes, implementation efficacy, and outcomes of educational financing, as well as reflections on individual perspectives and experiences (Braun & Clarke, 2006; Merriam & Tisdell, 2016).

Aligned with qualitative research practices, the researchers were directly involved in data collection through interviews, in-person observations, and analysis of school documents. This direct involvement positions the researcher as the primary instrument for data collection, a central element in qualitative studies, where the researcher's presence is essential for gathering in-depth and credible data (Sugiyono, 2015).

To ensure data credibility, this study employed multiple validation techniques, including triangulation of sources and methods. Triangulation was used to cross-verify data by comparing it with external information, thus enhancing data reliability (Mukhtar, 2013). Qualitative data analysis was conducted interactively, involving continuous review and synthesis until conclusions were drawn (Miles & Huberman, 1994).

This study of educational financing is grounded in the principles of educational economics, which explores how societies allocate scarce resources to foster skill development, character building, and intellectual growth through formal education (James & Samuelson, 1952). Educational economics examines: 1) the education delivery process, 2) the allocation of education among individuals and groups, and 3) the costs borne by individuals or communities for educational pursuits.

Educational financing also draws on the human capital approach, as outlined by Elchanan (1997), (See Figure 1) which views financing as a critical component of educational investment. This investment, in turn, influences individual and group productivity, fostering the development of competencies in students and teachers. Through this lens, effective educational financing contributes to the quality of education and management, facilitating the achievement of educational goals.



Figure 1 Human Capital Approach to Education (Elchanan, 1997)

Results

This study identified efficient budget management and pedagogical development as fundamental challenges in the effectiveness of the educational financing model at the Indonesian School of Bangkok. The findings indicate that funding from the government, school committee, and parent groups has increased annually, supporting enhancements in human resources, curriculum, school facilities, student activities, and public relations.

Figure 2 provides an overview of the funding allocations, which supported various activities, including Market Day, environmental education initiatives, and the procurement of educational equipment for teachers and students. The financing was divided among four primary areas: curriculum (28.07%), student affairs (36.65%), public relations (11.97%), and facilities and infrastructure (23.31%).

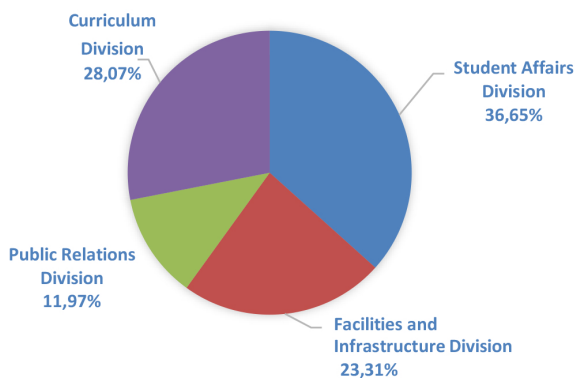


Figure 2 Funding allocations

Additionally, funding allocations from government, school committees, and parent groups were dedicated to human resource development in the following sectors:

1. Curriculum Division: Allocated to personal development programs, curriculum development and implementation, student competitions, talent and interest exploration, outdoor learning activities, and assessment and evaluation.

2. Student Affairs Division: Focused on extracurricular and student activities, including sports days, academic programs, entrepreneurship week, and religious programs.

3. Public Relations Division: Supported cultural diplomacy, social media engagement, parent communication, and community outreach.

4. Facilities and Infrastructure Division: Used for purchasing computers, creating learning materials, renovating school buildings, and providing essential learning tools, including computers, books, robotics kits, cameras, and musical instruments.

During the study period, the distribution of educational financing within these divisions was as follows: curriculum (28.39%), student affairs (35.96%), public relations (11.43%), and facilities and infrastructure (24.22%), as shown in Figure 3.

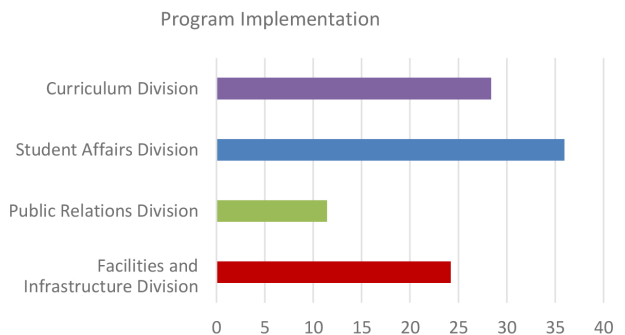


Figure 3 Program Implementation from Funding Allocations

Educational financing encompasses all expenditures supporting the educational process, as outlined in the Law of the Republic of Indonesia Number 20 of 2003 (Indonesia, 2003) on the National Education System, which designates educational funding as a shared responsibility between the government and the community. This funding may come from government grants or community (parental) contributions. Fattah (2000) and Mahon and Nanik (2001) suggest that sources of school revenue are typically classified into government and parental contributions, both essential

for financing education as detailed in the School Revenue and Expenditure Budget Plan (RAPBS).

To secure educational financing, schools prepare an RAPBS, submitted to relevant parties for approval. Once funds are received, schools allocate them according to the established plan. The RAPBS document, along with financial and activity reports, indicated that activities at the Indonesian School of Bangkok were conducted as planned. Both students and teachers benefited significantly, gaining valuable competencies and experiences from these activities. Communication regarding fund utilization is regularly maintained with government officials, school committees, and parents through reports and meetings.

Based on these findings, the study concludes that the educational fund management model at the Indonesian School of Bangkok, structured around human capital development, is highly effective in enhancing the school's educational quality.

Discussion and conclusion

Usefulness of the educational financing model in supporting school management

Quality improvement in education is a continually relevant and critical topic that demands extensive research and discussion. It reflects the collaborative responsibility of educational administrators and stakeholders to enhance the effectiveness of educational institutions. Achieving quality improvement requires various strategies and activities; however, understanding what constitutes "quality" is essential before addressing how it can be improved. Quality in education is generally viewed from two perspectives: normative and descriptive (Suti, 2011).

In a normative sense, quality is assessed based on external standards or ideal norms, defining educational outcomes that meet a high standard of excellence. Descriptively, quality is also measured through the specific conditions and performances of students as demonstrated in learning assessments.

This research found that educational financing at the Indonesian School of Bangkok effectively supported the institution's main goals. Funding was well-targeted, contributing to improved student competencies, enhanced quality of learning, and increased teaching staff to support educational activities. The utilization of funds followed careful planning and was aligned with identified needs to maximize impact.

Achievement of educational goals and future directions

The study concluded that the Indonesian School of Bangkok's management of educational financing achieved its expected targets. However, the institution recognizes that meeting these targets is not an endpoint. Future plans include using operational assistance even more selectively to exceed current benchmarks, aiming for a highly qualified management system capable of producing innovative, competitive graduates.

Concept of quality in education

According to Harvey and Green, the term "quality" is relative and varies based on context, holding different meanings for different stakeholders (Veitzhal, Ramly, Mutis, & Arafah, 2013). Quality can be understood in two ways:

1. **Intrinsic Quality:** Reflects inherent characteristics that make something exceptional or desirable, independent of evaluative judgment.

2. **Evaluative Quality:** Considers quality as something that can be analyzed and quantified based on criteria. This perspective distinguishes factual information from subjective values related to quality.

Veitzhal, Ramly, Mutis, and Arafah (2013) suggests that quality in educational institutions is typically measured by how well the institution achieves its core objectives, such as academic excellence, student development, and skill acquisition. Porter (1994) further defines educational quality through three lenses: 1) unique characteristics, 2) excellence, and 3) adherence to standards. Thus, quality education is an effectively managed education that promotes both academic and extracurricular achievements, preparing students with the skills necessary to excel beyond school.

According to Permana et al. (2010) described the educational quality can be assessed through four core components: input, process, output, and result (Azhari & Kurniady, 2017).

1. **Input Quality:** Involves competent instructors, motivated students, a well-designed curriculum, modern facilities, and robust administrative support.

2. **Process Quality:** Refers to effective learning activities within the institution that contribute to achieving optimal outcomes, following established standards, such as Standard Operating Procedures (SOPs).

3. **Output Quality:** Defined by the graduates' competencies and skills aligned with National Standards of Education (SNP).

4. **Institutional Performance:** Evaluates an institution's effectiveness, productivity, efficiency,

innovation, work ethics, and adherence to high-quality processes in planning, execution, and oversight (Abidin, 2017).

Key components of quality educational outcomes

Sallis, as cited by Usman, identifies several characteristics of quality education: prioritizing customer satisfaction, a proactive problem-solving approach, investment in human resources, a focus on excellence in leadership and administration, systematic performance enhancement, and quality as an ingrained aspect of the institution's culture (Usman, 2017). Education quality also depends on active involvement from all stakeholders, including educators, students, and the community, to collaboratively shape and support school programs.

In summary, this study highlights that effective educational financing at the Indonesian School of Bangkok has significantly contributed to achieving educational quality, driven by a comprehensive and targeted approach to budget management. Going forward, continuous quality improvement and resource optimization are vital for sustaining and furthering educational excellence.

Quality of education as cultivating student potential

The quality of education is closely tied to a school's capacity to nurture and fully develop student potential. Educational quality is defined as the institution's ability to effectively manage and utilize resources to optimize students' learning and growth. Quality education produces graduates with foundational skills for empowerment, enabling them to actively participate in and lead renewal and transformation efforts (Chan, 2010).

Additionally, quality education refers to an inclusive system that develops graduates with diverse abilities, values, and attitudes—intellectual, professional, and emotional capabilities, as well as virtues such as honesty, discipline, rationality, creativity, and responsibility to humanity and society (Chan, 2010). However, the effective education extends beyond academic intelligence, incorporating a broad spectrum of cultural and intellectual development (Chan, 2010).

According to Indonesia (2003) in the National Education System Law No. 20 of 2003, the purpose of national education is to foster students who are faithful, possess noble qualities, demonstrate knowledge, competence, creativity, independence, and civic responsibility to contribute to the nation's progress. Therefore, quality educational administration requires

continuous improvement strategies to meet defined quality standards. Through regular updates and adaptations to meet shifting demands, educational institutions remain responsive to consumer needs. This process involves establishing and maintaining quality benchmarks for all elements in graduate production and transformation.

Quality benchmarks and standards in education

Quality in education is often measured by students' mastery of competencies across various subjects, aligned with their educational level. Management is also responsible for defining quality standards in curriculum content and evaluation criteria to assess student competencies. A standardized learning process is essential for achieving these benchmarks, optimizing educational production, and ensuring the desired skill level in graduates.

The Indonesian government has implemented various laws and regulations, such as National Education System Law No. 20 of 2003 and Government Regulation No. 19 of 2005, to establish a quality-driven national education system. These frameworks aim to promote democratic and high-standard education, cultivating qualities desirable in the Indonesian populace (Chan, 2010). Government Regulation No. 19 of 2005 and the Act No. 20 of 2003 outline eight national education standards: content, process, graduate competence, educator qualifications, resources, management, financing, and evaluation standards. Among these, financing standards are particularly significant, as they enable the improvement of schools and educational establishments according to standardized cost guidelines (Ritonga, 2020).

Financial standards for education dictate the composition and scale of annual operating expenses, covering (a) educational unit investments, (b) individual costs, and (c) operating costs. The link between funding and educational quality is evident, as inadequate funding negatively impacts the quality of primary schools, learning processes, and outcomes (Fironika, 2015). Consequently, optimizing resource utilization and tracking expenditure based on demand, supported by cost analysis, are essential for educational planners.

Government support and funding models

Under Article 11, paragraph 2 of Law No. 20 of 2003, the government is responsible for providing financial support to ensure that all Indonesian citizens between ages 7 and 15 have access to quality education. According to Article 12, paragraph 1, students are

eligible for scholarships based on academic merit if their families cannot afford educational expenses. Additionally, the Government provides funds to improve educator qualifications and certification for the teacher and lecturer as mentioned by the Government Regulation No. 14 of 2005 (Hadi et al., 2018). This funding applies to government- and community-managed schools, underscoring the importance of financial support for effective educational management and school-based management (MBS) initiatives.

School-based management and financial independence

School-based management grants schools the authority to independently manage finances, raising funds and utilizing them transparently within accountability frameworks (Siahaan & Zen, 2010). Schools can request funding from communities, parents, and the business sector to supplement resources, although this is not mandatory.

Educational financial management models

Educational financial management encompasses allocation and income aspects (Fironika, 2015). However, Khairan and Karim (2024) expanded the idea of John S. Mrophet which argued the educational management of two funding model:

1. Flat Grant Model: Provides equal funding per student across all regions, regardless of regional financial disparities. Funding is determined by per-student annual costs to meet each school's needs.

2. Equalization Model: Adjusts funding based on community capacity, giving low-income areas the same educational opportunities as affluent ones by varying financial allocations annually by district. Low-income towns must prioritize funds more diligently than affluent communities.

Education financial management and regional autonomy

Effective education financial management relies on well-developed planning and accountability, essential in shaping the Indonesian national education financing system within the context of regional autonomy. When school administration and finance are transparent and accountable, the credibility of educational institutions strengthens, leading to improved educational standards (Siahaan & Zen, 2010). Effective management of educational resources, therefore, is essential to advancing educational quality.

Challenges in resource allocation and educator qualifications

Many schools face challenges such as inadequate facilities, teacher shortages, and limited resources for competitive compensation. A significant issue is the mismatch between teachers' expertise and their instructional responsibilities, resulting in unqualified instruction that lags in quality. The demand for educators with both academic and entrepreneurial skills highlights the need for broader professional qualifications, as many teachers are teaching outside their areas of expertise.

Categories of education financing

Education financing involves strategic planning, acquisition, allocation, and management of resources to sustain the educational process. It encompasses three categories:

1. Infrastructure Investments: Resources allocated to educational facilities and assets.

2. Personal Expenditures: Costs borne by students and families to support ongoing learning.

3. Operational Expenses: Costs associated with running educational institutions, including salaries, materials, facility maintenance, utilities, and insurance (Rusdiana, 2015).

In Indonesia, education financing comes from two primary sources:

1. Government Funding: The government holds a constitutional responsibility to fund education, allocating 20% of the national and regional budgets in alignment with Article 31, Paragraph 4, of the 1945 Constitution. Government Regulation No. 48 of 2008 requires both the national and regional budgets to support basic education. These funds are used for teacher salaries, educational materials, and administrative costs.

2. Community Contributions: Financial support also comes from parents, students, graduates, and the community. Common contributions include tuition fees and development funds, all regulated by national guidelines. Community participation extends beyond financing to curriculum development, management, and implementation.

Emphasis on transparency and accountability in financial management

To enhance educational quality, financial support must be prioritized and regulated. The Indonesian government's goal to allocate 20% of the budget toward education reflects a commitment to quality improvement. Effective budget utilization, transparency, and accountability are imperative in maximizing educational investments.

Effectiveness of educational financing models

Our study explores the effectiveness of various educational financing models in relation to educational quality and management at the school level. Findings suggest that efficient budget management and pedagogical development are central to educational success. According to Brown (2004), schools must evolve from traditional bureaucratic models to community-focused environments. Gunartin et al. (2020) and Ramdhansyah, Darma, and Siregar (2022) research, found that budget allocation to reduce inequality-through measures like tuition loan schemes, educational policies, tax-based public financing, and improved performance tracking-benefited curriculum (28.39%), student affairs (35.96%), public relations (11.43%), and infrastructure (24.22%).

However, recent studies emphasize the need for school committee and parent group contributions to increase financial transparency and accountability, though these measures have not significantly enhanced educational quality (Arwildayanto, Lamatenggo, & Rosadi, 2019; Riinawati, 2022; Herman, Mulya, & Apriyanto, 2021). Findings suggest that a targeted educational financing model, focusing on curriculum, student development, public relations, and infrastructure, can improve academic outcomes and foster self-development.

Conclusions and recommendations

The educational financing model for Indonesian international schools, such as the Indonesian School of Bangkok, may be most effective when it emphasizes educational quality and strong school management. Our study highlights the importance of government, school committee, and parent group involvement in budgeting and oversight, as this collaborative approach significantly contributes to enhancing educational quality.

In summary, several conclusions emerge from the review of education finance and quality improvement:

1. Prioritizing Quality Education: High-quality education is a foremost priority and must align with established government standards.
2. Financial Accountability: Financing must adhere to transparency and accountability standards, enhancing institutional credibility.
3. Funding Standards: Educational funding should encompass (a) investment in educational infrastructure, (b) personal educational expenses, and (c) operational costs, managed according to the government's general cost standards (SBU) and special cost standards

(SBK).

By adhering to these principles, Indonesian educational institutions can optimize financial management practices and contribute meaningfully to advancing national educational standards.

Effectiveness of the educational financing model in supporting school quality improvement

Evaluating the effectiveness of educational financing at the Indonesian School of Bangkok draws on Bruce W. Tuckman's program evaluation framework, which assesses inputs, processes, and outputs of a program (Tuckman, 2005). This approach provides structured guidance on fund usage, prohibited expenses, distribution mechanisms, and monitoring and evaluation protocols to ensure accountability.

The allocation of educational financing at the Indonesian School of Bangkok is grounded in agreements between the school and the school committee. The funds support various school needs, including infrastructure, social media information, parent communication and engagement, student interests and talents, cultural diplomacy activities and projects aimed at strengthening the Pancasila student profile, evaluation activities, learning processes, and curriculum implementation. Through this comprehensive financial strategy, teachers and students are encouraged to pursue meaningful personal development.

The concept of organizational effectiveness, as rooted in system theory, is enhanced by incorporating a time dimension. This approach views effectiveness as a comparative measure between outputs and inputs over time (Tampubolon, 2013). Efficiency, in this context, is evaluated by comparing benefits to costs, or outputs to time—measuring how resources translate into results. Gibson, Ivancevich, and Donnelly Jr. (1997) further highlight several criteria for assessing effectiveness, such as productivity, quality, efficiency, flexibility, satisfaction, and growth, essential to understanding organizational behavior and effectiveness (Gibson, Ivancevich, & Donnelly Jr., 1997).

Successful management of educational financing relies on specific factors to achieve effectiveness. Applying a human capital model to the management of educational financing programs can significantly enhance program outcomes. When programs are well-managed and effective, they foster positive performance, which in turn leads to higher productivity, efficient work processes, and increased satisfaction among those managing educational finances.

At the Indonesian School of Bangkok, educational financing is effectively managed by the principal and the administrative team, who ensure alignment with planned programs and compliance with existing regulations. This strong financial oversight not only supports the school's operational needs but also contributes to an improved educational environment, aligning financial management with school quality enhancement objectives.

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