

Did Education Financing Management Influence School Quality in Islamic School?

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ABSTRACT

The quality of education is determined by the role of the school as an educational institution. Management of teaching and learning in schools is very meaningful in determining student success. To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process in accordance with the expected learning needs of students. Education financing management in Islamic School is in the very high category, meaning that the principal at Vocational Islamic School has been able to carry out the maximum management of education financing, starting from financing planning and budgeting, financing implementation, financing supervision and control and accountability or accountability

Keywords: Education Financing Management, School Quality, Vocational Islamic School

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INTRODUCTION

The provision of quality education cannot be separated from the element of financing. It is easy to accept that a quality education requires a large amount of financial support. According to Rudyanto (2020); bahdin (2020) and Eman (2020) the education budgeting system is one of the issues in education in Indonesia, both in terms of calculation procedures and distribution mechanisms. The participatory financing mechanism enables schools to obtain additional sources of financing from economically capable students. This indirectly results in an increase in the source of funds for schools which is directly proportional to the quality of the school. Quality schools are generally occupied by students with parents who are capable or wealthy. Meanwhile, the parents of students who are less well off economically cannot afford to send their children to quality schools which are generally expensive. The choice for parents of students who are less well off economically is a school with minimal quality services at a low cost of education.

According to Kadiyono (2020) and Zena (2020) education is one of the most important aspects in enhancing a country's development. However, there are still several problems related to the delivery of education, namely in terms of equity, relevance, efficiency and quality of education. Talking about the quality of education, it will be directly related to the role of schools as educational institutions. Management of teaching and learning in schools is very meaningful in determining student success. In this case the school plays an important role in creating students who have knowledge, skills and have high religious and social values. Thus, schools are social agents that must be considered in terms of the learning process. According to Kadiyono (2020) and Zena (2020) state that quality education is seen in terms of input, process, output and outcome. Quality education inputs are quality teachers, quality students, quality curriculum, quality facilities, and various aspects of quality education providers. Quality education process is a quality learning process. According to Fahmi (2020) and Sartika (2020) quality education output is graduates who have the required competencies. And the outcome of quality education is graduates who are able to continue to

higher education or are absorbed in the business world or industry. Quality control systems and quality assurance of education quality are major issues in the current context of education. The visible quality of education is of course focused on the quality of graduates from the education itself. To be able to produce quality graduates, of course, it must be supported by a process that is in accordance with the learning needs of students, and of course it must be supported by factors that support the quality education process as well. According to Sutia (2020) and Fatoni (2020) many factors affect the quality of schools including organizational culture, principal leadership, organizational climate, facilities, teacher performance, and financing. Cost and quality are variables that have a direct relationship in carrying out the educational process in accordance with the learning needs of students at the vocational high school level. According to (Morphet, 1983), "the cost of education has a positive influence through the factors of leadership and education management and competent education personnel in improving educational services through quality improvement. Currently, the sources of funding obtained by Vocational Schools are very diverse, some are purely from the School Operational Assistance (BOS) funds, and contributions from the community in the form of SPP, for schools that do not want to receive BOS.

According to Basri (2020); Slamet (2020) and Ismaya (2020) that at this time quality education is like synonymous with elite and expensive education, even though it is not always expensive quality, even though it is realized that there is a need for an education component that is at least in accordance with the standards needed for quality education. production, for example, quality is a basic need, because the progress of a business is very much determined by the quality in accordance with user demands. Quality does not only belong to the business world but is specifically needed in the world of education. Quality education will produce quality graduates, through quality graduates it is hoped that quality human resources will be available. According to Vizano (2020) and Pramono (2020) expresses an opinion about quality as follows. There are many quality problems faced in the world of education, such as the

quality of graduates, the quality of teaching, guidance and training from teachers, the quality of professionalism and teacher performance, and so on. These qualities are related to the managerial quality of education leaders, limited funds, facilities and infrastructure and educational facilities, media and learning resources, training tools and materials, school climate, educational environment, and support from parties related to education. Indeed, all the weaknesses in the quality of these educational components eventually lead to the low quality of graduates. Discussing the quality of graduates, the quality of teaching, the quality of guidance and training, the quality of professionalism, the performance of teachers, etc. is basically a discussion of the quality of education. Quality is not an end point, but a means to keep goods and services above standard. In the world of education today, there are competency standards and basic competencies known. An item is called quality if the item meets the purpose for which it is made or a predetermined standard. The low quality of education in Indonesia results in low quality human resources, as a result most of the Indonesian workforce is not absorbed by the existing workforce because they do not have the competence / ability desired by the institution. recipient of the workforce. These funds have standard rules made by the government to regulate the allocation of funds. This also requires the principal as the decision maker to be able to carry out his management function of school financing optimally. To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process in accordance with the expected learning needs of students. At each stage of the financing management process, the main concern is the achievement of the school's vision and mission. The stages of education financing management through the education financing planning stages, the financing implementation stages, and financing supervision education.

LITERATURE REVIEW

School Quality

According to Rudyanto (2020); bahdin (2020) and Eman (2020) states that school quality is the level of material input sal located per pupil (resource concentration) and the level of efficiency with which fixed amounts of material input sare organized and managed to raise pupil achievement. School quality is an increase in the effect of education costs on the quality of private high school schools (Manoto Togatorop) and the level of efficiency in which the amount of input material is organized and managed to improve student achievement. According to Vizano (2020) and Pramono (2020) state that "school quality is strong, related to test-based measures of the progress in their children's school, even though their current enjoyment of school life is unrelated to the school's academic performance. School quality is a linkage of measures based on progress tests or non-achievement tests. academic performance of children although school life was not related to academic achievement. In other words, the quality of a school is measured not only by academic achievement but also by non-academic students. According to Sutia (2020) and Fatoni (2020) states that quality school is the achievement of the students in the traditional school as measured by end-of-year test scores. School quality is the achievement of students in traditional schools which is

assessed by the year-end test scores. According to Basri (2020); Slamet (2020) and Ismaya (2020) states that "school quality is effectiveness has been viewed in terms of cognitive outcomes attained by students i.e., achievement that is easily measured by standardized tests. School quality is the effectiveness of the school in terms of cognitive results achieved by students, namely achievement that is easily measured by tests. Based on the description above, it can be synthesized that school quality is a comprehensive picture of school input, process and output in the provision and provision of services to the community. With indicators: 1) student academic achievement, 2) student non-academic achievement, 3) and student final test results. The provision of learning services for students is usually studied in the context of the quality of education which is closely related to the study of the quality of management and effective schools. The school committee as an independent institution was formed and played a role in improving the quality-of-service education by providing consideration, direction, and support for personnel, facilities and infrastructure as well as educational supervision at the educational unit level. This makes the organization survive and continue its life, quality issues must be a concern, including in the field of education. According to Fahmi (2020) and Sartika (2020) quality problems in the world of education must be a shared responsibility between the school government and the community. Given that serious efforts are still needed to improve the quality of education as well as global competition in the field of education which shows a trend towards increasing well. In general, according to Rini 2011: 81, namely Quality is a comprehensive description and characteristics of goods or services that show its ability to satisfy specified or implied needs." Meanwhile, According to Bernarto (2020) and Suheni (2020) that Quality means the degree (level) of excellence. a product (result of work / effort) either in the form of goods or services, both tangible (can be held) and ingtable (cannot be held) "Quality means something that starts from a level of excellence. Absolute quality in the concept means high quality or top quality. Absolute quality is a quality that has high idealism and must be met, of high standard, expensive, very luxurious and rarely owned by people. For example, luxury homes, luxury cars, luxury jewelry, luxury furniture, luxury furniture. The definition of quality in the context of education refers to the educational process and the educational results of a quality education process involving various inputs such as teaching materials, learning methods, school facilities, administrative support and infrastructure and other resources for the creation of a conducive school atmosphere. Quality in education to ensure quality input, process, output products and school outcomes so as to increase school accountability. Educational input is declared of high quality if it is ready to be processed.

Cost of education

According to Bernarto (2020) and Suheni (2020) states that "the cost educational is the source which is used for educational quality given as feed back of the continual information through application forms." Education costs are resources used for the quality of education provided as a reward for information collected collectively. routine through the application form. According to Sutia (2020) and Fatoni (2020) states that the cost of education is the whole business community devoted to education, either in the form of monetary or not, should be inventoried and consolidated. This opinion can be interpreted that the

cost of education is all the efforts that the community devotes to education, both monetary and non-monetary, that must be collected and determined. According to Vizano (2020) and Pramono (2020) states that "educational cost is burden from governments and taxpayers to students and families may not be easily accepted, especially in countries with dominant socio-political ideologies that hold higher education to be another social entitlement: to be free, at least for those fortunate enough to make it through the rigorous academic secondary system. Education costs are funds obtained from the government and taxpayers which are used as social assistance for underprivileged students and families to obtain higher education so that they are free from the educational burdens obtained through appropriate additional systems. According to Basri (2020); Slamet (2020) and Ismaya (2020) educational costs is a social inclusion approach that involves the building of personal capacities and material resources, in order to fulfil one's potential for economic and social participation, and a life of common dignity. It stresses personal capacities-health, educational social networks, material resources-adequate housing transport, income and access to services, to fulfil potential for economic (work) and social participation (recreational, cultural, sporting and everyday living activities) and a socially valued lifestyle. Education costs are a social inclusion approach that involves the formation of personal capacities and financial resources to meet potential economic needs and one's participation. This emphasizes personal-health abilities, educational social networks, financial resources-adequate housing transportation, income and access to services, meeting potential economic needs (work) and social participation (recreation, culture, sports, and daily activities), as well as their social lifestyle. Based on the description above, it can be synthesized that the cost of education is a resource incurred by the government, society, and parents of students to schools, both in the form of goods and money collected and determined to achieve educational goals. Indicators: 1) financing academic services, 2) provision of tools and equipment, 3) maintenance, and 4) social participation.

Financing Management.

Financing management consists of two words, namely management and financing. Management is the process of planning, organizing, directing and supervising an organization. According to Sutia (2020) and Fatoni (2020) management is a prediction that by using it, a manager in the future will be able to account for both the results and the quality of the human relations that prevail in his organization. Management is an activity that is carried out from, by and for humans, complex and unique, which is different from the objectives of the company which seek maximum profit; the purpose of educational activities is more towards the creation of national intelligence, the management process is carried out in groups by directing the organizational goals towards a better direction and prioritizing existing resources in schools. The irrespective of the labels is attached to managing, the elements of planning, organizing, directing, and controlling are essential. "Management is also a task, activity and function. Apart from the binding rules to regulate the elements of planning, organizing, objectives, and supervision are very important matters. According to Rudyanto (2020) and Eman (2020) in the book Principles of Management, the definition of management is as follows: "Management is the coordination of all resources

through the processes of planning, organizing, directing, and controlling in order to attain stated objectives. Management is in the form of coordinating all resources through the planning, organizing, mobilizing, and controlling processes in order to achieve objectives objectively.

RELEVANT RESEARCH RESULTS

Some of the research that is relevant to this research is research conducted by Baker (2012), with the title: Does Money Matter in Education? In this study it shows that costs can affect the quality of schools which will have an impact on changes in student outcomes, but money is not the most fundamental for improvement. Schools still stimulate funding improvements for the better after experiencing failure. According to Basri (2020); Slamet (2020) and Ismaya (2020) with the title of research: School Quality, School Cost, and the Private School Choices of Low-Income Households in Pakistan. Parents have an impact on school performance. School quality was found to have an impact on student achievement; and private schools do better than public schools. According to Sutia (2020) and Fatoni (2020) show that educational operational costs have no effect on education output in SMK in Gresik district and educational operational costs have no effect on educational output with teacher work productivity as a moderating variable. Teacher work productivity is a variable that cannot be used as a moderating variable or cannot be used as an independent variable that has an influence on educational output variables. According to Basri (2020); Slamet (2020) and Ismaya (2020) social costs do not have a significant effect on individual costs of education. This condition shows that the amount of school revenue that comes from social / government sources is not a benchmark in determining individual costs. 2) social costs and individual costs have a significant effect on the cost of administering the influence of social and individual costs on the implementation of learning and academic quality, social costs, individual costs and the implementation of learning have a significant effect on the academic quality of education. According to Vizano (2020) and Pramono (2020) there is an effect of education costs on learning outcomes of students' economic subjects, there is a significant effect of educational facilities on outcomes, there is a simultaneous or joint effect on education costs and educational facilities on learning outcomes. According to Fahmi (2020) and Sartika (2020) education costs have a positive and significant impact on learning outcomes. According to Kadiyono (2020) and Zena (2020) the effect of education costs on learning outcomes is an indirect effect, namely through the teaching and learning process, the effect of education costs on learning outcomes through the simultaneous teaching and learning process has a positive effect. According to Sutia (2020) and Fatoni (2020) the relationship between the effectiveness of education costs on the quality of student learning outcomes, in addition there is a significant influence between the optimization of the use of infrastructure on the quality of learning outcomes, likewise there is a significant influence between the effectiveness of education costs and the optimization of the use of infrastructure on the quality of student learning outcomes. According to Fahmi (2020) and Sartika (2020) education costs have a positive direct effect on school quality. This means that good management of education costs by schools results in improved school quality.

Theoretical Framework

According to Cahyono (2020) and Kartika (2020) the relationship between cost and quantity is easier to discuss than the relationship between cost and quality. It is easy to understand that large quantities require large budget support. Although there are conditions where improving quality does not necessarily require an increase in the budget but only requires a change in management or an organizational system. For example, merging small classes with a small number of students into normal sized classes does not require additional budget can actually increase efficiency. However, in general at the school level, a greater number of students will demand a larger budget. According to Bernarto (2020) and Suheni (2020) provides an explanation of costs with quality as follows: "as the quality of design (features) increases, costs typically increase. As the quality of conformance increase, the reduction in rework, complaints, scrap, and other deficiencies results in a significant decrease in costs. An ideal strategy calls for using the savings from reduced deficiencies to pay for any increase in features without increasing the selling price, thus resulting in higher customer satisfaction and increased sales revenue." According to Asbari (2020) and Wibowo (2020) as improvements in quality suitability increase, reductions in rework, complaints, cuts, and other reductions result in significant cost reductions. The ideal strategy is to use the savings from downgrading to pay for any design improvements without increasing the price resulting in higher customer satisfaction and increased revenue. In other words, increasing the lack of funds and improving the quality of teaching staff and education personnel. According to Asbari (2020) and Wibowo (2020) most people apply such criteria as the following: service, response time, preparation, environment, price / cost, selection." Regarding the cost of education, most people apply criteria such as the following: improved service, fast response time, careful preparation, a comfortable environment, appropriate prices / fees, and selection of good educators. According to Basri (2020); Slamet (2020) and Ismaya (2020) quality is about doing things right the first time and about satisfying customers, but quality is also about cost, revenues, and profit. Quality plays a key role in keeping costs low, revenues high, and profits robust." Quality is an activity to do the main thing and satisfy customers. But quality is also about costs, revenues and profits. Quality plays a key role in keeping costs low, high revenues and high profits. From these various opinions, it is assumed that the cost of education is very influential on the quality of schools. From the description of the experts above, the hypothesis in this study is that the cost of education has a positive direct effect on school quality.

Relevant Research

Some of the research that is relevant to this research is research conducted by Baker (2012), with the title: Does Money Matter in Education? In this study it shows that costs can affect the quality of schools which will have an impact on changes in student outcomes, but money is not the most fundamental for improvement. schools still stimulate funding improvements for the better after experiencing failure. Furthermore, research conducted by Alderman *et al.* (2001), with the title of research: School Quality, School Cost, and the Public / Private School Choices of Low-Income Households in Pakistan. parents have an impact on school performance. School quality was found to have an impact on student achievement; and private schools do better than public

schools. The results of Rohmawati's research (2019) show that educational operational costs have no effect on education output in SMK in Gresik district and educational operational costs have no effect on educational output with teacher work productivity as a moderating variable. Teacher work productivity is a variable that cannot be used as a moderating variable or cannot be used as an independent variable that has an influence on educational output variables. According to Sudibjo (2019) and Sunarsi (2020) social costs do not have a significant effect on individual costs of education. This condition shows that the amount of school revenue that comes from social / government sources is not a benchmark in determining individual costs. 2) social costs and individual costs have a significant effect on the cost of administering the influence of social and individual costs on the implementation of learning and academic quality, social costs, individual costs and the implementation of learning have a significant effect on the academic quality of education. Setiawan (2019) there is an effect of education costs on learning outcomes of students' economic subjects, there is a significant effect of educational facilities on outcomes, there is a simultaneous or joint effect on education costs and educational facilities on learning outcomes. According to Sudibjo (2019) and Sunarsi (2020) Education costs have a positive and significant impact on learning outcomes. The effect of education costs on learning outcomes is an indirect effect, namely through the teaching and learning process, the effect of education costs on learning outcomes through the simultaneous teaching and learning process has a positive effect. According to Vizano (2020) and Pramono (2020) The relationship between the effectiveness of education costs on the quality of student learning outcomes, in addition there is a significant influence between the optimization of the use of infrastructure on the quality of learning outcomes, likewise there is a significant influence between the effectiveness of education costs and the optimization of the use of infrastructure on the quality of student learning outcomes. According to Bernarto (2020) and Suheni (2020) education costs have a positive direct effect on school quality. This means that good management of education costs by schools results in improved school quality.

METHODS

The design in this study starts from conducting a preliminary study to identify and determine problems. After that, problems were identified to determine the research variables. The determination of research variables is carried out by conducting relevant literature studies so that the determination of the variables can be in accordance with the current problem which is then formulated into the background of the problem which describes the phenomena that occur related to the problems that will be the research objectives. Furthermore, a problem formulation is made in the form of questions that must be answered in this study. Then the researchers formulated conceptual framework and initial hypothesis. Furthermore, the researcher determines the research methods and approaches that will be used to obtain the required data. Researchers used a questionnaire to obtain the required data. After the data is collected, the researcher then performs data analysis and processing using statistical calculations to test the hypotheses that have been written. After analyzing and processing data, new researchers can compile findings and

discuss the results of data processing that have been carried out which are the answers to the problem formulation. Then from the findings and discussion, conclusions and recommendations can be drawn from the problems that arise from the results of data processing from research conducted as feedback from researchers for the institution being studied. The population in this study were the Principals of Vocational Islamic School in Tangerang City as many as 120 people. Then the sample was taken using the Probability Sampling technique through Simple Random Sampling with the results of 40 respondents. The instrument used in this study was a questionnaire. Questionnaire / questionnaire is a data collection technique which is done by making a number of questions or statements which are then distributed to respondents to get the answers. Sugiono (2013, p. 199). After the instrument is distributed and data is obtained then the data obtained is selected to be able to find out whether the data is suitable for processing or not, after selecting the data, the next step is Classification of data is collecting questionnaires obtained from all respondents based on research variables namely variable X (Education Financing Management) and variable Y (School Quality). Then determined the assessment score of each alternative answer given according to the criteria determined by the Likert scale, and finally, namely processing the data by calculating the general tendency of respondents' scores from the average calculation, normality test and data distribution, correlation test, coefficient test determination, test the significance of correlation, and regression analysis.

RESULT AND DISCUSSION

According to Sutia (2020) and Fatoni (2020) costs have a broad scope, namely all types of expenses relating to the provision of education. Financial management and financing is one of the resources that directly supports the effectiveness and efficiency of education management. Funding management is basically a part of education financing, which is reflected in the budget set by schools. According to Basri (2020); Slamet (2020) and Ismaya (2020) the school financing management process is Financing Planning and Budgeting, Financing Implementation, Supervision and Control, and Accountability or Accountability. Based on the findings obtained from the results of the analysis of research data on the Management of Education Financing at Vocational Islamic School, illustrates the average result of 4.23 which is in the very high category. This is engraved from the average score of the Financing Planning and budgeting dimensions of 4.78, the Financing Implementation Dimension of 4.56, the Dimension of Supervision and Control of 4.88, and the Dimension of Responsibility / accountability of 4.12.

In the field of education, quality includes inputs, processes, outputs and outcomes. Quality educational input is anything that the education system can process. A quality education process can be seen if the education system implemented is able to contribute actively, creatively and has meaning for the creation of educational goals. According to Sutia (2020) and Fatoni (2020) states strategic factors that affect the quality of education, namely curriculum / teaching and learning process, school management, school organization / institution, facilities / infrastructure, teachers, financing, students, participation society, and school culture. According to Nugroho (2020) and Purwanto (2020) The quality of education in this study looks at the quality of education from student

quality, teacher quality, learning environment, school discipline, willingness of learning resources, parental participation, unit cost. Based on the findings obtained from the results of the analysis of research data on the quality of schools in vocational schools, it describes an average result of 4.12 which is in the very high category. This is reflected in the average score of the curriculum quality dimension of 5.00, the quality of students of 4.56, the quality of educators of 4.78, the work environment of 4.12, of school discipline of 4.22, the availability of learning resources of 4.12, parental participation of 4.45 and units a fee of 4.41. The average score of the curriculum quality dimension is higher than the other dimensions. While the lowest dimension is the quality of students. This illustrates that the tendency for the quality of the curriculum in Vocational Islamic School is in accordance with the curriculum made has referred to the central curriculum, and the curriculum developed in schools is in accordance with government policy. Based on the results of the correlation analysis, the p value = 0.000 was obtained. The P value is less than the significance level of 0.05. This means that the hypothesis which states that there is an influence of education financing management on school quality is "accepted" because it is significant. Based on the calculation, it is found that the correlation between the management of education financing on the quality of the school is $r = 0.722$. After looking at the correlation coefficient, the effect of education financing management on the quality of schools shows a strong correlation. It can be concluded from the results of this correlation that there is a positive influence on the management of education financing on the quality of schools in Vocational Islamic School. From the results of the correlation analysis, it is then supported by the results of the coefficient of determination which illustrates the magnitude of the influence of education financing management on the quality of schools at vocational schools in Tangerang City by 56.5%, while 43.5% is influenced by other factors such as curriculum, school management, facilities, teachers, students, society, and school. Meanwhile, to determine the significance of the correlation between variable X and variable Y by comparing the tcount with t table based on SPSS calculation 17.00, it is known that tcount is 6.455 while ttable with dk-2 (40-2 = 38) is 1.697. Thus, shows t count is greater than t table (6,455 > 1,697). This means that there is a significant influence between education financing management and school quality. The effect of education financing management on school quality is shown in the equation:

$$Y = 38.23 + 0.722 X_1$$

The price of 38.23 is a constant value which indicates that if there is no involvement at all from education financing management, then the quality of the school is 38.23, while the price of 0.722 is a regression which shows that every increase in education financing management is 1, there will be an increase in the value of school quality by 0.722. And every time there is an increase in education financing management 10, it will be followed by an increase in the quality of schools of 7.22. With these findings, it is evident that education financing management has a significant effect on the quality of schools at SMK in Tangerang City. According to the results of the calculation of the coefficient of determination analysis, the management of education financing on school quality was 56.5%. This means that higher education financing management is likely to contribute greater than 56.5% to improving the quality of schools at SMK in Tangerang City. School costs and quality

are directly related. According to Sutia (2020) and Fatoni (2020) the cost of education has a positive influence through the factors of leadership and education management and competent education personnel in improving educational services through quality improvement. According to Nugroho (2020) and Purwanto (2020) educational institutions have an important role but must begin to be limited in terms of building a vision of the education system as a whole, expectations and standards for students to learn and providing support for relatively standardized educational components or minimum standards. This concept places the government and other education stakeholders in charge of determining the basic key to educational goals and policies and jointly empowering institutions and communities to work within the framework of reference for education goals and policies that have been formulated nationally in order to present a management process. According to Bernarto (2020) and Suheni (2020) quality education that is specifically in accordance with the needs and demands of the times. It is clear that the quality of an education is centered on the institution itself, the government only acts as a determinant of macro policies, development priorities, and overall standards through a system of monitoring and quality control. This concept is actually more focused on the responsibility of institutions and the supporting communities to design the desired quality, implement, and evaluate the results, and continuously improve them. According to Cahyono (2020) and Kartika (2020) all efforts in implementing the quality of education must end in improving the quality of students (graduates). Meanwhile funding is considered important in the perspective of the planning process where objectives are determined, needs are identified, policies are formulated and priorities are determined, and resources are allocated, but the focus changes to form management that expresses itself correctly to the final goal, namely the quality of education where the various needs of students to learn are met. According to Fahmi (2020) and Sartika (2020) resources owned by educational institutions are allocated and distributed for the improvement and development of the quality of education in accordance with predetermined plans and priorities and with community support. Guidelines for implementing quality improvement are only general in nature, providing signs regarding what to do / not to do. In brief, it can be stated that the end of it all comes down to the quality of education. Therefore, educational institutions must strive to become a center for excellence, and this encourages the institution to determine its vision and mission to prepare and meet the future needs of its students.

According to Rudyanto (2020); bahdin (2020) and Eman (2020) in supporting the improvement of the quality of schools in Vocational School, education financing management is expected to be able to meet educational needs so as to support the improvement of school quality. Based on the research, 32 schools with funding sources from BOS funds had school quality that tended to be very high on average. This proves that in order to provide education, the participation of education funding is needed. According to Sutia (2020) and Fatoni (2020) community-based management funds may come from the organizers, the community, the central government, local governments and other sources that do not conflict with the prevailing laws and regulations. Schools with government funding sources require school principals to be able to carry out their managerial duties in the financial

sector. Financing management seeks to plan, implement, monitor and evaluate each learning activity from the financing sector. An understanding of the stages of financing management is very necessary because with effective and efficient financing management, every learning activity can be supported by its success, so that the quality of schools can be improved.

CONCLUSION

School quality at Vocational Islamic School is in the very high category. This means that the curriculum, the quality of students / students, the quality of educators, the school discipline work environment, the availability of degrees, parental participation, unit costs are already in the very high category. Where this is supported by more local community participation. Many choose public schools or private schools with government funding for reasons of financing. Based on these results, the quality dimension of students obtained an average score of 4.23 this happened because the indicators in this dimension, namely the test results at several Vocational Islamic School still did not meet the standards, besides that the dropout rate was still high for various reasons, one of which was because there is no fee to pay for school and there are also students who drop out and above 5% of students each year cannot graduate. When compared to other scores, the score on the dimensions of the quality of students is still low. Education financing management in Vocational Islamic School is in the very high category, meaning that the principal at Vocational Islamic School has been able to carry out the maximum management of education financing, starting from financing planning and budgeting, financing implementation, financing supervision and control and accountability or accountability. The tendency for these four dimensions is that the lowest value is obtained, namely the dimensions of the implementation of financing. This occurs partly due to the lack of participation of parents or the community both from material donations, personnel, as well as involvement in decision making for school programs. The influence provided by the management of education financing on the quality of education in Vocational Islamic School is in the strong category. This proves that with good financing management, it will be able to increase school quality. The average trend of financial management towards the quality of education in Vocational Islamic School is already in the very good category from the planning stage to the responsibility for financing. Although the implementation in the field is still not in accordance with the achievement of national education standards.

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