QUALITY-BASED PRIVATE MADARASAH ALIYAH EDUCATION FINANCING MANAGEMENT

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Abstract
The purpose of this study is to describe the management of Quality-Based Private Madarasah Aliyah Education Financing in Private Aliyah Madrasahs throughout the City of Bandung. Data was collected with a mixed-method approach, starting with the use of quantitative methods followed by qualitative methods. Quantitative data on the level of use of process skills by learners were collected using questionnaires. The questionnaire was developed by modifying the steps of Madaus et al., Claeys et al., and Wheeler, through the stages of literature review, constructing instruments, establishing content validity by means of expert validation, and field Other qualitative, obtained through observation, field note taking, field note categorization, and in-depth interviews. All data were analyzed by explanatory mixed-method analysis. The results showed that in general it can be concluded that the management of education financing has an impact or affects the quality of education in the Bandung City Private Aliyah Madrasah. This means that the quality of education is determined by good and systematic financing management.

Keywords: Financing; Madrasah; Quality; Trials; Qualitative data

INTRODUCTION

Education is an important aspect in the development of a country, because quality education can improve the quality of human resources (HR), open better job opportunities, and encourage the economic progress of a country. The process of education in schools / madrasahs cannot be separated from financing, because all educational activities cannot be separated from educational supporting tools called educational infrastructure facilities used to improve the quality of education in schools / madrasahs.

One important part of the quality of education is financing. Financing is sometimes also the core of every education problem, especially if it is related to education financing in the private sector which is entirely sourced from public funds even though there is actually assistance from the government but not too significant (Nafisah et al., 2019).

The concept of financing is part of education management, because the continuity of education can be held because of the financing that supports the implementation of education in madrasah. Education and financing cannot be separated, because to manage an education requires financing and employment in improving the quality of education (Nurodin & Minhajul K, 2019).

Education financing is one of the standards that can support the achievement of quality education. In accordance with Government Regulation Number 57 of 2021 concerning...
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National Education Standards (Peraturan pemerintah Nomor 57 Tahun 2021). Without education financing standards, other standards may not be implemented effectively. Thus, there is a possibility that the achievement of quality education will be late, even will not work well (Nurhamzah, 2020).

Based on the author's observations and observations that many private Aliyah Madrasahs throughout the city of Bandung have problems with financing in order to improve the quality of education (Observasi, 2022). As revealed by Mrs. Ida that the quality of education and the quality of Human Resources (HR) in Private Aliyah Madrasah in Bandung city cannot be compared with other secondary education institutions. This can be seen from the graduates of Private Aliyah Madrasah education, who continue to the higher education level tend to be few, while the competence of graduates who have not been honed and are not ready to enter the world of work, the input of students who enter the Private Aliyah Madrasah in Bandung City tends to be low from the results of learning scores and middle to lower economic status, so a better process is needed to produce quality outputs and outcomes, while the existing facilities and infrastructure are limited (wawancara dengan Ida Siti Chodijah, 2022).

The emergence of the Government Program related to the implementation of the free school education policy through the BOS program, does not mean that it does not cause problems with the Government Policy, delays in disbursing funds, every month, causing problems for madrasahs in spending on goods and services, such as electricity subscriptions, internet, non-civil servant teacher salaries that cannot be avoided. This raises new problems related to fund management and ineffective management of BOS funds. On the one hand, madrassas must be free, on the other hand, sometimes the budget for education fees from the Government is late, so many madrassas complain about this condition, especially private madrassas where the majority of teachers are honorary.

To ensure that education takes place on the governance of private Madarash Aliyah financial planning in the city of Bandung, the head of the madrasah as a manager anticipates these problems by providing bailouts or loan funds (Observasi, 2022). The perception in financing at Private Madrasah Aliyah in Bandung City, when there is a delay in payment of honor, in the context of policy will actually bring a solution to the emergence of a problem, from the problem of late decline in financing funds for Private Madrasah Aliyah raises a solution that will later lead to a policy, and the policy is used to overcome problems that arise.

From data obtained from the Ministry of Religious Affairs of Bandung City, researchers can conclude that almost 89% of teachers in madrasah aliyah sawasta are non-civil servants / honorary, while 11% are civil servant teachers. The huge disparity between the ratio of the number of civil servant and non-civil servant teachers is a burden for institutions to provide non-civil servant / honorary teacher salaries (Data EMIS (Education Manajemen Informasi Sistem), 2022).

Meanwhile, in the technical guidelines for school operational assistance, the maximum limit for the use of BOS funds for employee expenditures (salaries for educators and non-civil servants) is 50% of the total BOS funds received by madrasah in one year (Keputusan Direktur Jenderal Pendidikan Islam Nomor 6065 Tahun 2021). This can be seen in the following table:
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Table.1
Data on Madrasah Aliyah Teachers in Bandung City

<table>
<thead>
<tr>
<th>No</th>
<th>Institution Name</th>
<th>Sum Of Teachers</th>
<th>SUM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Non PNS</td>
<td>PNS</td>
</tr>
<tr>
<td>1</td>
<td>Madrasah Aliyath Negeri</td>
<td>28</td>
<td>132</td>
</tr>
<tr>
<td>2</td>
<td>Private Aliyath Madrasah</td>
<td>296</td>
<td>36</td>
</tr>
</tbody>
</table>

Source: data EMIS Madrasah Section of the Ministry of Religion of Bandung City, February 2022

Meanwhile, the data on students of Madrasah Aliyah Private Bandung City can be seen in the following table:

Table.2
Madrasah Aliyah Bandung Student Data in 2022

<table>
<thead>
<tr>
<th>No</th>
<th>Institution Name</th>
<th>Sum Of Institution</th>
<th>Sum Of Student</th>
<th>Indigent Students</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>P</td>
</tr>
<tr>
<td>1</td>
<td>Madrasah Aliyath Negeri</td>
<td>2 Lembaga</td>
<td>970</td>
<td>1.430</td>
</tr>
<tr>
<td>2</td>
<td>Madrasah Aliyath Swasta</td>
<td>24 Lembaga</td>
<td>1.710</td>
<td>2.257</td>
</tr>
</tbody>
</table>

Source: EMIS Data for Madrasah Section of the Ministry of Religion in Bandung, February 2022

Seeing the phenomenon of Private Aliyah Madrasahs in the city of Bandung, the proportion of underprivileged students as much as 44% resulted in the hampering of income from parents in the form of education contribution funds (DSP), the majority of which are from a lower-middle class economic background, which also has an impact on the stalled allocation of costs for programs and activities, so that the head of the madrasah as a manager is required to create innovation and cooperation with other parties to improving the quality of madrasahs, the most important thing is how the head of the madrasah can attract the people of the city of Bandung to send them to private Aliyah Madrasahs, especially the upper middle class in order to raise the quality of private Aliyah Madrasah education in the city of Bandung.

Based on the above problems, this is very important to be researched and analyzed regarding education financing management. Therefore, this study aims to know and analyze how financial planning, management and evaluation in Private Aliyah Madrasah throughout the City of Bandung and its relationship with improving the quality of education.

RESEARCH METHOD

This type of research uses a combination research method (mixed methods research), which is research based on a combination (Sugiyono, 2017). Mixed method, also called the mixed research method, is a planned, systematic, structured, and measurable effort to utilize together two research methods, namely quantitative and qualitative, so as to emphasize the
advantages and minimize the disadvantages of each method.

Mixed Methods Research is also referred to as a methodology by collecting data and analyzing data with a combination of quantitative research and qualitative research through several research phases. According to Creswell, combination research is a research approach that combines quantitative forms and qualitative forms. This approach involves the function of the two research approaches collectively so that the strength of this research as a whole is greater than qualitative and quantitative research and more complete than just collecting and analyzing two types of data. This approach also involves quantitative and qualitative approaches, philosophical assumptions, and mixing the two approaches in one study and one time (Nusa Putra & Hendarman, 2013).

This study will examine three core variables, namely the independent variable consisting of the management of Madarasah Aliyah Private education financing and the quality of education as a dependent variable.

Based on the exposure of the problem, hypotheses can be formulated as follows:
Ha : There is a relationship between the management of education financing and the quality of education in Madrasah Aliyah Private Bandung City.
HO : There is no relationship between the management of education financing and the quality of education in Madrasah Aliyah Private Bandung City.

RESULT AND DISCUSSION

Based on the results of research data processing through questionnaires distributed to respondents in Private Aliyah Madrasahs about education financing management and its impact on the quality of education in Private Aliyah Madrasahs in Bandung City, it can generally be concluded that education financing management has an impact or influence on the quality of education in Private Aliyah Madrasahs throughout the City of Bandung. This means that the quality of education is determined by good and systematic financing management. In detail can be formulated several conclusions as follows:

1. Financial Planning in Private Aliyah Madrasah throughout Bandung City and Its Relationship with Improving the Quality of Education

   Education management is one of the concerns in the world of management. Education management is the process of empowering all components of education to achieve educational goals. The process of achieving educational goals is carried out through planning, organizing, mobilizing and supervising. One of the scope of discussion in education management is education financing management and education quality management.

   Management is an activity that includes planning, organizing, and controlling. While the understanding of management according to Henry L. Sisk in the book Principles of Management states the definition of management as follows: "Management is the coordination of all resources through the processes of planning, organizing, directing, and controlling in order to attain stated objectives (Rumi et al., 2022). Management is in the form of coordinating all resources through the process of planning, organizing, mobilizing, and controlling to achieve goals objectively.

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Based on the results of calculations about madrasah planning, the results are influenced by a calculation of 4.413 which means greater than \( t_{table} = 1.653 \), then the calculation of the significance value = 0.000 which means smaller than \( \alpha = 0.05 \). so that planning \((X1)\) has a significant influence on the quality of madrasah \((Y)\). Madrasah Aliyah has implemented the program well by compiling and implementing a financing planning program well through e-RKAM.

There are several approaches in preparing education financing budget planning, namely: 1) Traditional approach (line-item/object of expenditure budget). This approach presents the budget in perspective of the nature of an expenditure or expenditure. This traditional approach has no benchmarks. 2) Performance approach, i.e. having a process for classifying budgets based on activities and organizational units without leaving out the details of spending. Budgets that have been grouped into activities will make it easier for interested parties to measure performance with indicators that have been made in advance; 3) Zero Based Budgeting (ZBB) approach. The approach requires that any activity or program that has been carried out in the previous year cannot automatically be continued. Each activity should be evaluated annually to determine if it will be held this year by looking at the contribution made to the organization’s goals; 4) Planning Programming and Budgeting System (PPBS) approach. This approach views that budgeting is not a separate and stand-alone process, but an inseparable part of the process of planning and formulating activity programs.

The cost of education is the monetary value of educational resources needed to manage and administer education, therefore to calculate the cost of education must first identify the needs of educational resources including qualifications or specifications and amounts, to manage and organize education (Mesiono & Roslaeni, 2021).

Pembiayaan pendidikan sebagaimana disebutkan dalam Peraturan Menteri Agama No 90 Tahun 2013 tentang penyelenggaraan pendidikan madrasah menyatakan bahwa pembiayaan madrasah bersumber dari pemerintah, pemerintah daerah, penyelenggara madrasah, masyarakat dan sumber dari manapun yang sah dan tidak melanggar aturan hukum yang berlaku. Pembiayaan tersebut dipergunakan sebagai biaya investasi, biaya operasi dan personal yang mengarah pada lembaga pendidikan yang berkualitas (Panuntun, 2018). Financing capacity is one of the key factors for the success of school practices.

Financing model planning must be prepared according to the needs of educational institutions, so that during the implementation of education the financing management can easily determine the needs and objectives of education and can carry out an effective learning process (Mushthofa, A., Munastiwi, E. Dinana, 2022). Education financing management planning is usually determined after various education support funds have been included in education. In determining/planning free financing for Education Development Contributions/SPP after there is a policy of the Central Government to provide BOS (School Operational Expenses).

Education financing in the context of the education system in Indonesia is a strategic component that will determine the achievement or failure of the educational goals that have been set (Musthafa, 2017). In other words, the quality or absence of education practices in
Indonesia is strongly influenced by the education financing component. Financing Management is a process in optimizing existing sources of funds, allocating available funds and distributing them as facilities or means of supporting the learning process so as to create an effective and efficient learning process (Nurhayati et al., 2022).

Therefore, the focus of education financing management is on how existing funding sources can be managed professionally so as to meet the needs of education delivery. In this definition there are three keywords in education financing management, namely optimization of funding sources, allocation and distribution. These three keywords ultimately become a function of education financing itself. 1) Optimization of sources of funds The function of financing management is how educational institutions are able to optimize the sources of education financing obtained. 2) Allocation Allocation in education financing management is a financial decision process. This is where the education financing allocation policy is determined. (Policies in determining this allocation must prioritize priority programs in an educational process. 3) Distribution Distribution is the process of distributing funds in accordance with a predetermined allocation. In the education financing management function, it is said that funds (fees) play an important role in education in three areas; first, the economics of education in relation to the expenditure of society as a whole; Second, school finances are concerned with school policies to translate money toward services to learners and third, school business administration taxes that should be organized are directly related to policy objectives.

2. The Relationship between Financial Management and Improving the Quality of Madrasah Aliyah Education in Bandung City

Implementation is an action from a plan that has been prepared carefully and in detail, implementation is carried out after the planning is considered ready. In simple terms, the implementation of bias is interpreted as application. Implementation according to Terry is also referred to as an action movement covering activities carried out by leaders to initiate and continue activities set by planning and organizing elements so that goals are achieved. Related to education financing, there are 4 (four) models of education financing, namely: 1) full subsidies from basic to higher education; 2) free education higher education is provided to learners up to a certain age; 3) free education is provided until high school, and higher education continues to pay tuition fees even though it still receives subsidies; and 4) all levels of education are compulsory to support themselves. Extracting sources of funds can be obtained from collaborative efforts with industry or utilizing CSR (corporate social responsibility) assistance, forming alumni communities, or sumer from parents/guardians of students. (Mesiono & Roslaeni, 2021).

Each madrasah has similarities and differences in implementing the quality of madrasah in accordance with the target of each madrasah to be achieved. The availability of costs and the ability of the head of madrasah in the procurement of educational facilities and infrastructure can affect teacher performance and the success of educators and students in the learning and teaching process (Mesiono*, Suswanto, Rahmat Rifa'i Lubis, 2021). The foresight and thoroughness of the head of the madrasah in analyzing the needs with limited potential of his school will still maintain the quality of education requires appropriate
The implementation of the implementation has a significant effect on the quality of Private Aliyah Madrasahs. This can be seen from the calculation of tcount of 3.180 which means greater than ttable = 1.653, then the calculation of the significance value = 0.000 which means smaller than α = 0.05. This shows that the Bandung City Private Aliyah Madrasah has carried out financing in accordance with the predetermined stages. The implementation of education financing in the Bandung City Private Aliyah Madrasah has been running in accordance with procedures and in accordance with applicable standards, namely referring to e-RKAM.

In the implementation of education financing, strategies need to be developed so that improving the quality of graduates in Madrasah does not get significant obstacles. This is done by prioritizing the most effective programs and also considering the available sources of funds to optimize the use of these funds (Pohan, 2023).

The financial function in most organizations or educational institutions serves as a support unit. The function of money Or means an intermediary as a supporter The main activity is the smooth implementation of the implementation of education and the educational process. This function is not superfluous for everyone, general organizational and educational activities related to finance (Mushthofa, A., Munastiwi, E. Dinana, 2022). Financial management becomes very important. The operational costs of the education unit are as follows: Part of the funding for the required training funds the operation of the education unit according to standards With national education on a regular basis consistently. Knowing the very important role of funds in the learning process is very important for schools to manage their funding well in education. The management of educational institutions is carried out using a managerial framework exemplified by a series of activities that include planning, organizing personnel, directing, coordinating and controlling operational and staff activities

3. The relationship between evaluation and financial accountability with improving the quality of education for private Aliyah Madrasah in Bandung City.

Evaluation and accountability of the quality of madrasah, obtained the calculation result of tcalculate of -1.508 which means smaller than ttable = 1.653, then the calculation of significance value = 0.133 which means greater than α = 0.05. This shows that evaluation and accountability do not have a significant effect on the quality of madrasahs. Evaluation and reporting of accountability is very important, to measure the level of success and convey accountability of the results of activities that have been carried out as a form of transparent and accountable education implementation.

From the monitoring and evaluation process carried out internally and externally, madrasah has a good impact. This is evident from the accreditation value obtained at each madrasah (Muchtar & Sukardi, 2023). This is evident from the accreditation value obtained at each madrasah. That from several private Aliyah Madrasahs in the city of Bandung, they have received good accreditation status.

The implementation of madrasah academic programs is monitored through academic supervision by the head of the madrasah so that it does not go out of the planned agenda and...
according to the quality standards imposed by the madrasah (Maulana et al., 2020). Program evaluation activities are carried out every 2 weeks by classifying problems that arise and dichotomizing problems and solving these problems with community members who are responsible for the process. The reward system as a form of appreciation for outstanding students and educators is carried out to spur competitive power in the madrasah academic environment. The punishment system is also implemented in order to provide a deterrent effect and discipline the performance of educators and the achievements of students.

The supervision strategy of the education quality improvement program is carried out by the Head of Madrasah on personnel at the beginning and end of the semester, this is done to determine the level of supervision carried out periodically covering all scopes in the madrasah and carried out thoroughly (Maulana et al., 2020). With this assessment, schools will be able to provide for students' needs, determine educational programs that suit their students and produce graduates who have good knowledge and skills.

Evaluation of existing financing is carried out to determine whether the financing performance is adequate to support the service delivery strategy including evaluation of financing performance. Performance financing is reviewed regularly with comparative best practices to identify underperforming financing that is too costly to own or operate (Nafisah et al., 2019).

Therefore, the evaluation is carried out by the madrasah involving the madrasah community, the madrasah treasurer as the technical implementer and also the head of the madrasah as the holder of the cost management policy decision. Monitoring and evaluation (Monev) of the utilization of education financing budgets should receive attention and the main priority to avoid suspicion. Monev is set forth in the form of minutes, reporting and memorandum of mutual agreement as well as a letter of absolute responsibility signed by the head of the madrasa. Thus, supervision and implementation of RAPBS are in line so that education can run effectively and efficiently.

CONCLUSION

Based on the results of the discussion in this study, it can be concluded that: Madrasah planning, influenced by tcount of 4.413 which means greater than ttable = 1.653, then calculation of significance value = 0.000 which means smaller than α = 0.05. so that planning (X1) has a significant influence on the quality of madrasah (Y). Madrasah Aliyah has implemented the program well by compiling and implementing a financing planning program well through e-RKAM. The implementation of the implementation has a significant effect on the quality of Private Aliyah Madrasahs. This can be seen from the calculation of tcount of 3.180 which means greater than ttable = 1.653, then the calculation of the significance value = 0.000 which means smaller than α = 0.05. This shows that the Bandung City Private Aliyah Madrasah has carried out financing in accordance with the predetermined stages. The implementation of education financing in the Bandung City Private Aliyah Madrasah has been running in accordance with procedures and in accordance with applicable standards, namely referring to e-RKAM. Evaluation and accountability of the quality of madrasah, obtained the calculation result of tcalculate of -1.508 which means smaller than ttable = 1.653, then the
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