

## **Islamic Education Financial Management (Study at Darur Rasyid Islamic Boarding School Aceh Singkil)**

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### **ABSTRACT**

The purpose of writing is to discuss the financial management of Islamic education at the Darur Rasyid Islamic Boarding School, Aceh Singkil, both from financial planning, financial accounting and financial evaluation and accountability. The method used in this study is a qualitative method, with the approach used is Naturalistic, as well as with triangulation techniques, then data collection techniques using documentation, interviews, and observations. The step of analyzing the data is to collect the data, reduce the data, present the data and then conclude. The results of this study are: 1. The leadership of the Islamic boarding school as top manager and treasurer prepares any programs that will be implemented and then is held together with the head of the foundation, the boarding school committee, as well as the teachers, Then determine how much the budget will be spent on program implementation. 2. There is a financial assistant unit appointed to assist the madrasah treasurer in managing education finances at Darur Rasyid Aceh Singkil Islamic Boarding School. So far, with the existence of the financial assistance unit, it can allocate and distribute Islamic boarding schools' funding sources effectively and efficiently and on target. 3. Bookkeeping or recording of education finances carried out at the Darur Rasyid Aceh Singkil Islamic Boarding School only uses the general treasury book (receipts and disbursements book). The auxiliary cash book or subsidiary ledger tends to not function properly because all receipts and expenditure records are integrated into the general cash book. The details of the cost of each component of expenditure tend to be unreported and not specifically detailed. 4. Education financial reports and accountability are prepared and addressed to foundations and all authorized parties, namely, among others, accountability reports are reported every 6 months. And using the Flat Grant financing model based on the distribution system of funds.

**Keywords:** Management, Finance, Islamic Education

## INTRODUCTION

Education is a right for every individual, this is as stated in the 1945 Constitution Article 31 Paragraph 1 which states that every citizen has the right to education. As for Law Number 20 of 2003 concerning the National Education System Article 1 states that (Sisdiknas, 2003):

Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation and state. (Republic of Indonesia Law No. 20 of 2003 Concerning the National Education System, Article 1, Paragraph 19, nd)

Education is the main element of human resource development. There is nothing that humans do that is not related to education. Even consciously or not we always experience the education process every day. From childhood to adulthood, humans always carry out the educational process both formally and informally. Human resources are considered more valuable if their attitudes, behaviors, insights, abilities, expertise and skills are in accordance with the needs of various fields and sectors. (Hasibuan, 1997) With education, humans can become more moral and know things that have never been known before. Education is actually the right of all human beings, no matter whether he is poor or rich, the opportunity to obtain a proper education is the right of all human beings followed by the opportunity and ability and willingness. (Simamora, 2004) However, in reality, the world of education in Indonesia still has a number of critical issues that must be addressed immediately by both the government, Islamic boarding school managers and the community so that the quality of education in Indonesia is able to answer the mandate contained in the law.

In achieving quality education, education has reference standards in order to achieve the expected education. This reference is used as a standard in an educational institution so that quality educational goals can be achieved. Among the referenced standards are: (No.22, 2016)

*Graduate competence standard.* Graduate competency standards serve as assessment guidelines in determining student graduation. The assessment process in determining student graduation in terms of cognitive, affective, psychomotor.

*Content Standards.* Is the scope of a set of achievement goals that have been determined. Includes, basic framework and curriculum structure, learning load, education unit level curriculum, and educational calendar.

*Process Standard.* It is the learning process carried out in the education unit. This means that all activities that will take place in the classroom, commonly referred to as Teaching and Learning activities (KBM). Both in planning the learning process, implementation of learning, assessment of learning, and supervision of

learning. All of this must be arranged as neatly as possible, so that the teaching and learning process that takes place in the classroom can run well.

*Standards for Educators and Education Personnel.* An educator in an educational institution must have good competence. Competency development can be in the form of training organized by the Islamic boarding school or from the local government. It is intended that educators and education personnel are competent in their fields, easy to overcome all the problems faced in work within the scope of educational institutions.

*Facilities and Infrastructure Standards.* Characteristics of a quality educational institution is to have good facilities and infrastructure. Includes study room, administrative room, library room, in good condition. This means that everything is fully functional.

*Education Finance Standards.* Education finance includes three things: a) unit costs of education b) costs of organizing and managing education c) personal costs of students.

*Educational Assessment Standards.* Assessment of learning outcomes by educators, assessment of learning outcomes by education units, and assessment of learning outcomes by the government.

The government has eight standards for creating quality education, one of which is through education financial standards. In achieving educational goals, financing standards have a very important role, which are included in the category of eight government education standards.

Management as a scientific discipline is briefly defined as a process carried out to achieve goals through planning, implementation, monitoring and evaluation (T. Hani Handoko, 2012) cannot be separated from the financial management of Islamic boarding schools. Given the important role of financing and finance in the learning process, it is inevitable that there is good financial governance in the implementation of education. This financial governance is hereinafter referred to as financing/financial management. (Matin, 2014)

Education in its operations can not be separated from the problem of cost. Education costs incurred for the provision of education will not show tangible results in a short time. (Akdon, 2015) Therefore, the money spent by the government, society, and parents (family) to produce education for their children must be seen as an investment. Money spent in the field of education as a form of investment for a certain period, in the future, must be able to generate profits or benefits directly on the quality of Islamic boarding schools, especially with regard to facilities and infrastructure. Many Islamic boarding schools cannot carry out teaching and learning activities optimally, simply because of financial problems, both to pay teachers and to provide learning facilities and infrastructure. In this case, as well as the demand for reform, is education that is cheap and of good quality, but quality education always requires quite a lot of funds. (Mulyasa, 2005)

Financing standards as one of the National Education Standards that affect the achievement of national education goals (Abankina, 2019; Long, 2019; Wang & Moll, 2010). The description of education financial standards can be traced from the Government Regulation of the Republic of Indonesia Number 19 of 2005 concerning National Education Standards (PP RI SNP). "In Chapter IX, article 62 of the PP, it is stated that the Government Regulation Standard Number 48 of 2008 concerning Education Funding has emphasized that education funding is a shared responsibility between the Government, Regional Governments, and the Community. In order for the implementation of education in Islamic boarding schools to run well, there must be sufficient availability of funds. It is feared that the inability of Islamic boarding schools to provide funds will hinder the process of providing education. Government, Local Government,

Funding is one of the educational needs that can support all educational activities, both formal and informal. Funding is an educational component that has an important role in the learning process. (Zaini et al., 2019) The implementation of education that is supported by adequate funding will result in maximum learning taking place. This is in line with the results of research from Tarmizi in his journal entitled "Educational Financial Management Through School Operational Assistance at MIN Cempala kuneng, Pidie Regency", which states that low supervision of the use of education will result in sources of education costs obtained not having a significant impact. optimal. Because of the inappropriate use of costs by not giving priority to factors that can actually spur increased performance. (Tarmizi et al., 2015)

Conversely, without funding, the learning process will not run properly. "Financing and finance is a very decisive component, it is a production component that determines the implementation of activities in the learning process along with other components". (Mulyasa, 2004) The financial and financial components of education, especially in Islamic boarding schools, should be managed effectively. Educational finance in Islamic boarding schools is regulated, planned and used properly and precisely on target needs, so that it can be used optimally in accordance with educational goals. "Education finance in an educational institution that is planned, managed and organized properly and on target will support the implementation of an effective learning process and can meet the needs of madrasas". (Mulyasa, 2004) Management of education finances requires a good management system, thus the education held must be closely related to an education management.

In the implementation of education, finance and financing are very decisive potentials and are an integral part of the study of educational administration and management. The components of education finance and finance at the education unit level are production components that determine the implementation of teaching and learning activities in schools along with other components. (Matin,

2014) In other words, every activity carried out requires a fee, whether you realize it or not.

In line with the regional autonomy policy which handed over the problem of education to the regions and their respective Islamic boarding schools, the financial problems also became the authority that was given directly in its management to schools. The principal has full responsibility for the planning, implementation, and evaluation and accountability of school finances. (Mulyasa, 2009)

Related to education finance, many problems have arisen, namely, the lack of education budgets, irregularities in the distribution of educational funds, the many educational institutions whose lack of funds has become a nation's unresolved problems and inadequate funding allocations, and the difficulty of obtaining standardized Islamic boarding school financial information. . Therefore, improving the financial management of Islamic boarding schools must begin by compiling comprehensive school financial management techniques in accordance with generally accepted accounting and financial standards.

According to Law No. 20 of 2003 article 48, the management of education funds is based on the principles of justice, efficiency, transparency and accountability. The principle of justice means the amount of education costs according to the needs of each Islamic boarding school. While efficiency is a comparison between input and output with results, it can be seen from the use of time, energy and costs incurred as well as results. Public accountability, namely the use of Islamic boarding school money can be accounted for in accordance with the established Islamic boarding school plan. Transparency means that there is openness in the management of education costs, namely the openness of sources of income and the amount, the details of its use, and the accountability must be clear so that it can make it easier for various parties to find out.

The implementation of educational financial management in educational institutions must be based on the principles described above. Starting from the planning stage, the use of education costs, supervision and accountability for the use of educational costs. Thus, it can help reduce educational financial problems that often occur in educational institutions. And educational institutions can improve the quality of education properly.

Based on the results of brief observations at the beginning of October 2022 at the Darur Rasyid Aceh Singkil Islamic Boarding School, there were several problems in the process of managing education finances, including a lack of transparency in the use of education costs and there were still many errors in recording or auditing the use of education finance. So, based on this, researchers are interested in issues regarding financing management. Therefore, this research is intended to look at and analyze various issues related to education financial management, especially at the Darur Rasyid Aceh Singkil Islamic Boarding School.

Islamic boarding schools as one of the educational institutions tasked with carrying out educational functions cannot be separated from development in Indonesia.

This research focuses on the case of financing management at Darur Rasyid Aceh Singkil Islamic Boarding School, which is no different from other Islamic boarding schools, Darur Rasyid Aceh Singkil Islamic Boarding School (MTs level) as an educational institution under the auspices of the Ministry of Religion, also participates in running educational function for citizens. Darur Rasyid Aceh Singkil Islamic Boarding School as an educational institution faces extraordinary challenges along with the times. "The lack of education funds obtained at Islamic boarding schools, so that it is not realized enough to improve the quality of education, and the construction of Islamic boarding schools is often hampered. This condition is due to the fact that the economic conditions of the community/student parents are still weak to finance education, so they are less interested in sending their children to school. On the other hand, given the wider public access and the tendency of the upper middle class to send their children to public and favorite schools.

Based on this background, the main problem in this study is the problem of financing management at Darur Rasyid Aceh Singkil Islamic Boarding School. As a boarding school, of course, there are specific things. For this reason, the researcher took the research title "Islamic Education Financial Management (Study at Darur Rasyid Aceh Singkil Islamic Boarding School)".

## **METHOD**

This research was conducted using qualitative methods with a naturalistic research approach. Guba uses the name Naturalistic Inquiry (naturalistic inquiry), because the characteristic of this research is the way of observing and collecting data in a natural setting, meaning without manipulating the subject under study (as it is, nature). (Sugiyono, 2013) This study aims to get an in-depth picture of the management or management of education finance.

This research was conducted at Darur Rasyid Aceh Singkil Islamic Boarding School which is located at Silatong, Simpang Kanan, Aceh Singkil. Based on the explanation above, it is appropriate to use a qualitative naturalistic approach. This research approach uses qualitative research methods, which are types of research that present data in writing, observe and describe the actual situation in a concrete manner.

The subjects of this study were educators and education staff at Darur Rasyid Islamic Boarding School Aceh Singkil, from the Head of the Foundation, Leaders of Islamic Boarding Schools, administrative staff, general treasurers of Islamic Boarding Schools and the teachers concerned. Data collection techniques used in the study were interview, observation and documentation techniques. The data analysis used in this research is qualitative data analysis, following the concept given by



Miles and Huberman and Spradley. Data analysis starts from an effort to find meaning that begins with data collection, then data reduction and verification.

## **RESULTS AND DISCUSSION**

Based on the description of the data and research findings, the discussion of this research is carried out to provide an explanation and suitability of the results of the research that has been carried out in accordance with the theory used, the discussion of the research results can be described as follows:

### **Educational Financing Planning at Darur Rasyid Aceh Singkil Islamic Boarding School**

The research findings of the Darur Rasyid Aceh Singkil Islamic Boarding School show that education financial planning at the Darur Rasyid Aceh Singkil Islamic Boarding School has three sources of education finance. Educational financial sources from the government, then from the Committee Contribution Islamic boarding school (SPP) which is financial assistance from the community or parents and guardians of students, as well as voluntary and sincere contributions from the community that are not binding.

This is in line with Matin's opinion which explains that at the school level there are funds from the central government in the form of financing sources that come from students' parents, namely Education Development Contributions (SPP). SPP is the obligation of parents to finance the implementation of their children's education which is paid based on the conditions set and regulated by the foundation or education provider for Islamic boarding school. Matin also explained that there are sources of education finance from donations from other parties or voluntary contributions from the community which are not binding. Donations of funds from other communities outside the organization and parents of students can be in the form of non-binding donations, both from individuals and from foundations or companies that exist at home and abroad that have great attention and interest in the development of the field of education and culture.

In general Islamic boarding school has revenue budget sources, which consist of the central government, local government, surrounding communities, and parents of students. According to Law No. 20 of 2003 Article 47 concerning Sources of Education Funding, namely: paragraph (1) The source of education funding is determined based on the principles of fairness, adequacy, and sustainability. Paragraph (2) The government, regional government and the community mobilize existing resources in accordance with the prevailing laws and regulations. Paragraph (3) Provisions regarding educational funding sources as referred to in paragraphs (1) and (2) are further regulated by government regulations. (Republic of Indonesia Law No. 20 of 2003 Concerning the National Education System, Article 1, Paragraph 19, nd)

Proper educational financial planning is needed to allocate or distribute financing sources at the Darur Rasyid Aceh Singkil Islamic Boarding School. The stages of educational financial planning carried out for the management of existing funding sources are the leaders of Islamic boarding schools and treasurers Islamic boarding school make proposals for programs to be implemented in a certain period. And bring it into meetings with the foundation, the committee Islamic boarding school, as well as teachers to be discussed and selected programs that will be implemented in the period of the school year.

In general, the educational financial planning stages carried out at the Darur Rasyid Aceh Singkil Islamic Boarding School have gone well. This can be seen from the good cooperation between the foundation and Islamic boarding school. It can be seen from the participation of teachers in joint meetings with the leaders of Islamic boarding schools, heads of educational foundations, committees Islamic boarding school, along with the treasurer Islamic boarding school in determining and selecting educational programs to be carried out in a predetermined period, as well as the funding budget that will be issued to jointly implement the programs that have been determined. This illustrates that in preparing the education financial budget planning in the Darur Rasyid Aceh Singkil Islamic Boarding School it is based on the principle of transparency or openness. Not only the head of the foundation and the leadership of the Islamic boarding school know about it, but the teachers also know about it and participate in its preparation. The involvement of the teachers is very good, because that way the teacher can know how much the budget has been spent for each program that has been determined.

This is in line with Nanang Fattah's opinion which states that the procedure for preparing the budget is as follows:

1. Identify the activities to be carried out during the budgeting period.
2. Identify sources expressed in terms of money, services and goods.
3. All sources are expressed in terms of money because the budget is basically financial
4. Formulate budgets in a format that has been approved and used by certain agencies.
5. Prepare budget proposals to obtain approval from the competent authorities.
6. Revise the budget proposal.
7. Approval of the revised budget proposal.
8. Budget approval. (Fattah, 2002)

### ***accounting(Bookkeeping) Education finance at Pondok Pesantren Darur Rasyid Aceh Singkil***

In carrying out the education budget, the thing that needs to be done is bookkeeping or recording activities. Bookkeeping includes two things, namely, management concerning the authority to determine policies for receiving or issuing



money, as well as follow-up actions, namely receiving, storing and issuing money. The finance department has the right to approve or not use the funds issued by each section, not all requests for funds are always approved.

Educational financial records are recorded at the Darur Rasyid Islamic Boarding School in Aceh Singkil using a general cash book (receipt and expenditure book). The treasurer should immediately transfer all transactions that have been recorded in the receipt book into a special cash book such as the committee fee cash book (SPP) and savings cash book etc. Subsidiary cash books or subsidiary ledgers tend not to function properly because all records of receipts and expenditures are combined into a general cash book so that at the end of the period the treasurer is a bit of a hassle in recapitulating all sources of income and expenses so that in the accountability report only the final total is reported, namely how much total revenue and total expenditure. The details of the cost of each component of expenditure tend to be unreported and not specifically detailed.

This is in line with Indra Bastian's opinion which states that the accounting cycle for Basic and Secondary Education Legal Entities (BHPDM) can be divided as follows:

1. Creating or receiving proof of recording where usually an entity has its own From Voucher (proof of recording) or other evidence which can be a receipt or other.
2. Take notes in a journal
3. Transferring journal data to general ledger
4. Preparing financial statements.(Fadhli, 2020)

Some problems that sometimes arise are due to untidy and thorough recording. Sometimes there is a discrepancy between students' parents and the treasurer in the payment of committee dues. Parents of students feel that they have paid, but the treasurer's records have not been recorded. So it will be very difficult for the treasurer to track the transaction. For this reason, the treasurer should be able to carry out good bookkeeping in accordance with bookkeeping principles in accounting. Another problem is that because all committee contribution payment transactions are not transferred directly to the general ledger of receipts, the treasurer tends to be late in making a monthly recapitulation of receipts and expenditures.

All financial transactions in education financial management at Islamic boarding school should be recorded and recorded clearly and in detail. So the financial condition Islamic boarding school easily known so as to facilitate supervision or monitoring. However, in general, the recording of educational finances carried out at the Darur Rasyid Aceh Singkil Islamic Boarding School has been going well even though there have been a number of problems.

## **Evaluation and Accountability of Education Financial Financing at Darur Rasyid Aceh Singkil Islamic Boarding School**

Financing evaluation Islamic boarding school is a tool to measure costs after planning is established. This evaluation functions as a step to control financial planning and implementation Islamic boarding school. Evaluation is a key element in planning.

In evaluating the Darur Rasyid Aceh Singkil Islamic Boarding School, it does so through supervision and inspection. For the management and implementation of school committee contribution funds (SPP) direct supervision is carried out by the head of the foundation in the field of education. So that it can be seen clearly and clearly how the financial transactions are carried out at the Darur Rasyid Aceh Singkil Islamic Boarding School. In general, the process of implementing supervision that has been running at Darur Rasyid Aceh Singkil Islamic Boarding School has been going well.

This is in line with Mesiono who stated that evaluation is a key element in planning. (Mesiono, 2022) If a school is to learn from experience and not be static, then evaluation and feedback processes must become essential elements of its culture. The evaluation process should focus on the customer, and explore two issues; first, the degree to which the school is able to meet the individual needs of its customers, both internal and external, and second, to what extent the school is able to achieve its mission and strategic objectives. To ensure that an evaluation process is able to monitor individual and school goals, the evaluation must be carried out at three levels of evaluation, including:

- a) Immediate, i.e. involves daily checks. This type of evaluation usually takes place informally and is carried out by individual teachers or at the team level.
- b) Short term, which requires a more structured and more specific way, which ensures that students are on track and are still red in their potential. The purpose of evaluation at this level is to ensure improvement for everything that needs to be improved. Short-term evaluation can be used as a quality control method that highlights errors and problems.
- c) Long term, namely an evaluation of progress in achieving strategic goals. This evaluation is an evaluation led directly by the institution as a whole. This type is carried out as an initial effort in updating the strategic plan. The most important goal of this evaluation is prevention. (Sallis, 2012)

After supervision and inspection is carried out, the next process is financial accountability Islamic boarding school on receipt of funds and disbursement of funds that have been used for needs Islamic boarding school. Educational financial accountability is a process carried out to find out how far the management of financing is carried out by the school (Mesiono et al., 2012) according to the activity plan and budget Islamic boarding school which in the planning process is

implemented as the Revenue and Expenditure Budget Islamic boarding schools also as not to be separated from the goals set before.

For the management of school committee fees (SPP) funds, they carry out an accountability report at the end of each predetermined period. In general, the implementation of accountability reports that have been carried out in Aceh Singkil Darur Rasyid Islamic Boarding School it's been going well.

Based on the results of the research that has been done, it can be seen from the process of managing education finance in Aceh Singkil Darur Rasyid Islamic Boarding School using the education finance model Flat Grant Model, which uses a system of distribution of funds.

## CONCLUSION

1. The steps taken in preparing the Islamic Boarding School Activity Plan and Budget, the Board of the Islamic Boarding School as the top manager and treasurer compiles what programs will be implemented and proposed or brought to a joint meeting with the head of the foundation, the school committee, and the teachers are also involved in the meeting together to determine or choose what programs will be implemented. From the educational programs that have been jointly selected and determined, how much budget will be spent on the implementation of the educational programs that have been jointly determined beforehand. Then it is poured into the Islamic Boarding School Activity and Budget Plan and approved by the head of the foundation for education and the school committee. and currently in general the planning stages that have been carried out have been going well. With this transparency, it can increase good cooperation between the foundation and schools as well as the teachers who will participate in implementing the programs that have been determined.
2. There is a financial assistant unit appointed to assist the madrasa treasurer in managing education finance at the Darur Rasyid Islamic Boarding School, Aceh Singkil. The boarding school treasurer is in charge of managing funds and the financial assistant unit is tasked with helping manage the school committee fee funds (SPP). So far, with the existence of the financial assistance unit, it can allocate and distribute Islamic boarding school funding sources effectively and efficiently and on target.
3. Bookkeeping or financial recording of education carried out at the Darur Rasyid Aceh Singkil Islamic Boarding School only uses the general cash book (receipt and expenditure book). Subsidiary cash books or subsidiary ledgers tend not to function properly because all records of receipts and expenditures are combined into a general cash book so that at the end of the period the treasurer is a bit of a hassle in recapitulating all sources of income and expenses so that in

the accountability report only the final total is reported, namely how much total revenue and total expenditure. The details of the cost of each component of expenditure tend to be unreported and not specifically detailed.

4. Supervision in the use of education finance sourced from boarding school committee fees is carried out by foundations, committees and teachers every six months (semester). And supervision in the use of education finance sourced from BOS funds is carried out by the central government directly, namely the BPK, the Inspectorate General, and BAWESDA.
5. Educational financial reports and accountability are prepared and addressed to foundations and all authorized parties, namely, among other things, accountability reports are made by outlining all receipts and expenditures for the past 6 months by attaching all bills, receipts and evidence of related transactions that have been carried out. And use the Flat Grant financing model which is based on the fund distribution system.

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