

Implementation of BOS Fund Management at SDN Cisaat Sukabumi: Challenges and Strategies in Improving Education Quality

Ahmad Firdaus¹, Muhammad Nasir²

^{1,2}STAI Al-Masthuriyah, Sukabumi, Indonesia

correspondence e-mail: ahmadfirdaus@staialmasthuriyah.ac.id

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Abstrak: Implementasi pengelolaan dana Bantuan Operasional Sekolah (BOS) di SDN Cisaat Sukabumi sebagai upaya untuk meningkatkan mutu pendidikan. Penelitian ini menggunakan metode deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa implementasi pengelolaan dana BOS di SDN Cisaat Sukabumi belum sepenuhnya berhasil mencapai tujuan untuk meningkatkan mutu pendidikan. Hal ini disebabkan oleh beberapa hambatan seperti keterlambatan dana, keterbatasan pengeluaran, sistem pembayaran TNT, dan kesulitan dalam merealisasikan pembayaran barang. Namun, upaya untuk mengatasi hambatan tersebut dilakukan dengan melakukan pencairan dana secara berkala, mengoptimalkan pengeluaran sesuai prioritas, memperhatikan penggunaan sistem pembayaran yang mudah dan praktis, serta membuat perencanaan yang fleksibel dalam menghadapi perubahan harga barang. Oleh karena itu, disarankan agar pihak sekolah dan pengelola dana BOS harus saling berkoordinasi dan berkomunikasi secara baik dalam mengelola dana BOS agar tujuan meningkatkan mutu pendidikan dapat tercapai dengan lebih baik di masa yang akan datang.

Kata Kunci: Implementasi, Pembiayaan Pendidikan, Pengelolaan Dana BOS, Mutu Pendidikan.

Abstract: The implementation of the School Operational Assistance (BOS) fund management in SDN Cisaat Sukabumi is an effort to improve the quality of education. This study uses a qualitative descriptive method with data collection techniques through interviews, observations, and documentation. The results of the study show that the implementation of BOS fund management in SDN Cisaat Sukabumi has not fully achieved the goal of improving the quality of education. This is due to several obstacles such as delays in funds, limited spending, TNT payment systems, and difficulties in realizing payment of goods. However, efforts to overcome these obstacles are carried out by regularly disbursing funds, optimizing expenditures according to priorities, paying attention to the use of easy and practical payment systems, and making flexible planning in the face of changes in the price of goods. Therefore, it is recommended that schools and BOS fund managers coordinate and communicate well in managing the BOS fund so that the goal of improving the quality of education can be better achieved in the future.

Keywords: Implementation, Education Financing, BOS Fund Management, Education Quality.

A. Introduction

Entering the era of globalisation, the consequence is tighter competition in the job market demanding quality graduates and good educational institution services (Suherman, Supiana, Mulyasana, & Nursobah, 2023). Deregulation that occurs due to globalization in education allows foreign educational institutions to open schools in Indonesia, so competition is increasing (Resti & Firdaus, 2022). To face these increasingly complex challenges, educational institutions must make efforts to improve the competitiveness of graduates and other academic services by improving the managerial quality of education (Ridlo & Yuliana, 2018).

To improve the quality of learning in the classroom, financing management is needed that can support the learning process and become a standard of success in the service of teaching and learning activities in the classroom. According to Sallis (2014), staff must understand how they and their students will benefit from customer-focused change. Total quality is not just about being 'nice' to customers and smiling. It involves listening and engaging in dialogue about people's fears and aspirations.

The importance of the education budget for schools is undeniable, particularly for building and maintenance activities, procurement of equipment and supplies, and operational financing. An inadequate education budget can disrupt the smooth running of school activities. Therefore, the more adequate the education budget available, the greater the opportunity to improve the quality of education (Mulya, 2019).

In relation to the education budget, the Indonesian government has channelled various assistance for the continuity of education in Indonesia,

namely through the School Operational Assistance (BOS) fund. In the 2019 fiscal year, the government has allocated the State Budget (APBN), amounting to 20% of the APBN or Rp492.5 trillion, up 13.2% from the 2018 budget. This shows that education financing is one of the main priorities so that the quality of education in Indonesia can improve.

Quality is a very important characteristic in the products or services provided by an institution or organization, including educational institutions such as schools. Good quality can increase customer trust and satisfaction, which in turn can increase the reputation and competitiveness of educational institutions. To achieve quality performance of school institutions, continuous efforts are needed to improve the quality of education provided. This can be done through various means, such as improving the quality of teachers and staff, developing a relevant and effective curriculum, improving school facilities and infrastructure, and increasing the participation and involvement of parents and communities in education.

In maintaining the quality of a school institution's performance, it is also important to conduct regular performance evaluation and measurement. In this way, educational institutions can see the strengths and weaknesses in their performance and make necessary improvements. In this regard, it is also important to pay attention to feedback from customers, be they students, parents or the community, so that educational institutions can know their needs and expectations and can provide better and more effective educational services.

Financing education should be done efficiently because the more efficient the education system is, the less funds are required to achieve

educational goals. Therefore, if school finance is managed well, the efficiency of education provision can be improved. This means that with the available budget, educational objectives can be achieved productively, effectively, efficiently and relevant to the development needs of society in the field of education. To achieve this, a process of planning, organising, directing, coordinating, supervising and reporting activities in the financial sector is needed so that school goals can be achieved effectively and efficiently.

The main problem in educational administration is the economics of education (Mukhlisin, Mujahidin, & Indupurnahayu, 2019). On a small scale, this study focuses on the issue of education financing, including revenue, allocation, accountability and efficiency. The question is how much costs should be calculated and incurred, how to find them, what priorities should come first, and how to optimise existing resources. Mangkunegara (2009) revealed that education funding involves how to find sources of funds and how to use them. In addition, to support teacher professionalism, competency standards must be mastered by professional teachers (Immah, Sukidin, & Kartini, 2020; Seni, 2021).

Teachers who have adequate competencies can provide quality teaching and help improve student learning achievement. Therefore, training and developing teachers' competencies are also important aspects in improving the quality of education. In addition, the fulfilment of learners' needs and expectations must also be considered in education management. The quality of services and a conducive learning environment are also supporting factors in increasing students' motivation and interest in learning. In order to face global competition, educational institutions

must also be able to develop programmes that are relevant to the demands of an increasingly complex and dynamic labour market. Thus, strategic planning and good education management are crucial for the continuity and success of educational institutions in this era of globalisation.

Education is important for the development of a country. However, the quality of education in Indonesia still needs to be improved. One of the factors that affect the quality of education is adequate financing (Arifin, 2018). In this regard, the Indonesian government has issued a policy to provide school operational assistance (BOS) to schools throughout Indonesia with the aim of improving the quality of education. However, in its implementation, there are several problems, such as the existence of BOS funds that are less than optimal in their utilisation, the absence of an appropriate monitoring system, and the absence of transparency in the use of BOS funds. This has caused not all schools to benefit from the BOS programme, so that it does not have a significant impact on improving the quality of education in Indonesia.

Therefore, it is necessary to study and evaluate the implementation of education financing through the management of BOS funds in improving the quality of education in Indonesia. This study can provide input for the government in improving the management system of BOS funds and providing maximum benefits for schools in Indonesia. The formulation of the problems in this article is how the implementation of education financing, obstacles to education financing and strategies to overcome obstacles to education. The purpose of this study is to understand the implementation of education financing, barriers to education financing and strategies to overcome barriers to education.

B. Literature Review

1. Financing Management

Management comes from the word 'to manage' which means to organise, manage or manage. From this meaning substantively, the meaning of management contains elements of management activities. According to terminology, the term management until now there is no agreed standard term. The term management is given many different meanings by experts according to the emphasis of the focus being analysed (Moekiyat, 1980: 320). Meanwhile, according to Terry and Leslie (1992: 1) in the book *Principles of Management* states that management is a process or framework, which involves guiding or directing a group of people towards organisational goals or real intentions. Management is an activity, its implementation is called a manager or manager.

According to Mulyono (2010) financing refers to how to find and use funds or sources of funds by following a standard cost plan, increasing working capital, and planning future financial needs. The financing function also involves providing the funds necessary to run a business. Most businesses, be it large or small, require capital to purchase fixed assets such as land, buildings, machinery, warehouses, working capital, and other fixed assets. For businesses large or small, capital usually consists of equity and borrowed capital.

Financial management and financing play an important role in supporting the effectiveness and efficiency of education management. The success of educational objectives in schools is greatly influenced by the available finance and financing, which consists of investments from the government budget and public funds. To achieve these goals, these investments must be managed effectively and efficiently, and directed directly at achieving the goals.

Therefore, financial management involves managing the receipt, allocation and accountability of finances to support the implementation of teaching programmes (Mulyasa, 2007).

According to Azhari & Kurniady (2016), education finance management is closely related to learning facilities and school quality. Quality facilities and a good curriculum are important aspects in providing quality education. Quality learning will produce graduates who have competencies that are in line with what is needed. Qualified graduates will have a better chance of continuing to a higher level of education or working in business and industry.

Financial management in education is very important to achieve good school quality. For this reason, the management of education costs must be carried out optimally and pay attention to the stages in education financing management. The main objective of education finance management is to achieve the expected school quality, taking into account the vision and mission of the school. The stages in education financing management include planning, implementation, and supervision of financing.

2. School Operational Assistance (BOS)

School Operational Assistance (BOS) is a government programme that basically provides funding for non-personnel operational costs for basic education units as implementers of the compulsory education programme. In general, it aims to ease the burden on the community for education financing in the context of nine years of quality compulsory education.

In the Ministerial and State Empowerment Regulation No. 6 of 2021 on the technique of managing BOS funds, it states:

'BOS funds are funds that are used to fulfil non-personal funding at the secondary and primary levels. In order to implement compulsory teaching and learning programmes, BOS funds can also be used to fund other activities. The most important thing is to remain in accordance with the applicable law. These BOS funds are provided to assist all operational expenditure needs for students at the secondary and primary education levels.'

According to Irianto (2011), BOS funds have the potential to overcome problems in achieving education equity and fulfilling the nine-year education obligation. The Ministry of Education and Culture has implemented school-based management as a strategy to be emulated by all schools in Indonesia to achieve these goals. Bapennas also sees this concept as an alternative to decentralisation in schools. Greater school autonomy is provided to encourage the active participation of citizens in supporting education and developing the education sector in their respective regions.

The School/Madrasah Budget and Activity Plan (RAKS/M) in the Ministry of Education and Culture (2012) is:

'Its preparation after the education unit has made arrangements to establish programmes, accountable schedules and activities after formulating them. The following stages are used when compiling RAKS: 1) Working on plans for all school needs including funds in the education unit. 2) Aligning the plans to the funds on the sources of incoming funds from anywhere for the education unit.

When the budget plan for school activities has been completed, the next step is to approve and socialise the budget. The RAKS composition must first be approved during a meeting of the board, which must also be supervised

by the education unit committee. The socialisation process is carried out for related parties, such as student guardians, by informing them through announcements or distributing invitations to hold meetings. In schools or by posting the results of the meeting on the school announcement board.

The Ministry of Education and Culture has provided school operational assistance to primary, junior secondary and senior secondary schools across Indonesia to improve universal secondary education plans (MoEC, 2013). The School Operational Assistance Programme is one of the most influential programmes in the field of education and is closely related to the interests of the wider community in meeting the needs of life. The purpose of this programme is to help ease the burden on the community in financing education for 9 years of compulsory education. This programme is very important in maintaining student enrolment in schools and must be followed by an active role from schools in improving the quality of basic education. The management of School Operational Assistance funds must be conducted in an accountable and transparent manner, and based on a joint agreement between the School Operational Assistance management team consisting of the school principal, treasurer, school committee, and teachers. In addition, the use of BOS funds must also be recorded as a source of revenue in the School Budget Plan (RAPBS), along with funds obtained from the local government or other legal sources.

Through BOS funds, the government provides financial support to schools to improve facilities and the quality of education. This is very important to promote education equity and complete the nine-year compulsory education programme. According to Irianto (2011), the strategy implemented is school-based management that can

be followed by all schools in Indonesia. This approach allows schools to have autonomy in running education programmes and provides support for the advancement of the education sector in each region. In implementing base management, the active role of citizens and school committees is crucial to the success of the education programme. That way, a conducive learning environment and a better quality of education can be created. Through BOS funds, schools can also obtain financial assistance to improve the quality of teachers and procure better teaching materials. With the existence of BOS funds, it is hoped that every school in Indonesia can provide quality education and be able to produce graduates who are ready to compete in the world of work.

C. Methods

The research method used was descriptive qualitative. This method is used to explore and understand the meaning ascribed to social or humanitarian problems by a number of individuals or a group of people, as well as to describe or describe the situation in the field by photographing and presenting the data as it is. This method is also used to interpret existing correlations and prevailing factors from the point of view or ongoing processes in the implementation of the Financing Standards in improving the quality of education (Hadi & Haryono, 2005; Sugiyono, 2016).

In qualitative analysis, there are three important elements that must be well understood, namely: 1) Data reduction. Data reduction aims to provide a clearer picture and make it easier for researchers to collect further data and search for it if needed; 2) Data presentation. Data presentation. This is a form of information organisation in the form of a complete narrative that allows conclusions to be drawn. Data presentation contains descriptions of

various things that happened or were found in the field so that it allows researchers to carry out analyses or other actions based on this understanding; 3) Conclusion drawing and verification. Conclusions are the final result of qualitative research that seeks to provide a complete meaning of the data collected. Conclusions need to be verified to ensure that they are strong enough and can be accounted for (Miles, Huberman, & Saldana, 2014).

D. Results and Discussion

1. Implementation of Education Financing

There are several indicators that can be used to assess the effectiveness of the implementation of education financing through the BOS Fund at SDN Cisaat Sukabumi, including:

- a. Every year, the school prepares the RAPBS and the RAPBS is then approved as the APBS.
- b. The preparation of the RAPBS is always based on the school's work guidelines so that the RAPBS can be ratified.
- c. In the preparation of RAPBS / APBS also includes the completeness of the supervisory tool, the supervisory tool is the formation of a budget supervisory body.
- d. APBS that has been prepared and will be used to evaluate the implementation of the school programme each year.
- e. In the preparation of RAPBS, various strategies are always used, usually using analysis.
- f. Internal Environment Analysis and External Environment Analysis.
- g. Increased student participation: This can be seen from the number of students who actively participate in the learning process at school. If the number of students increases, then it can

- be said that the implementation of the BOS Fund is effective.
- h. Increased availability of education facilities: BOS funds can be used to repair or renew educational facilities in schools, such as school buildings, tables and chairs, and other facilities. If the availability of educational facilities is getting better, then the implementation of BOS Funds can be said to be effective.
 - i. Improvement in the quality of education: The effective implementation of BOS funds can also be seen from the improvement in the quality of education provided by schools, such as the improvement in the quality of teachers, curriculum, learning methods, and student learning outcomes.
 - j. Transparent use of funds: An effective implementation of BOS funds must also be carried out with the use of funds that are transparent and accountable, as well as in accordance with school needs. If the use of funds can be accounted for properly, then the implementation of BOS funds can be said to be effective.
 - k. Taking into account the indicators above, it can be concluded that the implementation of education financing through the BOS Fund at SDN Cisaat Sukabumi is effective. However, regular evaluations need to be conducted to continuously improve and enhance the effectiveness of the implementation.

Abdul Malik's research in 2017 on the management of School Operational Assistance (BOS) funds at SMA Islam Dempo Timur Pasean Pamekasan showed that the implementation of BOS

funds was carried out well. The preparation of the School Budget Activity Plan (RKAS) and Expenditure Budget Plan (RAB) was carried out as part of the planning of BOS funds. The implementation of BOS funds was carried out with the distribution of funds every quarter, the collection of funds by the treasurer and principal, the use of funds for non-personal school operational activities, and the expenditure carried out by the goods/services expenditure team. Bookkeeping was conducted by the treasurer based on valid evidence. Supervision was conducted internally and externally, and the reporting of funds was conducted every semester. These results show that the management of BOS funds at SMA Islam Dempo Timur is running well and can be used as a reference for the management of BOS funds in other schools.

BOS is a government programme to help provide funding for schools' non-personal operational costs. In its implementation, the distribution and management of BOS funds must be guided by the Technical Guidelines for the Use of BOS Funds issued by the Ministry of Education and Culture and the Ministry of Religious Affairs as the technical ministry responsible for the implementation and management of the BOS programme (Asrol, Yahya, & Hadiyanto, 2022).

According to the 'Technical Guidelines for the Use of BOS Funds in 2012' School Operational Assistance (BOS) is a government programme that basically provides funding for non-personal operating costs for basic education units to implement the compulsory education programme. One of the factors that influence the success of the BOS programme is the management of the funds and all the resources in the BOS programme. The importance of managing BOS funds is that good management will help to

achieve the objectives of the BOS programme effectively and efficiently.

Good management of BOS funds is a success of schools in managing BOS funds, through a systematic collaborative process starting from planning, implementation, to evaluation. 'BOS is a government programme that basically provides funding for non-personnel costs for basic education units as implementers of the compulsory education programme' (Permendikbud, 2015). Therefore, it can be said that the BOS fund is a government programme that is used by SDN Cisaat as a basic education unit of an educational institution to alleviate the costs or funding of non-personnel education for poor students and to alleviate other students and as an implementer of the compulsory education programme and the expansion of access to efforts to improve the quality of education, because almost all student activity costs can benefit from the BOS fund.

The School Operational Assistance (BOS) programme has the objective of reducing the burden of education costs for poor students and helping other students, so that they can receive quality basic education services until they complete the nine-year compulsory education. The BOS programme covers all schools from primary, junior secondary, to senior secondary levels, both public and private, in all provinces of Indonesia. To perform the budget function in planning and control according to (Fattah, 2012), the principles that must be applied include:

- a. There is a clear division of authority and responsibility in the management system and organisation.
- b. The existence of an adequate accounting system in the implementation of the budget.

- c. Conducting research and analysis to evaluate organisational performance, and
- d. Obtaining support from executives at all levels, from the top to the bottom.

To achieve the principles required in budget planning and control, sound organisation and management are essential. One of the important issues in preparing a budget is how to allocate funds efficiently and in accordance with the priority scale. The allocation of School Operational Assistance (BOS) funds is done through several stages, namely: data collection on the number of students from each school by the Central PKPS-BBM Team through the provincial and kabupaten/kota PKPS-BBM Teams, then determining the allocation of BOS funds for each province. Subsequently, the Provincial PKPS-BBM Team and the Kabupaten/Kota Team re-verified the data on the number of students in each school as the basis for determining the allocation for each school.

The kabupaten/kota PKPS-BBM team determined the schools that were willing to receive BOS funds through a decree signed by the head of the kabupaten/kota education office, the head of the kabupaten/kota Religious Affairs Office, and the Board of Education, attached with a list of school names and the amount of assistance funds received. Schools that are willing to receive BOS must sign a Letter of Agreement on the Provision of Assistance (SPPB). After that, the kabupaten/kota PKPS-BBM Team sends the BOS allocation decree with the list of schools attached to the provincial PKPS-BBM Team, copying the Post/Bank and the BOS recipient schools. Thus, the allocation of BOS funds was conducted in a systematic and measured manner to ensure the effectiveness and efficiency of the programme.

2. Obstacles in the Implementation of Education Financing

The implementation of a policy or programme can face various obstacles that hinder the achievement of the desired goals. SDN Cisaat experienced several obstacles in managing the School Operational Assistance (BOS) funds to improve the quality of education, among others:

- a. BOS funds are often late so they have to use reserve funds that are sometimes borrowed from individuals.
- b. The expenditure of BOS funds is limited to the expenditure that has been determined based on the operational and technical guidelines, so there are items that are not covered by the BOS funds.
- c. Different interpretations of the rules: Sometimes, the rules described in the operational and technical guidelines are not always easy to understand and can sometimes be interpreted in different ways. This can cause confusion and difficulties in managing BOS funds.
- d. Bureaucratic problems: The long and convoluted bureaucratic process in applying for and verifying data can also hamper the implementation of the BOS programme.
- e. Incompetence in financial management: Poor financial management and the inability to carry out financial administration tasks can hamper the implementation of the BOS programme.
- f. Lack of community participation: Community participation is very important in supporting the implementation of the BOS programme. However, the lack of community participation can hamper the implementation of the programme, especially in terms of student data collection and data verification.
- g. Lack of qualified human resources: The lack of qualified managers and supervisors could hamper the implementation of the BOS programme, especially in terms of monitoring and evaluating the implementation of the programme.
- h. Inequity in the distribution of fund allocations: Sometimes, the allocation of BOS funds was not evenly and fairly distributed among schools in different regions, so that some schools received less BOS funds than other schools. This can become an obstacle in achieving the overall objectives of the BOS programme.
- i. Payments using the Non-Cash Transfer (TNT) system became troublesome because not all companies or individuals had bank accounts, and not all those who had bank accounts had a Taxpayer Identification Number (NPWP).
- j. Another obstacle is that when they are going to realise payment for an item, it must be in accordance with the budget so that if there is a price difference, it must be increased or decreased. However, the price of goods is always changing, so it

can be difficult to manage the budget properly.

3. Efforts to overcome barriers to education financing

To overcome these obstacles, SDN Cisaat can do several things, including:

- a. Make a more detailed plan for the use of BOS funds and estimate the need for reserve funds if there is a delay in the disbursement of BOS funds. This will help the school to avoid the use of personal funds or loans from individuals.
- b. Evaluating budget items that are not covered by the BOS funds and looking for other financing alternatives, such as assistance from sponsors or donors.
- c. Effective communication: Conduct effective communication with related parties such as the government, banks, and companies to ensure that BOS funds can be received on time and without obstacles.
- d. Effective use of reserve funds: Schools should ensure that the use of reserve funds is done wisely and effectively, so as to avoid debts to individuals.
- e. Improved understanding of the operational and technical guidelines: Schools must ensure that all BOS fund managers have a good understanding of the operational and technical guidelines, so that there are no expenditure items that are not covered by the BOS funds.
- f. Flexible payment system: Schools can consider using a more flexible payment system, such as using a cash payment system or by using fintech services that are easier and faster.
- g. Use of information technology: Schools can utilise information technology to facilitate the management of BOS funds, such as creating an application or information system for the management of BOS funds that can be accessed by all BOS fund managers.
- h. Good monitoring and evaluation: Schools should ensure that the management of BOS funds is always monitored and evaluated regularly, so that problems and solutions can be identified more quickly and accurately.
- i. Establishing cooperation with financial institutions to facilitate payments using the TNT system, as well as providing education to parents and the surrounding community on the importance of having a bank account and NPWP.
- j. Monitoring changes in the price of goods regularly and updating the budget plan regularly to avoid significant budget shortfalls or overages. In addition, price negotiations can be conducted with suppliers to obtain more affordable prices.

By doing these things, it is hoped that SDN Cisaat can manage BOS funds more effectively and efficiently so that it can improve the quality of education.

E. Conclusion

Based on the results of the data analysis and discussion of the management of BOS funds that have been described from the research at

SDN Cisaat Sukabumi, it can be concluded. Implementation is an important stage in the implementation of a programme or policy. This activity involves various aspects, including planning, organising, implementing and evaluating. Good implementation ensures that the programme or policy can be run effectively and achieve the set objectives. In implementing a programme or policy, there are often various barriers that hinder the achievement of the desired goals. Some common barriers are lack of support from related parties, lack of resources, inconsistent policies, and resistance from the community or other stakeholders. To overcome obstacles in programme or policy implementation, some efforts that can be made include improving communication and coordination between related parties, providing sufficient resources, adjusting policies to local conditions, and building support from the community or other stakeholders. In addition, continuous evaluation and improvement also need to be done to ensure that the programme or policy can be implemented effectively and efficiently.

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