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## The Role and Strategy of Schools in Financing Education to Improve Education Quality

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### ABSTRACT

Many of the problems that occur in the implementation of education in Indonesia are not only due to the education system but can also be suspected to be due to the perpetrators of the education providers themselves. In reality, there are still quite a lot of school-age people who do not go to school because of the problem of expensive education costs. Thus, in conditions of very limited funds and schools faced with diverse needs, schools must be able to make decisions while still being guided by quality improvement. This study aims to analyze the role and strategy of schools in financing education to improve the quality of education. The research method used is a qualitative method with a descriptive approach. Data collection was conducted through preliminary analysis of teachers and principals, observations to schools, and interviews of administration staff, teachers and principals at SMA PGRI 12 Jakarta. The results showed that one of the factors that influence the quality of education in a school is the role and strategy of the school in managing its education financing. Thus, the correlation created between school financing and the quality of education can be clearly seen in teaching and learning activities.

## 1. Introduction

The problem of education in Indonesia is like a tangled thread, so it is difficult to know where to start so that the problem can be resolved completely. The education system in Indonesia is not only to blame for many of the issues that arise during the delivery of education; it is also possible that some of these issues are the fault of the education providers themselves. Unfortunately, only individuals from the upper class may obtain a quality education, while others from lower social classes are left with little choice but to remain silent. Due to the issue of high education prices, a significant number of persons who are of school age nonetheless choose not to attend school. These factors have led to widespread

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unemployment, crime, and poverty. This situation shows that the affordability of school funding is still below what the community expects, thus the government and the community must take the necessary steps to find the best solution to the problem of education financing (Fadhila, 2021). Students from economically disadvantaged groups do not yet have their requirements adequately reflected in the way that education financing is implemented. One of the factors that determine the progress of education is what the teacher does in learning in the classroom (Bella, 2023).

If we closely examine and monitor the evolution of education, particularly in terms of education prices to date, the costs are perceived to be rising. Additionally, those who are less fortunate are becoming more anxious about their financial situations every day, especially for those who experience unemployment or other forms of irregular income. The high expense of education is not exclusive to public and private institutions of higher learning (Yoto, 2021). For instance, the government has funded *Bantuan Operasional Sekolah (BOS)* for public elementary and junior high schools, but most middle- to lower-class people believe that it is still insufficient to cover the cost of education, particularly the fundamental operational costs that must be covered by parents or guardians of students. (Sahara Zaini, 2019).

The effective and efficient use of the education budget is anticipated to result in appropriate and effective HR, which is necessary to realize the potential of human resources (HR). One of the keys to success in educational development is the capacity of human resources to manage available money by taking into account the fundamental requirements and priorities of educational development programs year after year in stages and continually in accordance with program planning (Amrullah, 2021). As stated in Pasal 4 (1) of Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, "Education is organized in a democratic, equitable, and non-discriminatory manner by upholding human rights, religious values, and cultural norms." The government in this case plays a crucial role in establishing the circumstances and conditions for the implementation and management of democratic and equitable education.

One of the constructive stages in achieving the goals established is budgeting. You can create a budget using a combination approach, which is more effective since it combines a budget that was established based on projections with a process of choosing needs that become a priori items. (Ristianah & Ma'sum, 2022). Education is a learning process that includes an information network from educators to students and vice versa from participants to educators. (Hanum, 2023). The process of evaluating costs based on reports from educational institutions using SP4 (Programming and Teaching Planning System) There are a number of factors that must be taken into account when planning and compiling the RAPBS, including the problem of financing efficacy as a gauge of efficiency.

Along with efficiency, financing efficacy is a crucial issue that is always considered. This indicates that an activity program does not only factor in a short amount of time but also does not take into account the budget that must be used,

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such as operational costs and maintenance money for facilities that produce trash (Hasanah, 2020; Sari, 2023). The learning budget must be decided by principals, teachers, and the school committee based on the actual demands that must be met in order to support the implementation of a high-quality learning process.

Therefore, schools must be able to make decisions while still being led by quality improvement in situations where funds are extremely limited and schools are faced with different needs (Yahya, 2023). When a school prepares to upgrade its facilities or buy lab equipment, it must take into account which priorities are thought to have the most impact on raising the standard of the teaching and learning process. The most effective choice is to purchase laboratory assistance if, after careful consideration, discussion, and agreement with stakeholders, it becomes clear that doing so will have a greater impact.

Based on what is described above, this study aims to analyze the role and strategy of schools in financing education to improve the quality of education. This research is important to do and explore more deeply because one of the factors that influence the quality of education in a school is the role and strategy of the school in managing its education financing.

## 2. Methodology

The method used in this research is a qualitative method with a descriptive approach. This research was conducted at SMA PGRI 12 Jakarta. The subjects in this study involved administrative staff, teachers, principals, and parents of students. Data collection was carried out through preliminary analysis, observation at the school, and interviews with TU staffs, teachers, principals, and parents of students to find out the role and strategy of schools in education financing management to improve the quality of education. After the data were obtained, they were analyzed interactively and continuously until completion, with several stages according to Miles dan Hubberman (1984) as shown in Figure 1 below.

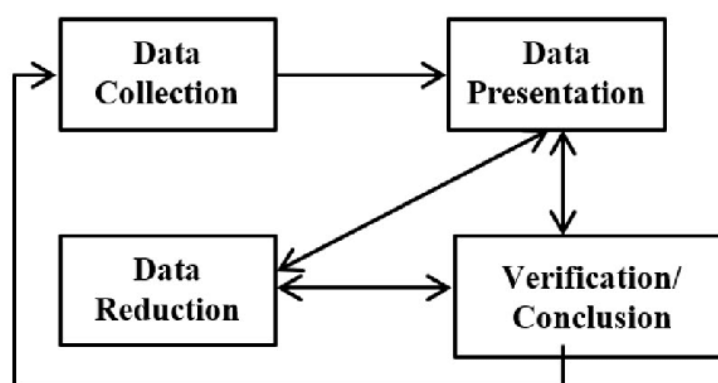


Figure 1. Data Analysis Technique

The first stage is data reduction; researchers select, focus, and discard unnecessary data so that an interpretation can be drawn. The second stage is data presentation, where researchers present data in the form of sentences, diagrams, or charts through coding and data reduction results. The third stage is conclusion, where researchers draw conclusions based on the results of data processing, data reduction, and data presentation. Then, it is verified with valid and consistent evidence in order to obtain a credible conclusion.

### **3. Results and Discussion**

The financing of the educational system has a number of gaps, including the funding gaps across areas, the funding gaps between private and public schools, and the learning chances between pupils whose parents are economically able and unable. The conduct of people who make and follow the choice for all forms of expenditures associated to the supply of education, both in the form of money, products, and energy, is defined by consistency and recurrence. There are several aspects of education policy that are connected to management's vision and the educational process. The equity and accessibility of educational possibilities are just two examples of how democratic, decentralized, and plurality-oriented national education systems are mirrored in the goals of institutional education (Wandra & Hadiyanto, 2021). The challenges that can obstruct the operation of education are inextricably linked to it; for instance, financing is one of the problems facing the country for which there is still no lasting answer.

One of the responsibilities of government agencies that cannot be replaced, that is, delegated, carried out, or privatized to organizations outside of government but which are authorized in the context of managing the responsibilities of state government and the establishment of a nation in the field of education (Sudarmono et al., 2021). Therefore, the proposed education policy should be intelligent in that it can address educational issues that the general public can hold accountable in terms of benefits, quality, and benefits. The developed education strategy should also be prudent in that it shouldn't lead to new educational issues that are more significant and chaotic than the issues that need to be addressed or rectified. The developed education policy should promote creativity, quality, and fair life in tandem in the field of education in a proper and effective manner. It should also provide new ideals for citizens so that they can live better days after the development of the education policy.

The following actions can be taken to close the education gap, with the government being of special concern in this case: The first difficult duty for the government in this situation is to renovate school buildings that can no longer be used in remote areas. developing classrooms that support teaching and learning as well, such labs and school libraries, in rural locations. To increase the state budget for education and raise the standard of instruction, the government must also work with a variety of relevant parties (Nurhayati et al., 2022). The teacher is the most crucial element in solving the issue of educational gaps between rural and urban communities. Teachers are those who have the task and obligation of ensuring

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that the children of the country receive a quality education. Although the issue of distributing resources, facilities, and infrastructure must also be supported in order to achieve quality education, it is not just the educator component that needs to be taken into account. However, teachers continue to play a significant part in the development of the educational field.

Improving the quality of education can be achieved through appropriate, effective, and efficient education financing policies. Education financing plays an important role in the world of education, so it can be said that without costs, the teaching and learning process in schools will not run. It may be claimed that without expenditures, the teaching and learning process in schools would not function since education finance plays a significant part in the world of education. Therefore, in order to assist in achieving educational objectives, education money needs to be managed effectively and efficiently. Finances are a crucial component of managing education and can influence the performance of educational services when they are put into practice (Nurhayati et al., 2022). Management and governance in the setting up of education funding in schools will always be strongly tied to the significant role of financing in the learning process. Planning, organizing, mobilizing, and supervising are examples of management functions that can be used to implement management as a process of managing, arranging, and administering.

Resources that are readily accessible are an essential input. Resources are crucial components that are required for the educational process to take place in classrooms. The school's objectives won't be met if the resources are inadequate and unprepared. Resources are divided into two categories: human resources and other resources (cash, tools, materials, etc.). The process at school has a variety of qualities, including an extremely effective teaching and learning process, effective management of education professionals, a culture of quality, management transparency, constant evaluation and improvement, and others (Mulya, 2019). The results of the management and learning processes at a school are known as school output. The two kinds of output, academic achievement and non-academic achievement, are generally how they can be divided. Education finance is required for school programming, the construction of buildings and infrastructure, teacher and employee wages, and the requirement to support the accomplishment of the school's vision and goal as well as develop top-notch human resources. Teaching and learning activities amply demonstrate the relationship between school funding and educational quality. Additionally, each of these is integral to the management process. As a result, if there is ineffective and inefficient financial management, it will be difficult to meet educational objectives and disrupt the teaching and learning process in schools. Schools can raise educational standards by managing education funding well.

In order to increase teacher quality, a number of initiatives, including pre-service education, placement, development, and awarding instructors, must be systemically considered. Training and advancement can help develop a teacher's capacity. In order to obtain access to high-quality education both internally and internationally, these activities require pertinent, planned, and ongoing initiatives.

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Regarding both the type of education and training that teachers receive as well as the demands of the students, the costs must be allocated accordingly. Planning for education finance includes funding for infrastructure as well as the ongoing professional development of instructors. It's not just about meeting students' requirements (Mesiono & Haidir, 2021). No matter how excellent an education program is, it is difficult to implement without a well-developed idea of funding planning. Education financing is a key tool in achieving goals. If accomplished, it would be a waste of money.

Education management uses education expenditures as a control, monitoring, and evaluation tool to assess the effectiveness of educational initiatives. Two methods are used by the system of responsibility for education finance to estimate educational costs: (1) estimating costs based on funding sources, and (2) estimating costs based on reports from educational institutions. Examining reports from the sources of school financing is the first method. These sources can be classified into comprehensive expenditures and expenditures according to their status, level, and nature based on their characteristics. The primary sources of funding for total expenditures are (a) the federal government, local governments, and international aid (Sudarmono et al., 2021). Expenditure is broken down into two categories based on its status: expenditure from public educational institutions and expenditure from private educational institutions. Following that, levels are listed, including kindergarten, elementary school, junior high school, senior high school (SMA), and college. Additionally, expenses are separated into three categories: recurrent, capital, and other, depending on their nature.

The second approach involves directly utilizing reports from educational institutions. The following prerequisites must be satisfied in order to use these estimates: There must, first and foremost, be reports from educational institutions. Second, the reports need to be created in accordance with a consistent set of operational criteria. Thirdly, the reports must include information on the institution's total operating expenses. The selection of units for costing is done by computing costs per graduate, costs by degree of education, unit costs per pupil, average daily attendance expenses, capital costs per location, average costs per class, and average recurrent costs per educator. Projections of unit costs take into account both capital and ongoing expenses.

The following expenses related to education are essential to the effectiveness and quality of the Teaching and Learning Process (TLP): maintenance; classroom and school facilities; student development; school management; and the training of educational personnel (Ida Nurlaya, 2020). The following are the primary financial management elements that support the implementation of reducing the components of educational costs: Procedures for financial accounting, learning, warehousing, and distribution, investments, audits, and warehousing (Fadhila, 2021).

Therefore, when determining the average recurring unit cost for the relevant year, it is required to evaluate the scope of the effects of both quantitative and qualitative objectives. Various kinds of funding are used by educational

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institutions to carry out their obligations. It's important to handle the revenue from these many sources correctly. The management of educational financial earnings employs a variety of ways, but in actuality, these systems have a number of characteristics. The money collected from many sources needs to be used effectively and efficiently for educational purposes, notably for teaching and learning activities. In light of this, each financial acquisition must be based on demands that have been modified in accordance with Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS).

Increased finance and financing of education are unquestionably necessary for efforts to improve education in terms of both quality and equity, among other things. There will be fewer improvements to schooling if there are fewer money available. The number and quality of educational products may suffer from ineffective cost source management and their use as an investment in the educational system (Naila & Effane, 2022). The management of the costs of a number of important elements of the educational system, including as teachers, students, curriculum, facilities, and infrastructure, is one example of how money is used in an inefficient and ineffective manner.

According to the findings of an interview with SMA PGRI 12 Jakarta administrative employees, the cost of education for senior high schools may be up to 200% higher than the cost of education for general high schools. This is due to the fact that the practicum budget is significantly more than that of normal high schools. For senior students, the practicum budget, which is 0.3% of the total cost of education for general secondary school students, can range from 100% to 150% of that amount. Because of this, the cost of starting a senior high school (SMA) is significantly more than that of a public high school, particularly in terms of infrastructure and facilities for practicums. Naturally, as the budget for education grows, some of the expense of education is not covered by parents alone but rather by the society at large through government subsidies. Through initiatives to enhance investment and relevance of education more broadly and evenly throughout all types, levels, and courses of education, expansion and improvement of the quality of education must be developed together.

#### **4. Conclusion**

To optimize the state budget for education and raise the standard of instruction, the government must also work with a number of relevant parties. The teacher is the most crucial element in resolving the issue of educational gaps between rural and urban communities. Along with efficiency, financing efficacy is a crucial issue that is always considered. This indicates that an activity program does not only compute a little period of time but also does not take the necessary budget into account. The relationship established between educational quality and funding for schools is evident in the teaching and learning processes. They are both vital parts of the management process. As a result, if there is ineffective and inefficient financial management, it will be difficult to meet educational

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objectives and disrupt the teaching and learning process in schools. Schools can raise educational standards by managing education funding well.

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