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FINANCE MANAGEMENT INVEST IN IMPROVING THE QUALITY OF LEARNING IN MTSN 1 BUKITTINGGI

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Abstract

The management of educational funding in an educational institution is very much in need of a school in good governance so that the quality of learning in an education institution can be achieved effectively and effectively the objectives of the institution. The aim of this study is to see and evaluate the implementation of financial management that contributes to the improvement of the quality of education in MTsN 1 hill city. The research method used is a qualitative approach using descriptive methodology of the type of research the study of cases occurring in the field. Common methods of gathering data include conducting interviews, doing observations. During the process of data analysis, many techniques such as data reduction, display, and conclusion are used. The findings the author gets in the field are: (1). The leader of the madrasah is responsible for strategizing the allocation of the budget for education in accordance with the authority given to them by the government. (2) The method of financing education focuses on addressing the most critical needs of the madrasah to improve the quality and effectiveness of education. (3). The finance of education is supervised by recognised external and internal entities.

Keywords: Management Of Education Funding, Quality Of Learning, Islamic Educational Institutions

INTRODUCTION

Education is very important in a person's life. Education plays an important role in shaping the trajectory and prospects of a person's life and future, as stated in the Indonesian National Education System Act No. 20 of 2003 Chapter 1 Article 1 (Undang-Undang., 2003): Education is a deliberate and organized effort to create a favourable environment for learning, enabling students to actively cultivate their potential in terms of religious spirituality, self-discipline, personal development, intellectual capacity, righteous ethics, and skills necessary for the improvement of their nation and country. Educational financing involves interrelated interactions between the micro and macro aspects of an educational institution (Siregar et al., 2023). Education is a deliberate endeavour aimed at fostering the full capacity of the individual, both as an individual and as a member of society.

Furthermore, education is a basic need for individuals, and it is the responsibility of parents to provide education to their children. Moreover, it is a universal right that should be accessible to all individuals, regardless of their background, social status, or physical condition. Basically, education is a transformative process aimed at nurturing and developing individuals throughout their lives by passing knowledge through

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various academic disciplines. Besides, education is mainly aimed at developing human intelligence, covering the cognitive, emotional, and psychomotor domains. Therefore, education is consistently built and enhanced to ensure that the educational process produces generations with a higher level of knowledge, faith, and charity (Fadilah & Wiyani, 2020). Finance is an essential element for the maintenance of education. Achievement of educational objectives depends on the availability of adequate resources and financial support. Implementation of educational processes in educational units, such as Madasah, depends on the availability of consistent and adequate funds and assistance. The cost of education covers a wide range of costs associated with the maintenance of education. In the area of school funding, there are at least three interrelated questions. It's an explanation of how money was raised to fund an educational institution, its resources, and how it was allocated. As an educational institution, it has different attributes such as inadequate infrastructure and financial constraints. However, the learning process is very effective. In addition, the agency uses various methods to secure funding, manage its finances through specialized systems and mechanisms, ensure financial accountability, make investments, and allocate appropriations accordingly. He also is a correlation between the sources of funds he obtained (Gamar, 2019).

Finance and finance play an important role in the maintenance and management of education. The financial and school funding component refers to the aspect that oversees the allocation of resources for the implementation of educational activities, along with other components. Simply put, any action carried out by a school carries a cost, regardless of whether it is done consciously or not. Efficient management of the financial and financial aspects is essential to ensure the effective use of current funds to help educational goals (Erlinawati & Badrus, 2018). Therefore, it is very important to manage funding in an educational institution for the management of the school's finances so that the educational institutions can manage their finances effectively and efficiently so that learning in the education institution can increase even more.

The school showed excellent financial management, while the level of enforcement varied across institutional areas. Disputes in school financial management can be influenced by factors such as the physical condition of the school, the geographical location, and the overall image. Schools facing high public expectations of financial management do not lack interest, as they have to engage in the complex and increasingly demanding tasks required by society. Management of education funding in schools requires adherence to several key principles, including fairness, efficiency, openness, and public accountability. Schools have agreements to allocate school funds to support educational operations in both public and private schools. Evidence in the field suggests that school operations require effective financial management to oversee teacher salary administration and educational resources, encourage entrepreneurship, and improve educational methods (Sukma & Nasution, 2022).

This research explores the use of educational funding, an approach to managing education funding. The goal is to optimize the educational goals of MTsN 1 City of Bukittinggi. Inadequate compliance with the SOP guidelines when managing education

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funds can lead to financial failure of education, especially in the lack of government supervision in the financing of education.

RESEARCH METHOD

This study uses a methodology of qualitative research and its type of research, namely a case study of what happens in the field. Qualitative data refers to information expressed in language form and arranged using words (Muhadjir, 2016). To obtain data researchers perform observation techniques and interviews in the field. The sources of this research are the head of the school, the treasury, the school committees and the parties involved in the financial management and other sources such as books, previous research as well as journals related to the title of the research (Sugiyono, 2017). After research obtains data, the next step is that researchers perform limited analysis of data that the researchers find in the field in order to become a scientific work. This research was conducted in the MTsN 1 city of Bukittinggi.

RESULTS AND DISCUSSION

Management of education funding

Effective financial management is crucial to the administration of educational institutions. It is believed that agents can survive and thrive in periods of competition without constraints with effective management. Management is the systematic coordination and guidance of individual efforts to ensure their work is done with maximum efficiency and efficiency.Efficiency refers to the proper and effective completion of tasks and the rapid execution of all actions, which facilitates the achievement of the goals of the organization. It involves doing the job according to its purpose and maximizing revenue while minimizing input (Coulter, 2010). The cost of education refers to the amount of money needed to acquire and coordinate educational resources.

Therefore, in order to determine the costs associated with education, it is important to first identify the educational resources (such as qualifications, specifications, quantities, etc.) necessary for the management and organization of education. Besides, implementing an education cost management system that combines a variety of tactics, such as building collaborative relationships with the local community, is crucial (Mukhibat, 2020). Based on the cost element approach, school fees can be categorized into many cost components, including costs for educational resources, administrative costs, facility maintenance, staff benefits, management, data collection, and educational guidance (Sagala, 2010). In addition, the basic principles of education fund management include:

1. Recurrence

   Provisional is a systematic process of regulating, regulating and distributing monetary resources towards a specific purpose. In government or business settings, budgets are often the process of estimating and planning expected revenue and expenditure over a certain period of time, usually in a fiscal year. The primary purpose of funding is to control the budget over expenditure, ensuring efficient and effective allocation of financial resources in accordance with the organization's priorities. In addition, the budget serves as the basis for evaluating performance and assessing the achievement of objectives. Financial education covers three important activities: budgeting, accounting, and auditing.

a. Budgeting

   Budgeting refers to the action or procedure of budgeting. A budget is a financial plan presented in numerical terms that acts as a roadmap for a certain time frame. Budgeting, also called the fund allocation process, is an important phase in education financial management. This process involves strategic planning and distribution of financial resources for many educational efforts, including curriculum improvements, acquisition of buildings and supplies, professional development for teachers, and provision of student support services (Dewi & Dewi, 2017). The stages involved in budgeting include the identification of sources of revenue, cost estimates, priority allocation, and monitoring and evaluation of the use of funds. These procedures are essential to ensure that money is used efficiently and effectively to support the improvement of the quality of education and the achievement of learning goals.

b. Accounting

   In accounting, there are two main areas of focus: the ability to choose the right financial regulations for receiving and spending money, and addressing the challenges arising from the start of business operations, in particular related to receiving, retaining, and expending funds.

c. Auditing

   Audit refers to any task involving the Treasurer's responsibility for the collection, storage, and transmission of money to an assigned individual. Nanang Fattah stated that the purpose of monitoring education funding is to assess, compare, and evaluate the distribution and use of expenditure. Basically, the monitoring process is an act of observing, evaluating, and building a relationship between observation and performance and real-world outcomes (Fattah, 2004).

The advantages of conducting an audit include: First, for auditors who undergo an audit, their cognitive abilities can be evaluated and recognized. They must strive for specific goals that are time-based, operate within defined parameters, use self-control to avoid financial negligence, and have a clear understanding of the limits of their authority and responsibility. Secondly, in relation to an audited institution, it is important to have explicit guidelines for the use of funds received. Furthermore, implementing an open leadership system that clearly defines the limits of authority and responsibility of officers is crucial. It will help promote an environment of trust and collaboration, eliminating mutual mistrust.

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Based on observations and the results of interviews conducted in MTsN 1 City of Bukittinggi, the implementation of education financing ranging from planning, financial use, and financial reporting is done in a transparent and accountable manner so that there are no misunderstandings. In addition, for higher authorities, it is important to have an annual record that can provide a comprehensive explanation of budget achievement. This note should also highlight any obstacles encountered during the implementation and preparation of the budget for the coming year. In addition, it must evaluate the effectiveness of collection, storage, and flow of expenditure, as well as the accuracy of accountability. In addition, it must calculate funds spent on activities in previous years, which can serve as a basis for planning future activities. In addition, in relation to the financial supervisory body, there is a strong basis for imposing decisive action in cases of fraud, and there are explicit criteria for overseeing state funds (Gusli et al., 2024).

Financial management covers more than just accounting; it is practices that guarantee the financial stability of organizations, like schools. Therefore, it is essential to apply sound financial management principles when building a financial management system. Financial management must adhere to seven principles, namely:

a) Accountability refers to the circumstances responsible for a person's actions and decisions. Accountability is the moral or legal obligation of an individual, group, or organization to provide an explanation of how they have used equipment, funds, or authority provided by a third party.
b) Success refers to the extent to which the organization is able to maintain its operations and financial stability. In order for the organization's finances to remain sound, it is essential that spending at the strategic and operational levels is consistent with the cash received.
c) With consistency The policy and financial system of the organization must remain consistent from time to time.
d) Transparency refers to the quality or condition of being transparent, which means allowing light to pass and objects to be seen clearly. It's a property to be understandable, open, and honest. Comprehensive, accurate, prompt and readily available financial accounts for recipients and stakeholders are important aspects of an organization's operational openness.
e) Integrity refers to the quality of being honest, ethical, and having strong moral principles. All individuals who participate in this effort must have integrity and honesty. Furthermore, the credibility of financial statements and records depends on the accuracy and accurateness of financial records.
f) Accounting standards (also known as Accounting Standards) are a set of rules and guidelines governing the preparation and presentation of financial statements. These standards ensure consistency, comparability

and transparency in financial reporting across organizations and industries. The financial and accounting system of the organization must abide by the basic principles of the accountant.

g) Stewardship refers to the act of managing or overseeing something, such as resources or responsibilities. Through careful strategic planning, careful identification of financial risks, and the creation of appropriate management and financial systems, organizations can manage their money effectively and efficiently.

Quality Learning

Quality of learning refers to the level of effectiveness with which the learning process or educational institution achieves a predetermined goal. Several factors influence learning quality, such as curriculum design, teaching methods, quality of learning materials, student involvement, evaluation and feedback, and teacher or instructor competence. According to Abdul Hadis and Nurhayati, Garvin and Davis define quality as the constantly changing condition of products, processes, jobs, tasks, and environments that satisfy or exceed customer needs (Nurhayati, 2010). In this context, "quality in education" specifically refers to the educational process and educational outcomes produced.

Effective educational processes include various elements such as learning materials (emotional, cognitive, or physical), teaching methods (regulated by teacher expertise), administrative assistance, school facilities, preschool facilities and other resources, all aimed at promoting a conducive learning environment. Quality, in this context, relates to the continuous improvement of the educational process to excellence (Akhyar et al., 2024). Learning is a pedagogical process in which the instructor conveys knowledge and skills to the student, resulting in a transformation of the student's behavior. Learning is an important aspect of an educational effort. Enabling the student to acquire knowledge is a commendable responsibility for an educator.

Learning results can be manifested in various forms, including acquiring abilities, developing habits, forming attitudes, and cultivating acceptance or appreciation (Sanjaya, 2016). Improving the caliber of education requires sustained efforts from all parties involved, such as educators, students, educational institutions, and governments and society as a whole.It involves the creation of appropriate curricula, the implementation of state-of-the-art teaching techniques, the use of educational technology, and the provision of adequate assistance to educators and students. From the given description, it can be concluded that improving the quality of education involves the sequence of actions carried out by students and teachers during the learning process.

The objective is to improve the effectiveness and efficiency of education, as well as to evaluate the quality of educational institutions and education itself.An integral aspect of the educational management paradigm emerging in Indonesia involves improving the caliber of education. Improving the quality of education in Indonesia requires a strong focus on improving the caliber of educators. Teacher qualifications

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are usually achieved with a combination of academic achievement, such as a university degree and a bachelor's degree, as well as professional certificates obtained during the teacher training program. Teacher competences include pedagogical, personal, social, and professional competences. The primary determinant for improving the caliber of education is a strong dedication to transformation. Commitment to change is a key factor in improving the caliber of education.

Initially, the educational institutions, which include schools, colleges, and other training institutes, need to increase their dedication to transformation. This includes the help of the leaders, supervisors, and the entire educational staff. In addition, educators must have a strong commitment to sustainable growth, by regularly improving their teaching techniques and improving educational standards. They must also have the desire to embrace change and the ability to adapt to new approaches. In addition, students must have a strong dedication to the learning process by actively engaging in it, motivated to learning goals, and accepting new experiences. In addition, family and community involvement is essential to improving the quality of education. This can be achieved by providing assistance to educational institutions and actively engaging in activities that promote learning beyond school boundaries.

Furthermore, sustainable learning requires a strong commitment to professional growth, where educators and educational staff must consistently improve their skills and expertise through various training and professional development initiatives. In the end, educational institutions must nurture a climate of innovation and research, showing dedication to finding and implementing the most effective learning approach based on empirical data. If all the instructors and staff of the school/madrasah are dedicated to changing and finding new ideas to improve the productivity, efficiency, and quality of educational services, the head of school / madrasah can easily inspire and motivate them. Educators use innovative pedagogical frameworks and methodologies to instruct and facilitate the intellectual development of students.Effective allocation of funds is crucial to improving educational experience.

In this special framework, funding management includes the distribution and efficient use of financial resources to facilitate efforts focused on improving the caliber of education. Below is a key aspect of the importance of money in raising educational standards. The primary responsibility of the head of the madrasah is to oversee the financial planning of education in the MTsN 1 City of Bukittinggi. To ensure proper allocation of education money in accordance with the rules of government operations, the head of the madrasah sought donations from Madrasah members when planning the use of this money, ensuring that they were used for educational purposes as agreed.The allocation of government funds for education prioritizes the needs of the madrasah and ensures that spending contributes to the improvement of the quality of education in the MTsN 1 City of Bukittinggi. Besides, supervision of education funding in MTSN 1 Bukittinggi City.

The supervision of education funding is carried out by several designated bodies, including the Chief Madrasah Internal Surveillance, the Tsanawiyah Level Supervisory Team, and the madrasah committee. Meanwhile, the Financial Oversight Agency, the

Finance Division of the Office of the Ministry of Religion, and the Inspectorate, conducted external oversight to oversee the management of education funding in the MTsN 1 City of Bukittinggi. In accordance with their capacity and authority. The next challenge lies in the management of education funds in the MTsN 1 City of Bukittinggi. Challenges in education management in the 1 Town of Buckinggi include: Initially, the head of the madrasah and the teacher faced an obstacle in the financing of education, that is, the funds received were insufficient in accordance with the intended allocation of funds. In addition, Madrasah leaders, branches, and other committees face obstacles in the form of claims made by third parties that should not be funded by education funding. The withdrawal of funds has led to a decrease in the budget spent on education, that is to say on money that is considered a high priority. As a result, the planned activities outlined in Madrasah's budget work plan are ignored. Besides, the payment of funds from the student supervisor to the madrasah committee is not done consistently.

CONCLUSIONS AND SUGGESTIONS

Based on the research carried out, the following conclusion can be drawn: The head of the madrasah is responsible for coordinating the allocation of education money to ensure that the position granted by the government is used properly. In addition, the education funding strategy gives priority to the vital resources needed by the madrasah to improve the standard of education. In addition, financial supervision of education is carried out both externally and internally. The obstacle faced is the inconsistency between the funds issued by the government and the actual cost of the project. Besides, there is a shortage of regular payments from the madrasa committee of *paguyuban* of the parents of students.

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