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A Qualitative Study on Educational Financing: Methods and Goals to Support Learning Quality in Primary Schools

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A B S T R A C T

Educational financing plays a decisive role in ensuring the effectiveness and quality of learning in primary schools. However, disparities in allocation accuracy, utilization efficiency, and accountability mechanisms often limit its optimal impact. This study aims to explore the methods and goals of educational financing management in supporting learning quality using a qualitative approach. A case study design was employed, involving school principals, teachers, and administrative staff as participants. Data were collected through in-depth interviews, observations, and document analysis, and analyzed using interactive qualitative techniques. The findings indicate that structured financing planning, transparent fund allocation, and participatory monitoring significantly contribute to improving learning quality. Empirical evidence shows an increase in the availability of learning resources by 35%, improvement in classroom facility adequacy by 28%, and a 22% rise in student engagement during instructional activities. Furthermore, schools implementing systematic financial management demonstrated more consistent learning outcomes compared to those with less organized systems. In conclusion, effective educational financing management, supported by collaborative and accountable practices, directly strengthens the quality of primary school learning processes.

1. Introduction

Educational financing is a fundamental component in ensuring the sustainability and quality of learning processes in primary schools. The availability, allocation, and management of financial resources determine not only the adequacy of educational facilities but also the effectiveness of instructional practices implemented in the classroom. In many developing educational contexts, including Indonesia, challenges related to financial management remain significant, particularly in terms of transparency, accountability, and alignment with learning needs. Previous studies have highlighted that effective management and utilization

of school resources contribute significantly to improving the quality of education, including better learning processes and student outcomes (Intan et al., 2025). However, disparities in fund allocation and inefficiencies in budget management continue to create gaps between expected educational outcomes and actual classroom practices.

The concept of educational financing management has evolved beyond administrative budgeting into a strategic instrument that supports learning innovation and quality improvement. Effective financing is not merely about the amount of funds available but also about how these funds are prioritized and utilized to support pedagogical activities. Well-managed school resources and strategic planning contribute significantly to institutional quality, particularly when aligned with educational goals and school development programs (Natasya & Maksum, 2025). Financial decision-making processes should involve multiple stakeholders to ensure that resource allocation aligns with actual educational needs and school priorities (Muzdalifa et al., 2025). In the context of primary education, this becomes increasingly important as early learning stages require adequate resources to build foundational competencies among students.

Recent developments in educational research also indicate that the integration of financial management with learning innovation plays a critical role in improving educational outcomes. Learning quality can be significantly enhanced when supported by appropriate resource allocation and instructional innovation (Sundari et al., 2025). The use of innovative learning modules, supported by sufficient funding, enhances both digital literacy and creative thinking competencies among students (Wahyuni et al., 2025). These findings suggest that educational financing should not be viewed in isolation but rather as an integral part of a broader system that includes curriculum design, instructional strategies, and learning environments.

In addition, several studies have explored the relationship between school management practices and learning quality, highlighting the importance of leadership and supervision in optimizing resource utilization. School leadership plays a crucial role in fostering a learning culture that supports academic achievement (Hardiman et al., 2025). Effective supervision by school principals contributes to improved instructional quality and student outcomes (Ridiyawati et al., 2025). These findings reinforce the idea that financial resources must be managed within a comprehensive framework that includes leadership, planning, and evaluation mechanisms. Without such integration, financial inputs may not translate into meaningful improvements in learning processes.

Despite the growing body of research on educational financing and learning quality, there remains a gap in understanding how financial management practices are implemented at the school level, particularly from a qualitative perspective that captures real experiences and contextual dynamics. Most previous studies have focused on quantitative measurements of financial efficiency or its correlation with learning outcomes, while fewer studies have explored the processes, strategies, and challenges involved in managing educational financing in primary schools. Financial management in primary schools often faces practical constraints,

including limited human resources and lack of technical expertise in budgeting and reporting (Muspawi & Lukita, 2023). The utilization of educational resources requires continuous adaptation to technological and pedagogical developments in order to remain relevant and effective (Miftah, 2022).

Another important issue is the alignment between financial planning and actual learning needs in the classroom. Improvements in learning quality require not only sufficient funding but also targeted interventions that address specific instructional challenges (Faradiba et al., 2021). Innovation in learning media and teaching strategies must be supported by appropriate financial planning to achieve optimal results (Suarmita et al., 2025). These findings highlight the need for a more integrated and context-sensitive approach to educational financing, where financial decisions are directly linked to learning improvement strategies. This study therefore aims to explore the methods and goals of educational financing management in supporting learning quality in primary schools through a qualitative case study approach.

2. Methodology

This study employed a qualitative approach using a case study design to explore in depth the management of educational financing in supporting the quality of learning in primary schools. The case study design was selected to capture real conditions, contextual dynamics, and the complexity of financial management practices implemented at the school level, as qualitative research enables an in-depth understanding of social phenomena in natural settings (Creswell, 2014). The research was conducted in a public primary school located in Central Java, Indonesia, which has implemented structured financial planning and reporting systems. The study was carried out from January to March 2026. The selection of the research site was based on purposive considerations, particularly the school's experience in managing operational funds and its commitment to improving learning quality through systematic financial strategies.

The participants of this study consisted of the school principal, classroom teachers, and administrative staff who were directly involved in financial planning, implementation, and evaluation processes. These participants were selected using purposive sampling techniques to ensure that the data obtained were relevant and rich in information. The total number of participants involved in this study was nine individuals, comprising one principal, six teachers, and two administrative staff members. All participants had at least three years of experience in school financial management or instructional implementation, ensuring the credibility of the data provided. Ethical considerations were applied by ensuring participant confidentiality and obtaining informed consent prior to data collection.

Instrument

The main research instrument in this study was the researcher, supported by several data collection tools designed to obtain comprehensive and valid data. The

instruments included interview guidelines, observation sheets, and document analysis checklists. The interview guidelines were developed to explore participants' perspectives regarding financial planning, fund allocation, utilization strategies, and their impact on learning quality. The questions were semi-structured, allowing flexibility in exploring deeper information based on participants' responses.

Observation sheets were used to record real conditions related to the use of financial resources in supporting classroom activities, including the availability of learning media, classroom facilities, and student engagement during instructional processes. Document analysis checklists were utilized to examine relevant documents such as school budget plans, financial reports, and records of fund utilization. These instruments were validated through expert judgment involving two educational management experts to ensure clarity, relevance, and alignment with the research objectives.

Data Collection

Data were collected through three main techniques, namely in-depth interviews, non-participant observations, and documentation studies. In-depth interviews were conducted with all participants to obtain detailed information regarding the processes and strategies of educational financing management. Each interview lasted between 45 to 60 minutes and was conducted in a structured yet flexible manner to allow participants to express their experiences openly. Observations were carried out directly in classroom settings and school environments to capture the real implementation of financial resource utilization. The observations focused on how financial allocations were translated into learning facilities, instructional media, and classroom activities.

Documentation studies were conducted by reviewing school financial documents, including annual budget plans, expenditure reports, and procurement records. These documents provided supporting evidence to validate the data obtained from interviews and observations. To ensure data credibility, this study applied triangulation techniques, including source triangulation and method triangulation. Source triangulation was conducted by comparing information obtained from different participants, while method triangulation involved cross-checking data from interviews, observations, and documentation. In addition, member checking was carried out by confirming the findings with participants to ensure the accuracy and validity of the data.

Data Analysis

Data analysis in this study was conducted using an interactive qualitative analysis model, which consists of three main stages: data reduction, data display, and conclusion drawing (Miles et al., 2014). Data reduction involved selecting, simplifying, and organizing raw data obtained from interviews, observations, and documents into meaningful categories. In this stage, the researcher focused on

identifying patterns related to financial planning, allocation, implementation, and their contribution to learning quality.

Data display was carried out by presenting the organized data in the form of narrative descriptions and thematic categorizations, allowing for clearer interpretation of the findings. The data were grouped into key themes such as financial planning effectiveness, resource allocation strategies, transparency practices, and their impact on learning processes. The final stage involved drawing conclusions and verifying findings through continuous comparison of data sources. The analysis process was conducted iteratively to ensure that the conclusions drawn were consistent with the data collected. To strengthen the trustworthiness of the study, criteria such as credibility, transferability, dependability, and confirmability were applied throughout the research process.

In addition, the data analysis was reinforced through thematic coding procedures, including open coding, axial coding, and selective coding. In the initial stage, raw data obtained from interviews, observations, and documents were broken down into preliminary categories. These categories were then systematically connected to identify relationships among emerging patterns, which were further synthesized into core themes related to educational financing management and learning quality. To enrich the qualitative findings, this study also incorporated descriptive numerical data derived from document analysis. The percentage values presented in the findings (e.g., 35%, 28%, 22%) were obtained through a comparative analysis of conditions before and after the implementation of structured financial management. Baseline data were identified from school documents such as initial evaluation reports, financial records, and resource utilization data, and then compared with data recorded after implementation. The calculation of percentage changes was conducted by identifying the difference between initial and final conditions and converting it into percentage form to illustrate trends of improvement. These numerical data are positioned as complementary (quasi-quantitative) evidence to support qualitative interpretations, rather than as primary statistical analysis, thereby maintaining consistency with the qualitative case study approach.

3. Results and Discussion

The findings of this study were obtained through a systematic data collection process involving in-depth interviews, non-participant observations, and document analysis. Interviews were conducted with the school principal, teachers, and administrative staff to explore their perspectives on financial planning and its impact on learning quality. Each interview session lasted between 45 and 60 minutes and was guided by semi-structured questions that allowed participants to express their views openly. Observations were carried out in classroom settings and school environments to examine the actual utilization of financial resources in supporting instructional activities. Meanwhile, document analysis focused on reviewing school financial reports, budget plans, and records of resource allocation. The integration of these three data sources enabled triangulation and strengthened

the validity of the findings. The interview guidelines used in this study are presented in Table 1.

Table 1. Interview Guidelines

No	Aspect	Interview Questions
1	Financial Planning	How is financial planning conducted in your school?
2	Fund Allocation	How are funds allocated to support learning activities?
3	Resource Utilization	How do financial resources support classroom instruction?
4	Transparency	How is financial transparency implemented?
5	Monitoring	How is financial supervision carried out?
6	Impact on Learning	What changes have you observed in learning quality?

The integrated findings from interviews, observations, and document analysis are presented in Table 2.

Table 2. Triangulation of Interview, Observation, and Documentation Findings

No	Aspect	Interview Findings	Observation Findings	Documentation Findings
1	Financial Planning	Participants explained that financial planning is conducted collaboratively at the beginning of the academic year, involving teachers and administrative staff.	Planning activities were reflected in structured classroom preparation and availability of teaching plans aligned with resource allocation.	School budget plans (RKAS) show systematic allocation aligned with instructional priorities.
2	Fund Allocation	Funds are prioritized for learning needs such as teaching media, books, and classroom improvement.	Classrooms were equipped with adequate learning tools, including visual aids and instructional materials.	Financial reports indicate consistent allocation of funds toward instructional resources and facilities.
3	Resource Utilization	Financial resources are used directly to support teaching and learning processes in the classroom.	Teaching aids, media, and classroom facilities were actively used during instructional activities.	Procurement records confirm the acquisition of learning media and classroom equipment.
4	Transparency	Financial transparency is implemented through regular reporting and open discussions among stakeholders.	Information on financial usage was accessible to teachers and staff within the school environment.	Financial documents and reports are well-documented and periodically updated.
5	Monitoring	Monitoring is conducted regularly by the principal and administrative staff to ensure effective fund use.	Supervision activities were observed through routine checks on classroom facilities and resource use.	Monitoring reports show regular evaluation of financial implementation and expenditures.
6	Impact on Learning	Participants reported improvements in teaching effectiveness and student engagement.	Students appeared more active, engaged, and responsive	Evaluation reports indicate improvements in learning quality

	during classroom activities.	indicators after implementation.

Based on observations, it was found that the availability of learning media, classroom facilities, and instructional tools improved after the implementation of structured financial planning. Classrooms were equipped with more adequate teaching aids, and the learning environment became more conducive. Document analysis also revealed that financial planning documents (RKAS), expenditure reports, and procurement records showed a more systematic allocation of resources toward instructional needs. The alignment between financial documents and classroom practices indicates that financial management was effectively implemented. The improvement in learning quality indicators based on document analysis is presented in Table 3.

Table 3. Improvement in Learning Quality Indicators

Indicators	Before Implementation	After Implementation	Improvement (%)
Learning Resource Availability	Limited	Adequate	35%
Classroom Facility Adequacy	Moderately Adequate	Highly Adequate	28%
Student Engagement	Moderate	High	22%

Table 3 shows that the availability of learning resources increased by 35% after the implementation of systematic financial planning. This improvement was reflected in the provision of updated learning media, textbooks, and digital resources that supported classroom instruction. This finding is supported by interview results. One teacher stated:

> "The availability of learning media has improved after financial planning became more structured, so teaching activities are more effective."

In addition, classroom facility adequacy improved by 28%, particularly in terms of seating arrangements, lighting, and instructional tools. These improvements created a more conducive learning environment. The principal explained:

> "Transparent financial management helps the school prioritize facilities that directly support learning."

Furthermore, student engagement during instructional activities increased by 22%. Observations indicated that students became more active in discussions, showed greater participation in learning tasks, and demonstrated improved attention during lessons. An administrative staff member added:

> "Financial monitoring is now more organized, so resource use can be better controlled and directed to learning needs."

However, not all findings fully indicate uniformly positive outcomes. Some participants also highlighted several practical challenges in the implementation of financial management. One teacher noted:

> "Although the planning is already structured, sometimes the realization of funds does not immediately match classroom needs due to administrative procedures."

In addition, observations revealed that not all classrooms utilized the available learning resources optimally. In certain cases, teaching media were available but not consistently integrated into instructional activities. This suggests that the effectiveness of financial management is also influenced by teachers' readiness and pedagogical competence. From document analysis, minor inconsistencies were also found between planned and realized expenditures, indicating that financial planning, although systematic, still requires continuous adjustment. These findings imply that improvements in learning quality cannot be attributed solely to financial management, but are also shaped by other contextual factors such as teacher capacity, school leadership, and institutional culture.

Discussion

The findings of this study indicate that effective educational financing management is not merely related to the availability of funds, but more importantly to how those funds are planned, allocated, and monitored. The increase in learning resource availability demonstrates that strategic financial planning enables schools to prioritize essential instructional needs. This finding aligns with previous studies emphasizing that the effective utilization of educational resources and technology can significantly improve learning quality and instructional effectiveness in primary schools (Anggraeni & Fitria, 2023). This result is also supported by previous research which highlights that quality improvement in learning can be achieved through integrated management practices and systematic planning in educational institutions (Rohyadi et al., 2025). In addition, innovation in curriculum management has been shown to play an important role in strengthening the effectiveness of learning processes and improving overall educational quality (Najah & Febriyanti, 2023).

Despite the positive trends identified in this study, the findings should be interpreted with caution. The improvements observed may not be exclusively caused by financial management practices, but could also be influenced by external factors such as teacher motivation, leadership style of the principal, and prior school conditions. For instance, schools with already strong management systems may show greater improvement compared to those with limited organizational capacity. In addition, the use of percentage-based indicators derived from document analysis may not fully capture the complexity of learning quality, as such improvements are context-dependent and may vary across different educational settings. Therefore, the numerical increases presented in this study should be understood as indicative trends rather than definitive measurements of impact.

Another limitation of this study lies in its focus on a single school context, which restricts the generalizability of the findings. The unique characteristics of the school, including its leadership, resources, and institutional culture, may not represent other primary schools in different regions. Future studies are recommended to involve multiple research sites and incorporate mixed-method approaches to provide more comprehensive and generalizable insights. Furthermore, potential researcher bias in interpreting qualitative data cannot be entirely eliminated, although efforts such as triangulation and member checking were conducted to enhance the credibility of the findings.

The improvement in classroom facilities suggests that financial transparency and accountability contribute to better decision-making in resource utilization. When financial processes are clearly structured, schools are able to minimize inefficiencies and ensure that expenditures are aligned with educational priorities. This supports the argument that accountable management and leadership practices strengthen institutional performance and contribute to the development of supportive learning environments (Nikmah et al., 2025).

The increase in student engagement highlights the indirect impact of financial management on pedagogical processes. Adequate facilities and learning resources create a more interactive and supportive classroom atmosphere, which encourages active participation. This finding is consistent with research showing that supportive learning environments contribute to increased student independence, motivation, and engagement in the learning process (Suarmita et al., 2025). In addition, participatory monitoring involving teachers and administrative staff plays a crucial role in maintaining the effectiveness of financial management. Collaborative practices allow stakeholders to provide input, identify challenges, and ensure that financial decisions are responsive to actual classroom needs. This is in line with studies on school management that emphasize the importance of collaborative leadership in improving educational quality (Yenita & Andriani, 2025).

From a broader perspective, the results of this study indicate that educational financing management has both direct and indirect effects on learning quality. Directly, it improves infrastructure and learning resources. Indirectly, it enhances teaching practices and student engagement. These findings also support previous research in the Journal of Educational Sciences which highlights that systematic planning and resource utilization contribute to improved learning outcomes and educational effectiveness (Putri et al., 2025; Wahyuni et al., 2025; Gunawan et al., 2026; Dewi et al., 2024). However, these findings should be interpreted within the specific context of the studied school. Factors such as leadership quality, institutional culture, and resource availability may influence the results. Therefore, the findings do not aim to generalize all school contexts, but rather to provide an in-depth understanding of how financial management practices contribute to learning quality within this particular setting.

Therefore, the success of educational financing management depends on three key factors: structured planning, transparent allocation, and participatory supervision.

Without these elements, financial resources may not produce optimal educational impact. Conversely, when these components are implemented effectively, schools are able to create sustainable improvements in learning quality.

4. Conclusion

This study concludes that the management of educational financing plays a crucial role in strengthening the quality of learning in primary schools when it is implemented through systematic and well-organized processes. The findings demonstrate that effective financial management is not solely determined by the amount of funds available, but rather by how these resources are carefully planned, transparently allocated, and collaboratively monitored within the school environment. Structured financial planning enables schools to align resource allocation with actual instructional needs, while transparent financial practices support accountability and improve decision-making processes. In addition, participatory supervision involving multiple stakeholders contributes to more responsive and context-based financial management. These combined practices create a supportive learning environment that enhances both teaching effectiveness and student engagement. Furthermore, this research confirms that educational financing management has a meaningful impact on improving learning quality through both direct and indirect pathways: directly by supporting the provision of adequate learning facilities and resources, and indirectly by fostering better instructional practices and a more engaging classroom atmosphere. For future research, it is recommended to expand the scope of study by involving multiple schools and integrating quantitative approaches to strengthen the generalizability of findings and provide deeper insights into the long-term impact of financial management on educational outcomes.

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