

MUADDIB: Studi Kependidikan dan Keislaman

Journal homepage: <https://journal.umpo.ac.id/index.php/muaddib>

Evaluation of Financial Management in Improving the Quality of Education at MA Al-Amin Islamic Boarding School

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ABSTRACT

Evaluation is the most important stage of financial management. Evaluation of financial management has an influence on improving the quality of education starting from the quality of input, process and output. Based on this phenomenon or problem, researchers are interested in researching the evaluation of financial management in improving the quality of education at MA Al-Amin Islamic Boarding School Mojokerto. Based on this background, the objectives of this research are as follows: 1) To determine financial supervision at MA Al-Amin Islamic Boarding School Mojokerto. 2) To find out the form of financial accountability at MA Al-Amin Islamic Boarding School Mojokerto. This research uses descriptive qualitative research with a case study approach, to collect data researchers use observation, interview and documentation techniques. The results of this research are: evaluation of financial management in improving the quality of education at MA Al-Amin Islamic Boarding School Mojokerto manages finances very well by conducting routine and ongoing financial evaluations to be able to improve the quality of educational supporting facilities and infrastructure, namely in the form of developing digital media, among others. others are ADILS (Al-Amin digital Learning system), ALIMS (Al-Amin Library management system), as well as non-cash based transactions A-Cash and A-Smart.

ARTICLE INFO

Article History:

Submitted/Received 27 April 2024

First Revised 22 July 2024

Accepted 22 July 2024

First Available online 23 July 2024

Publication Date 23 July 2024

Keyword:

Evaluation, educational financial management, Quality of education

INTRODUCTION

Education finance is a component that has a huge influence on the implementation of education (Bernheim, Garrett, & Maki, 2001; Huang, 2018). However, in the process of providing education there are often problems in financial management. Looking at data from the Indonesian State Revenue and Expenditure Budget (APBN), the government allocates 20% of education funds or IDR 542.8 trillion of total state expenditure. Indonesia is the 2nd highest country in ASEAN to allocate this amount of funds (Arasyki, 2021). The high number of corruption cases in education funds in schools continues to increase every year, 23 cases of corruption were found in schools in 2019. The number of corruption cases continues to rise to 29 cases in 2020 and 44 cases of corruption in 2021 and in 2022 it will increase 100 percent to 93 cases (Putra, 2022). Based on these issues, it is necessary to evaluate education financial management to anticipate misappropriation of education funds and manipulation of financial reports so that these funds are used appropriately for their targets, namely in supporting the education process. Management components that must be implemented in education finance include planning, implementation and evaluation activities.

Educational financial management is managing funding in all aspects related to the process of providing education to achieve planned results and goals (Riinawati, 2021). Educational financial management can be understood as the entire process of collecting and using money in an orderly, effective and responsible manner to create favorable and beneficial conditions for achieving educational goals. (Fadilah, Haeruddin, & Nurman, 2023). Good financial management will improve the quality of education as shown in the research results (Pujiharti, 2023). (Koridin & Pujiyati, 2019) The

quality of the learning process is influenced by financial management and infrastructure management. To achieve good financing management, three things need to be done, namely planning, implementation and auditing, both in madrasah institutions and non-formal financial institutions. (Munib, Farida, Rohim, Badruttamam, & Faddol, 2022).

(Almquist, Grossi, van Helden, & Reichard, 2013; Utama & Setiyani, 2014) revealed in his research that there are 3 main principles in financial management, namely transparency, accountability and effective efficiency. The scope of management has 3 scopes, namely financial planning (budgeting), implementation (accounting) and the assessment or evaluation stage (auditing). (Jahari & Syarbini, 2013). Quality is an assessment of the characteristics of a product or service that can satisfy consumer needs (Komariyah, Nurhidayah, Andriyana, & Murtafi'ah, 2022). In education, quality indicators consist of input, process and output (Muhadi, Giyoto, & Untari, 2021; Rivai, 2020).

Based on the description in the previous section, this research focuses on finding gaps with previous researchers by creating three research questions, the first is analyzing financial supervision of education at MA Al Amin Islamic Boarding School and analyzing financial accountability at MA Al Amin Islamic Boarding School.

Considering the existing problems, it is important to evaluate educational financial management. This evaluation must include aspects of planning, implementation and self-evaluation. In this way, potential fraud and manipulation can be identified and prevented early, and education funds can be used optimally to support the education process.

METHODS

As for the research location, the researcher chose MA Al Amin Islamic

Boarding School Mojokerto. Which is on Jl. R.A. Basuni No. 18, Jampirogo, Kec. Sooko,

Kab. Mojokerto, East Java 61361. The reason the researcher chose this research object is because the MA Al-Amin Islamic Boarding School is one of the educational institutions in Mojokerto Regency whose financial management has been good in improving the quality of education. The educational process has adapted to current technology, namely the use of digital technology, as support for activities taking place at the madrasah. In this research, researchers used qualitative research methods and a case study research approach. In this case the researcher went directly into the field to look for phenomena and obtain data related to the financial evaluation of education at MA Al Amin Islamic Boarding School Mojokerto (Aspers & Corte, 2019).

Subjects in qualitative research are called informants. Informants are people who provide information related to the research being conducted. The research subjects in this study were obtained using primary data and secondary data (Gerring, 2017). The

primary data sources in this research were the head of the madrasah as the main informant, the head of infrastructure, treasurer, and student participants. Secondary data in this research is documentation from informants in the form of notes or documentation including MA profiles.

The data collection techniques used were observation, in-depth interviews and documentation (L. Haven & Van Grootel, 2019). Data analysis techniques use theory (Miles, Huberman, & Saldana, 2013), namely data reduction, data presentation and data verification. Test the validity of the data using triangulation. Triangulation is comparing data that has been obtained from one source to another source in order to achieve data validity. The triangulation used is source triangulation and technique triangulation (Watson, 2015). The flow of the research process can be seen in Figure 1 below:

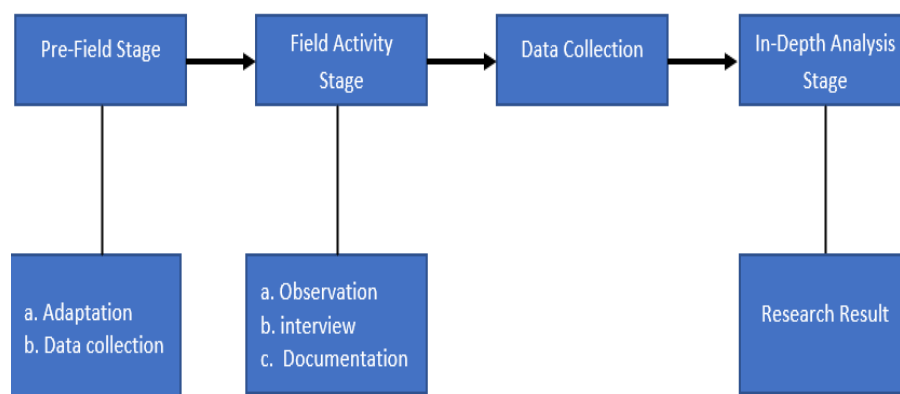


Figure 1. Research Process Flow

RESULTS AND DISCUSSION

Result

Financial Supervision of MA Al-Amin Islamic Boarding School Mojokerto

Based on observations made by researchers at MA Al-Amin Islamic Boarding School Mojokerto, the madrasa's financial sources were obtained from 2 sources, namely from the parents and the

government, finances that came from parents in the form of student fees/tuition fees paid every month and financial sources from the government, namely in the form of School Operational Assistance (BOS) funds. This

can be revealed by the results of the researcher's interview with Mr Muhammad Imadudin as Head of MA Al-Amin Islamic Boarding School Mojokerto.

MA Al-Amin Islamic Boarding School Mojokerto's financial sources come from 2 financial sources, namely SPP and BOS (School Operational Assistance) funds. These finances are managed by the madrasah and the board of the Al-Amin foundation association, the amount of student tuition fees paid each month is IDR. 1,596,000, these costs include school fees and Islamic boarding school fees. In supervising the use of MA Al-Amin Islamic Boarding School Mojokerto in ensuring adequate and appropriate finances, the school principal regularly holds internal meetings with the treasurer, committee, infrastructure and

administration, to find out the required expenses in accordance with the financial planning provisions written in the RKAM. Then from these meetings the expenditure is checked and monitored by the head of the madrasah.

The head of the madrasah checks the conformity between revenues and expenditures that have been written in the RKAM, RAPBM and financial LPJ every month along with proof of receipt. These financial reports are prepared by the madrasah treasurer and then submitted to the madrasah head, the aim is to avoid mistakes and determine financial transparency, then the evidence will be submitted to an external evaluator, namely financial monitoring and evaluation from the district ministry of religion.

Financial Accountability of MA Al-Amin Islamic Boarding School Mojokerto

The use of educational funds that have been spent will be accounted for by the sources from which the funds were obtained. As stated by the Head of MA Al-Amin Islamic Boarding School MA Al-Amin Islamic Boarding School Mojokerto that:

"As for internal financial accountability, we hold a madrasah committee meeting with the guardians of the students at the time of taking the report card, so at that meeting we will convey verbally the details of what the tuition money is used for. If the finances are from BOS's own funds, proof of accountability or financial LPJ is made by the madrasah treasurer and then handed over to me every month. And externally, from the monitoring and evaluation of the district Ministry of Religion, they only checked from the e-RKAM (Electronic Madrasah Budget Financial Plan) application. So, to strengthen the evidence, we submitted receipts for every expenditure that came from BOS funds."

The results of the interview were reinforced by a statement issued by the treasurer who revealed that, *"Our form of madrasah financial accountability is based*

on what is stated in the e-RKAM (Electronic Madrasah Financial Plan) and LPJ expenditure every month and I submit proof of receipt to the external supervisor. For every percentage of funds spent, the receipt is always kept as evidence of financial accountability reports."

For effective and efficient madrasah financial accountability, the principal of the madrasah stated the following:

"In effective use of education funds, we always strive to meet educational needs, especially in improving the quality of educational facilities. The public relations team, committees and infrastructure routinely carry out checks regarding madrasa facilities, so that finances are effective, if the facilities are damaged, they must be properly repaired. check it again or does it really need to be replaced or can it still be repaired? Then when buying goods or products. Madrasah financial managers look for references to different goods to compare prices and quality of goods. One of these goods will be chosen because it has good quality but at a price that is not too expensive. And to be efficient, the funds so that every time you want to purchase goods

or activities, it must not exceed the ceiling that has been determined in the RKAM, so must be in accordance with the initial plans that have been determined. *"There is an annual activity plan, the activity plan is evaluated and sorted from priority to create a budget plan (RKAM), now for each use of funds it is approved by the head of the madrasah, and they are required to make a financial report after each activity."*

These results can be concluded that the implementation of effective and efficient use of funds in improving the quality of education at MA Al-Amin Islamic Boarding School Mojokerto is carried out by routinely

Evaluation of Financial Management in Improving the Quality of Education at MA Al-Amin Islamic Boarding School Mojokerto

The results of the research carried out at MA Al-Amin Islamic Boarding School Mojokerto above regarding the evaluation of financial management in improving the quality of education can be concluded that with routine financial evaluations which are carried out continuously the aim is to determine financial transparency and to ensure that finances are allocated appropriately. especially in improving the quality of education which is oriented towards the quality of input with a focus on 1

Discussion

Financial supervision at MA Al-Amin Islamic Boarding School Mojokerto

Levin stated that resources in education must be managed truly rigidly in order to achieve maximum results. One way is to carry out careful supervision. Financial supervision is part of financial evaluation. According to Mulyasa, financial supervision is an activity to view, monitor, examine and report the use of the allocated budget. Internal and external financial supervision in educational institutions is very important to ensure that the finances are used according to their objectives and to find out how effectively and efficiently the funds are used. Based on field data, researchers found data

checking facilities/items by the public relations and infrastructure team. Then, if the facility can still be repaired, they will try to repair it rather than replacing it which will require more money. Then, if it is necessary to replace goods so that they are effective, the madrasah financial manager looks for references for different goods to be used as a comparison of price and quality of goods. Using finances to run effectively and efficiently, a budget is also prepared before purchasing goods and fulfilling services, and the allocation of these funds must not exceed predetermined ceiling.

indicator, namely the quality of madrasah input to provide good educational services such as adequate and continuously improved facilities and infrastructure, as well as in providing good services MA Al-Amin Islamic Boarding The Mojokerto School has started to develop school facilities to adapt to current developments, as evidenced by the fact that this madrasa has been implementing learning since 2015 which requires learning to use laptops and projectors. As well as developing digital applications, namely the Al-Amin Library Management System (ALIMS). Al-Amin Digital Learning System (ADILS). A-Card E-Buy program (Online transactions)

obtained at MA Al-Amin Islamic Boarding School Mojokerto which was in accordance with Mulyasa's theory, namely related to monitoring and assessing financial supervision.

The monitoring and assessment process in financial supervision at MA Al-Amin Islamic Boarding School Mojokerto is carried out by internal and external parties at the madrasah. In terms of financial monitoring, internal parties, namely the head of the madrasah and evaluation monitoring from the district ministry of religion, are directly involved in supervising madrasah

finances. Internal financial monitoring activities are carried out by holding regular weekly meetings and semesterly meetings to monitor BOS funds. The weekly meeting includes discussions regarding the agenda or activities that will be carried out to ensure that financial resources are sufficient and in accordance with the initial planning. In this meeting, the thing monitored by the head of the madrasa is the financial planning in the RKAM, namely by paying attention to the priority scale with the plans that have been determined. This activity is carried out to avoid mistakes in financial allocation that lead to lack of funds.

In the monitoring process per semester during internal financial meetings, funds, in this case, the financial system that is monitored and checked is related to spending on goods or services that have been spent. The proof of expenditure is matched with the RKAM which has been prepared by the madrasa treasurer with the approval of the madrasa head. This financial monitoring audit is carried out by adjusting the transaction evidence for goods and services listed in the RKAM.

The aim of monitoring is to see and assess whether the results of the monitoring are in accordance with what is desired or not and then take action, to make improvements in the future if problems occur and for the decision making process. The decision-making process from the results of financial monitoring and assessment is in the form of decisions regarding future improvements to the madrasah, especially in terms of improving educational facilities, each party conveys problems or needs to improve the quality of educational input. This decision will be used as an improvement in the future

Financial accountability of MA Al-Amin Islamic Boarding School Mojokerto.

Madrasah financial accountability is a term that refers to the obligation and responsibility to ensure that funds provided or used for education are managed transparently, in accordance with applicable regulations and policies. According to

if the school committee proposes improvements or repairs regarding the madrasah facilities and infrastructure and digital facilities which have previously been checked for feasibility by the madrasah public relations and infrastructure team. The meeting will discuss the nominal amount of repairs or, if necessary, replacement of educational facilities that are no longer suitable for use. Then, with the approval of the head of the madrasah, the decision will be submitted to the board of the Al-Amin foundation association. Then the procurement can be realized.

Similar to internal financial monitoring, external financial monitoring and evaluation from the district Ministry of Religion which is carried out every six months, also looks at and checks the conformity between evidence of expenditure and the RKAM that has been determined.

The results of the data in the field are confirmed by Sudjana's theory which has the same characteristics as the data that researchers found in the field regarding assessing madrasah financial supervision, namely to assist in decision making. To then be used as a consideration in the future if an error occurs.

This was then confirmed again by previous research conducted by Rizki Utami in 2020 with the title Implementation of Educational Financing Management at MTS Al-Manar Nurul Iman Sidamanik which showed that financial supervision activities are seen from the income and expenditure that have been determined in the RKAM, as well as looking at the obstacles that arise. faced which are presented during financial meetings and then provided with solutions to make it better in the future.

Mulyasa, madrasah financial accountability can be seen from 3 things, namely the approach to controlling the use of allocated funds, the form of school financial accountability, and the involvement of supervision by external parties to the school.

Based on the results of observations, interviews and documentation, researchers found that financial accountability at MA Al-Amin Islamic Boarding School Mojokerto was in accordance with this theory, namely in the form of financial accountability that was reported to each financial source. In terms of financial resources originating from student guardian/SPP contributions, the form of financial accountability is in the form of financial accountability reported to the student's guardian which is carried out when distributing report cards on learning results for 1 semester. What is reported is the details of financial expenditure for educational needs for one semester. The head of the madrasah and the madrasah committee will report in detail regarding the details of the use of the tuition money. Meanwhile, financial sources originating from BOS funds are also reported in the form of accountability in accordance with existing planning in the RKAM, namely in the form of LPJ for Madrasah expenditure every month, as well as proof of receipts for each expenditure for the needs of MA Al-Amin Islamic Boarding School Mojokerto.

In accordance with Matin's theory which states that in financial accountability, financial reports are prepared from educational financial management activities which are prepared after all evidence of expenditure has been verified in accordance with the provisions of applicable laws and regulations, and presented to the treasurer's direct superior or the relevant agency.

MA Al-Amin Islamic Boarding School Mojokerto in financial accountability for BOS funds is reported in the form of RKAM, an Accountability Report for each monthly allocation of funds, and to strengthen this reporting also includes proof of receipts for each expenditure. These several forms of accountability will later be used as a benchmark for evaluation so that finances can be used effectively and efficiently.

The final stage of financial evaluation is financial accountability at MA Al-Amin

Islamic Boarding School Mojokerto in accordance with Nanang Fattah's theory which states that the purpose of financial evaluation is so that madrasa funds can be used effectively and efficiently. Based on data obtained by researchers in the field of MA Al-Amin Islamic Boarding School Mojokerto, ensuring that madrasa financial management is used effectively and efficiently in an effort to improve the quality of education has been carried out well. This is proven by the accountability report made by the treasurer of MA Al-Amin Islamic Boarding School Mojokerto, who always adjusts financial expenditure to the RKAM that has been determined. So that these funds are used effectively and efficiently, before spending or changing madrasa facilities, the public relations and infrastructure team routinely checks the facilities and infrastructure. Then, if the facility can still be repaired, they will try to repair it rather than replacing it which will require more money. Then, if it is necessary to replace goods, the madrasah financial manager looks for references to different goods to use as a comparison of price and quality of goods. One of these items will be chosen because it has good quality but the price is not too expensive.

The use of funds to run efficiently is also carried out before purchasing goods and fulfilling services in preparing the budget which must not exceed a predetermined ceiling. The ceiling is a price that has been standardized in budget preparation. Therefore, madrasahs must follow the price table rules that have been prepared by the district government itself. If the budgeting has followed the ceiling, but there is still money remaining, then this money will become a silpa or remaining funds which can later be included in making the RKAM. Then, from these results, further plans are made for the future in order to increase the quality of service inputs that need to be improved or added and developed further than those that already exist.

Evaluation of financial management in improving the quality of education at MA Al-Amin Islamic Boarding School Mojokerto

Financial management has a big influence on improving the quality of education, as Nyoman Natajaya's theory states that costs are an important influencing factor in efforts to improve the quality of education. (Chairyani, Rahman, & Muazza, 2022; Katni et al., 2023). Higher education costs will guarantee a greater increase in the quality of education. And in the financial management process, evaluation is very necessary. Success can be assessed or improved through an evaluation process. Financial management evaluation is an important process to ensure that available financial resources are allocated effectively and efficiently to achieve educational goals, especially in improving the quality of education.

In accordance with the purpose of the evaluation, namely to ensure that madrasah financial expenditure is used effectively and efficiently, MA Al-Amin Islamic Boarding School Mojokerto regularly conducts internal evaluations, namely in the form of monitoring in the form of routine meetings and meetings per semester. In using finance effectively and efficiently in financial evaluation, MA Al-Amin Islamic Boarding School Mojokerto always makes annual activity plans, then the activity plans are prioritized from the most urgent, such as repairing or replacing facilities and infrastructure, as well as digital facilities, then making a plan. the budget is in the form of RKAM. Bearing in mind that financial management at MA Al-Amin Islamic Boarding School Mojokerto is carried out centrally with involvement between the madrasah and the board of the Al-Amin Islamic Boarding School association, in order to evaluate finances efficiently, systematic management procedures are carried out, namely for each use of funds through the approval of the head of the madrasah and also supervised by caregivers and associations. Which was carried out

during a coordination meeting between the head of the madrasah, the Al-Amin Islamic boarding school association board and the Al-Amin Islamic boarding school caretaker. And in this management, accountability reports must always be available.

From the entire series of evaluation processes, MA Al-Amin Islamic Boarding School Mojokerto prioritizes allocating education funds to improve the quality of input in providing services to students, namely adequate madrasa facilities. A digital technology-based information system has been implemented in this madrasa, starting from all-digital learning using laptops and classroom projectors. And this madrasa has developed digital learning applications including the use of applications designed for the madrasa education process itself, namely ADILS (Al-Amin Digital Learning System), ALIMS (Al-Amin Library Management System), not only that, MA Al-Amin Islamic Boarding School also developing the A-Card E-Buy (online transaction) program. The use of digital media certainly has an influence in simplifying the educational process for both students and teachers and staff.

As Susan Moore Johnson's theory emphasizes the importance of focusing on results in educational financial evaluation (Waruwu, Rahmadani, Mayasari, Idrus, & Kartiko, 2022). According to him, education funds must be allocated intelligently to achieve desired results, including improving the quality of education, and evaluations must reflect this. Then the theory regarding the quality of educational input which is oriented towards educational facilities is in accordance with the mulyasa theory which has the same characteristics in terms of the quality of non-human resource input in the form of school facilities. (Anwar, Hendrik, Waruwu, Suyitno, & Dewi, 2022; Hartanto, Susanto, Saputra, Abdussyukur, & Kartiko, 2022; Munzir et al., 2024).

The findings of this research are also in accordance with research conducted by Siti Muzdalifah in 2021 with the title Financial Management in Improving the Quality of Learning at the Tarbiyatul Mutathow'in Kebonsari Madiun Islamic Boarding School.

CONCLUSION

Evaluation of financial management in improving the quality of education at MA Al-Amin Islamic Boarding School Mojokerto so that it is effective and efficient has been carried out well. MA Al-Amin Islamic Boarding School Mojokerto regularly holds financial evaluations both from internal and external evaluators. The results of this evaluation are then used as a basis for future developments that are oriented towards the quality of the input, namely in the form of digital technology development. To improve this quality so that funds are used effectively and efficiently, before spending or changing madrasa facilities, the public relations and infrastructure team routinely checks the facilities and infrastructure. Then, if the facility can still be repaired, they will try to repair it rather than replacing it which will require more money. Then, if it is necessary to replace goods, the madrasah financial manager looks for references to different goods to use as a comparison of price and quality of goods. One of these items will be chosen because it has good quality but the price is not too expensive. The use of funds

ACKNOWLEDGMENT

We would like to express our thanks to all parties who have helped to complete this research, especially the head of the madrasah, teachers and staff, without their help it would have been very difficult to complete this research.

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which shows that financial management evaluations are always routinely carried out as a reference for future improvements in order to increase the quality of satisfactory educational services.

to run efficiently is also carried out before purchasing goods and fulfilling services in preparing the budget which must not exceed a predetermined ceiling. From this evaluation, it can be used as material for future improvements to improve the quality of input in the form of madrasa facilities which have been made digital since 2015. This madrasah requires learning to use laptops and projectors. As well as developing digital applications, namely the Al-Amin Library Management System (ALIMS). Al-Amin Digital Learning System (ADILS). A-Card E-Buy program (Online transactions).

This research still has shortcomings and is far from perfect. Therefore, it is hoped that it will become a reference in the hope that future researchers can develop more in-depth research regarding the evaluation of financial management in improving the quality of education because there are still many more elements and sources that need to be reviewed from financial supervision in terms of financial monitoring. which comes from SPP santri as well as accountability from a wider form of financial LPJ so that this research can be examined in more depth.

AUTHORS' NOTE

This research is true and we carried it out without committing illegal and disgraceful actions that are prohibited in publications and academics.

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