

Effectiveness of School Management through Strengthening the Managerial Ability of School Principals in the Field of Education Financing

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Abstract

Along with the demands of an autonomous environment, it has an impact on the condition of schools that are increasingly competitive. Good management of education costs optimizes school functions to be more efficient and effective so as to improve school performance, quality and competitiveness.

The results of the author's observations by observing several complaints from educators in designing activity programs to improve the quality of education require critical educational activities for educators and principals about education finance management. By using the workshop method, it is hoped that the objectives of this PKM activity are (1) providing knowledge to educators in preparing programs according to the education budget and (2) Providing skills in managing education budgets. This activity is designed offline whenever possible in the Meeting Hall at SDN 004 Bontang City and online if participants from outside Bontang City are not possible (during the COVID-19 Pandemic) to be carried out using the Zoom application. The methods used are *explanatory* methods, demonstrations and practices by means of seeding and questioning. The implementation of activities is carried out by providing material on strategic management of program preparation. The expected result in this training is that all skilled educators develop a program of activities with the preparation of the right budget.

Keywords: Effectiveness, School Management, Strengthening Managerial Abilities, Education Financing

1. Introduction

Quality education will be obtained if the school is of high quality. Quality schools will produce quality human resources as well (Salahshour & Esmaeili, 2021). The demand for the quality of education is a non-negotiable need for schools because along with the demands of an autonomous environment that has an impact on the condition of increasingly competitive schools, the needs of society and learning technology [2], [3]. Dalam situasi lingkungan yang penuh dengan dinamika tersebut, manajemen pendidikan harus mampu menciptakan organisasi yang dapat memberikan pelayanan yang memuaskan kepada masyarakat pada umumnya dan objek pendidikan (siswa dan orang tua) pada khususnya (Gamble et al., 2021; Lenkauskaitė et al., 2020).

With regard to the management system, good school performance requires good school management. Good school management requires special standards so that there is equality in every school / madrasah (Hastina et al., 2020; Jewell, 2007). Education Management Standards are regulated in the Regulation of the Minister of National Education Number 19 of 2007. The Ministerial Regulation contains matters that must be considered in the management of education, including program planning, implementation of work plans, supervision and evaluation, school / madrasah leadership, management information systems, and special assessments. This is also stated in Government Regulation Number 19 of 2005 concerning National Education Standards Articles 49 to 58 which regulates education management standards by education units related to planning, implementing, and supervising educational activities at the education unit level in order to achieve efficiency and effectiveness in the implementation of education (Farrell et al., 2020; Song et al., 2019).

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The government with its policies and responsibilities always strives to improve and develop education, especially basic education. One of the improvement efforts is contained in the Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government that the responsibility for education at the elementary / junior high school level is within the scope of the district / city government while the Provincial Government is responsible for education at the high school / vocational level and the Central Government is responsible for higher education. This law was fully implemented as of January 1, 2017. This is a real effort by the government in managing basic education, one of which is elementary schools. (Zhao et al., 2020). With the enactment of this law, level II local governments can fully concentrate on improving the quality of basic education which includes authorities related to the allocation of funds from the State Budget and APBD, teaching staff, school infrastructure, school construction, and students. (Alvesson & Einola, 2019).

Improving the quality of human resources through education has not achieved competitive quality or quality (deRiel et al., 2018). The policy of regional autonomy has resulted in changes in the management of education problems (Kafumbu, 2020). With management autonomy through school-based management, most educational decisions must be made at the school level. This autonomy of management involves the role of stake holders or those who have an interest in education to participate in influencing the success of the school. The reality on the ground according to Mustiningsih's study (2015) that common problems found in the implementation of SBM in elementary schools include the implementation of: (1) curriculum management and school-based learning, (2) school-based student management; (3) management of school-based educators and education personnel; (4) management of school-based facilities and infrastructure; (5) school-based financing management; (6) school-based public relations management; and (7) school-based cultural and environmental management (Syam et al., 2020)(Masten & Barnes, 2018).

Observing these realities and facts, it is necessary to have a strong motivation for elementary school managers, educators and education staff to manage schools effectively so that they become potential institutions. (Lemus-Way & Johansson, 2020). The key is of course effective school management that upholds services and leads to professionalism both in the procurement of facilities, the application of learning methods and curricula as well as the recruitment of educators and education personnel. The private sector says that effectiveness is the utilization of a certain amount of resources, funds, facilities and infrastructure that are consciously established in advance to produce a certain amount of goods of a certain quality of time (Swasta et al., 2017). This means that effectiveness as a work orientation highlights four things, namely: (1) the resources, funds, facilities and infrastructure that can be used have been determined and limited, (2) the quantity and quality of goods or services that must be produced have been determined, (3) the deadline for the production of these goods or services has been set, and (4) the procedures that must be taken to complete the task have been formulated (van Harten, 2018). Thus, in effectiveness the school validates the paradigm of model development by giving the school the power to implement decisions, policies, and organizing directions that rest on the power of its budget, means, and management personnel (Piaw et al., 2014). In school management there are five effectivenesses that need to be developed, namely: (1) the principle of steady leadership; (2) high expectations of student performance; (3) prioritizing the basis of proficiency; (4) proper assignment and supervision; and (5) the level of evaluation of the student's appearance. Scheerens (2003:42) provides an analysis of factors that can increase effectiveness, namely: (1) achievement, orientation, high expectations, (2) educational leadership, (3) consensus and cohesion between staff, (4) quality of curriculum / learning opportunities, (5) school climate, (6) evaluative potential, (7) parental involvement, (8) classroom climate, and (9) effective learning time (Williams-Roberts et al., 2016; ZHAO et al., 2021)

Based on the facts mentioned above, it is necessary to make improvements, one of which is by reorienting the implementation of education. For example, there is no need for central government intervention to the regions or to schools. It is intended that the autonomy of schools to determine for themselves what needs to be done in teaching and learning activities and manage existing resources to innovate is increasing (Lakupoch et al., 2018). Meanwhile, community participation is shown by its high involvement so that each element can play a role in improving the quality, efficiency, and equal distribution of opportunities, education by modifying the decision-making structure from the central government to the regions and so on to schools (Nitsch et al., 2019). Departing from what has been mentioned above, in the management of schools it is indispensable for people who are truly established in their fields, especially in the effective management of education financing. A qualified and dedicated principal is needed to be precise in making policies or decisions in an effort to realize effective school management, especially in the field of education financing (Bal, 2019).

2. Literature Review

2.1. Principle Leadership

Leadership is a behavior aimed at directing, influencing and guiding the activities of group members to achieve the goals of an organization or group (Marlina & Suriansyah, 2019; NS et al., 2022). Management competencies and Leadership skill create their principals leadership capacities has a great an important role in different types of organizations (Wenceslao et al., 2018)

The leadership of the principal is the ability to influence, move and direct actions and encourage the emergence of a strong will with the spirit and confidence of teachers, staff and students in carrying out their respective duties for the betterment and inspire the school in achieving goals (Kasim et al., 2021).

2.2. Education Financing

Education financing is an activity of receiving (revenue) and expenditure (expenditure) of money and non-money from the government and the wider community for various purposes aimed at increasing the potential of human resources through educational institutions. In the use of these funds are conditioned and regulated administratively so that they can be used efficiently and effectively (Fattah, 2020; Nurhalimah, 2021)

2.3. Sources of Financing

National Education System Law Number 20 of 2003 article 49 paragraph (2) which states that education funds other than educator salaries and official education costs are allocated at least 20% of the state budget in the field of education and at least 20% of the APBD. In accordance with Pasal 46 paragraph (1) of Law No. 20 of 2003, education funds are a shared responsibility between the Government, Local Governments, and the community. According to Umberto Sihombing and Indardjo (Zainuddin, 2008), the source of education financing cannot be separated from three interrelated factors, namely the role of parents, society and the government.

- 1) In terms of education costs, a significant weakness in terms of managing the School Operational Assistance Fund (BOS) in elementary, middle, and high schools in Bontang City is the lack of efficiency in the process of allocating BOS funds. This can happen, most likely due to the unclear orientation of education funding budgeting at the school level. The programs planned by the schools are not very relevant to the purpose and spirit of the BOS Fund, which is to open up as much space as possible for access to cheap and quality education. Inefficiency becomes something logical when the budgeting process in schools is more incidental, rather than having to refer to the design and stages of the learning process that are most feasible to finance (Manu et al., 2021). In addition, the suboptimal use of school resources that should be one of the strengths in winning the competition to improve and advance the quality of schools
- 2) Identification of problems that will be used as a reference in the preparation of the activity program is as follows:
- 3) This is necessary to realize the vision and mission and objectives in the management of schools at SD Negeri Kota Bondang which focuses on meeting the needs and expectations of its customers, both internal customers, such as teachers and staff, as well as external customers such as students, parents, the community, government and further education.
- 4) There is a demand for schools and education administrators (stakeholders) to develop strategic management as an anticipatory step against new trends in order to achieve and maintain its competitive position, so that later humans can be produced who have quality human resources in accordance with the needs of the times.
- 5) The implementation of management functions that are not optimal in the form of cost budgeting functions, control and evaluation functions as well as feedback on improving school performance and quality.
- 6) Schools are unable to observe and respond to opportunities and threats from outside, as well as the strengths and weaknesses of the school as a consideration of strategies that must be established in improving the quality of the school.
- 7) It is necessary to develop a good cost management and budgeting strategy, so as to optimize the functioning of the school to be more effective and efficient to achieve school goals in accordance with the ability of the school.

- 8) Lack of community participation, especially parents in the implementation of education and lack of cooperation with stakeholders to improve the quality of schools.
- 9) The school has not been able to provide satisfactory services to the community in general and the object of education (students and parents) in particular in dealing with competitive situations, situations of educational customers, and increasingly competitive graduate users.
- 10) The school does not develop aspects of the potential that must be learned, with the aim of utilizing it to improve the competitiveness of the school, such as aspects of the quality of teachers and education personnel, facilities and infrastructure, curriculum development, and other educational development programs.
- 11) The lack of utilization of school resources that should be one of the strengths in winning the competition to improve and advance the quality of their respective schools with quality improvement programs, so as to maximize comprehensive excellence and minimize limitations.
- 12) It is hoped that after this workshop it will be practically useful as input and contribution of thoughts to education managers, especially in the field of integrated education financing management. (Ari et al., 2022).

The use of this service is as an improvement and improvement of management related to strategic management and education costs to school competitiveness. Then it can also be used as input and consideration for relevant agencies in determining policies, in order to improve the implementation of strategic management and education costs to school competitiveness. Meanwhile, the author himself is considered very useful in order to broaden the horizons of writing scientific papers in the context of education system management (Zhang & Guan, 2021)

3. Research Method and Materials

The methods of activity used in service activities are:

1) *Lecture*

Lectures are used by the service team to convey the principles of Program Preparation, Program procedures, implementation of education financing management theory, and procedures for writing reports on the Draft Education Financing Budget. The lecture is supported by the use of laptops and LCDs to display service materials for a limited time.

2) *Demonstrations and Assignments*

The demonstration was used by the community service team with the hope that participants could start practicing the preparation of the Education Financing Program, designing activity programs, to writing financial reports. To optimize the implementation of services, assistance is carried out by the service team, namely in the preparation of program designs and writing financial reports.

4. Results and Discussion

4.1. *Implementation of Community Service*

The lecturer service activity entitled “The Effectiveness of School Management through Strengthening the Managerial Ability of the Principal in the Field of Education Financing in Bontang City, was carried out with a face-to-face event which was held at SDN Negeri Kota Bontang 04 on Tuesday, October 28, 2022. The meeting was attended by 51 teachers and principals (a list of participants is attached).

The agenda of service activities at SDN 04 Bontang City. So the presentation of the material with the speakers was a service team consisting of 4 lecturers and 2 students. This activity begins with re-registration of participants starting at 08.30. After the participants met the quota, the activity continued with the opening ceremony. The opening ceremony began with a singing performance from Krisna Timothy, 1st place in fls2n solo vocals at the East Kalimantan Provincial Level, praying, and singing the song Indonesia Raya. Followed by a speech by the Coordinator of the Master of Education Management Study Program (Mrs. Prof. Dr. Zainab Hanim, M, Pd.) FKIP and speech II, namely Mrs. Titik Purwantiningsih, S.Si., M.Pd. (Principal of SDN 04 Bontang City).

The core activity began with the first speaker, Dr. Laili Komariyah, M.Si. conveyed matters related to the title “Improving Teacher Performance through Management through Management of Educators and Education Personnel Management”, the second speaker, Prof. Dr. Warman, M.Si. raised the topic “Improving Teacher Competence through

Academic Supervision”, the third speaker, Dr. Nurlaili, M.P. with the title Increasing School Competitiveness through Brand Image Development Management Based on Schools” and ended with the fourth speaker, Dr. Widyatmike Gede Mulawarman, M.Hum., with the topic “Managerial Strengthening of Principals in the Field of Financing”.

In turn, the resource persons delivered training materials through the development of Cognitive strategies contained in the big theme “Human Resource Development through School-Based Management, Educator Management, Academic Supervision, and Education Financing in Wet Humid Tropical Forest Areas”. Educators. In the last session, the moderator accompanied the discussion session by trying to preserve the cultural values of local wisdom through digital-based education management.

The service activity was continued by giving individual assignments to teachers and principals of junior high schools, and high schools to develop programs that support the improvement of the quality of education within 2 (two) weeks. The individual duties of teachers and principals are collected collectively through mgmp and given to the service team to obtain input in order to improve. The assistance is carried out by the service team with the hope that more and more middle and high school teachers in Bontang City will implement the Reference system using the Mendeley system and at the same time write their reports with the aim of applying theories about educator management, supervision, and management of education financing.

4.2. Discussion of the Results of the Implementation of Community Service Activities

The results of the implementation of service activities as a whole can be seen based on the following components:

Achievement of the target number of trainees The target of training participants or target audiences is 51 teachers - teachers of junior high schools, and high schools who are members of the Bontang City MGMP In its implementation, this activity was attended by 51 teachers and principals because there were several teachers who had activities in their respective schools. Thus, the achievement of the target number of trainees is 82.5% or can be assessed as good.

a) Achievement of training objectives

The achievement of training objectives can be assessed as a walking lancer . Within 2 (two) weeks, 9 teachers (40.9%) had tried to draw up the Program attached to the Gender Analysis Pathway (GAP) sheet and gender budget statement (GBS). The obstacles faced by teachers in carrying out individual tasks are busyness in school and lack of writing skills, therefore there is a need for a writing culture. In this service activity, the service team tried to provide assistance for middle and high school teachers in Bontang City who were interested in carrying out reference studies as a source of study to complete the budget planning report submitted by teachers internally to the leaders of school institutions in Bontang City.

b) Achievement of planned material targets

The achievement of material targets planned in this service activity can be assessed as good (80%). All material that has been planned can be delivered to participants, although due to time constraints there are some materials that are only delivered in outline.

c) Ability of participants in mastery of the material

The ability of participants seen from the mastery of the material can be assessed as good (80%). This can be seen from the teacher's ability in practicum activities in the form of program/ activity preparation accompanied by the background of the problem (situation analysis), problems, the purpose of the activity and the form of action to be carried out, in addition to enthusiasm in face-to-face events by giving some questions. Overall, the service activities for middle and high school teachers in Bontang City, as measured by the four components above, can be said to be quite good. This is thanks to the support of many parties, especially the Bontang City MGMP. The results of this activity are expected that participants can write program/ activity budget planning properly and correctly in accordance with the right references and benefits for users so that they can support the improvement of the quality of education.

5. Conclusion

After participating in this activity, both in theory and practice, the participants are assumed to already have additional knowledge, and if the knowledge develops well then they will gain and improve performance as professional and characterful educators. Trainees can implement the material into the planning report for the preparation of the program financing budget. Activities that support the vision and mission of the school by attaching the results of the situation analysis contained in the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS)

In order to carry out service activities on the Development of the Potential of Educators and Principals to achieve the expected targets, it is necessary to carry out field observations related to the needs of junior and senior high school teachers in Bontang City, which is the location of the service.

Similar service activities are expected to be carried out in the following years in other locations to bridge between universities and schools to participate in improving the quality of education in Indonesia.

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