

Financial Management of Educational Operational Assistance in Improving the Quality of Education in Sesayap District, Tana Tidung Regency

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ABSTRACT

Financial management of educational operational assistance (BOP) is school operational assistance originating from the Regional Government of Tana Tidung Regency which is used for school operational activities. The aims of this study are 1) to find out the financial management of educational operational assistance (BOP) to improve the quality of education in Sesayap District, Tana Tidung Regency; 2) to find out the inhibiting factors for operational assistance financial management (BOP) in Sesayap District, Tana Tidung Regency. The informants in this study were the Head of the Education Office, the Head of the Finance Subdivision of the Education Office, and the Principal of a school in Sesayap District, as well as one of the treasurers of the BOP. The research design used is qualitative with a case study approach. Data collection techniques used are interviews, observation, and documentation. The data analysis techniques are data reduction, data presentation, and drawing conclusions. The results of the study show that 1) financial management of operational assistance (BOP) in improving the quality of education in Sesayap District, Tana Tidung Regency has been carried out in accordance with the provisions of 8 educational standards, namely graduate competency standards, content standards, process standards, assessment standards, educator and staff standards education, infrastructure standards, management standards, and financing standards analyzed from research indicators, namely fulfillment of financial obligations, honesty, control, responsibility, efficiency, and effectiveness; 2) the inhibiting factors in BOP financial management are delays in the disbursement of BOP from the district and the lack of awareness of financial responsibility from the organizers of activities or programs to the BOP treasurer of educational units.

Keywords: Financial management, BOP, quality of education

INTRODUCTION

Education is a strategic agenda in the life and development of the nation. The success of a country's development and progress is usually measured through several indicators, including economic potential, and the quality of human resources (HR) (Arhas et al., 2022; Suprianto et al., 2021). Human quality is determined by the quality of education and is an important factor in determining the nation's progress. Education is a form of human capital investment that, if managed properly, will have an impact on increasing welfare (Saleh et al., 2021). According to (Lubis, 2013) that the development and advancement of education are seen as a function of the country's economic growth, and conversely the development of education is carried out to spur national economic development. National education of a nation becomes a unifying element, binds, grows, and directs national ideals, and even becomes an indicator measuring the level of the nation's welfare.

In Indonesia, the educational problems faced by the nation are very complex. Paul Suparno (Lubis, 2013) summarizes the complexity of the problem in 3 aspects, namely the quality of education, educational equity, and management. From the aspect of education quality, several important indicators greatly influence our curriculum, educational content, learning and evaluation processes, teacher quality, educational facilities and infrastructure, and books. In terms of educational equity, there is a striking gap among the nation's children. An example of this gap is data from the Ministry of National Education which shows that there are still around 4.9 million children of learning age who have not had the opportunity to obtain a primary and secondary education. Meanwhile, several Indonesian children were able to win medals in the Physics Olympiad. In the management aspect, education is faced with issues of autonomy, financing, bureaucracy, and regulation which are also related to politics, ideology, economics, and business, (Lubis, 2013).

As mandated by the National Education System that education must be able to ensure equal distribution of educational opportunities and improve the quality and relevance of education to face the challenges of changing local, national, and global life, (UU No 20 Tahun, 2003). Article 34 paragraph 2 states that the government and local governments guarantee the implementation of compulsory education at least at the basic education level without charging a fee, while paragraph 3 states that compulsory education is the responsibility of the state and is carried out by government educational institutions, regional governments, and the community.

In Indonesia, the government has provided references so that schools in Indonesia have good quality, one of which is by issuing National Education Standards (SNP). According to the Government Regulation of the Republic of Indonesia Number 32 of 2013 amendment to Government Regulation (PP) Number 19 of 2005 concerning National Education Standards (SNP) chapter 1 article 1 paragraph 1, what is meant by national education standards are minimum criteria regarding the education system in all jurisdictions The Unitary State of the Republic of Indonesia. In addition, Permendikbud Number 32 of 2018 concerning Technical Standards for Minimum Education Services, emphasizes the implementation of prioritized mandatory affairs to protect and improve the quality of people's lives in fulfilling regional obligations which are manifested in the form of improving basic services, one of which is the main improvement in services in the education sector, (Permendikbud, 2018).

Various government efforts have been made to overcome educational problems as part of an effort to improve people's welfare (Darwis et al., 2022; Farida et al., 2017; Ifeakor & Odo, 2017). One of these efforts is the provision of assistance in the form of a budget for education management so that national education standards can equalize education quality standards in Indonesia. However, the problem faced so far is the quality of each school which is still far from what is expected. In Tana Tidung District itself, through the Education Office, one of the ways to improve the quality of education is by providing Educational Operational Assistance (BOP).

The quality of education services depends on the good and bad management of school finances. The main problem faced in financial management in Tana Tidung Regency is starting from planning where many school wishes do not match the needs and do not pay attention to the weaknesses possessed by these schools, resulting in a decrease in the quality of education. In fact, by managing finances effectively and efficiently, the quality of education will increase. Particularly in the area of Sesayap District where the Operational Assistance Fund distributed is so large that the financial management is still said to be not optimal so the quality of education has not all been met in accordance with the SNP (National Education Standards).

The activity of Providing Basic Education Operational Assistance (BOPD) aims to free education costs for students who can't afford it and make it easier for other students so that they get better and quality education services until graduation and provide greater access to disadvantaged groups of people. able to be able to reach education services in Tana Tidung District. In addition, the BPOD was provided to improve the quality of education in Tanah Tidung Regency, which consisted of Graduate Competency Standards, Content Standards, Process Standards, Assessment Standards, Educators and Education Personnel Standards, Infrastructure Standards, Management Standards, and Financing Standards. However, until now, the quality of education in Tana Tidung Regency still does not meet the SNP.

Based on the results of the researchers' initial observations in October 2021, several deficiencies were found in the management of education in Tana Tidung Regency, such as educational facilities and infrastructure that were still lacking, then educators and education staff found subject teachers who taught not in accordance with their field of study so that it will have an impact on the competence of graduate students. What's more, there are still many children who drop out of school because they cannot afford to pay for their education.

According to (Suciani & I Wayan, 2019) the score for fulfilling the quality of education based on SNP, namely: Towards SNP level 1: score $< 2,04$; Go to SNP level 2: $2,04 \leq \text{score} < 3,70$; Go to SNP level 3 : $3,70 \leq \text{score} < 5,07$; Go to SNP level 4 : $5,07 \leq \text{score} < 6,67$; dan SNP : $6,67 \leq \text{score} \leq 7,00$. Referring to the achievement score for fulfilling the SNP, that is, the quality of basic education in Sesayap District in 2020 has decreased compared to 2019, especially in terms of facilities and infrastructure standards and management standards.

METHOD

The aims of this study are 1) to find out the financial management of educational operational assistance (BOP) to improve the quality of education in Sesayap District, Tana Tidung Regency; 2) to find out the inhibiting factors for operational assistance financial management (BOP) in Sesayap District, Tana Tidung Regency. Therefore, in this study, the authors will use a type of qualitative research with a case study approach, which is an approach that is carried out intensively, in detail, and in-depth on a matter being studied in the form of programs, events, activities, and others to obtain knowledge/information deeply about it, (Baxter & Jack, 2008). The informants in this study consisted of two main informants (key informants) and ordinary informants. Determination of the main informants in this study was selected purposively and the determination of ordinary informants was selected by snowball sampling, (Sugiyono, 2009).

As for data collection techniques used are interviews, observation, and documentation (Sugiyono, 2011) and data analysis techniques in the form of qualitative descriptive techniques using phenomenological interactive models related to BPOD financial management in Tana Tidung Regency (Miles & Huberman, 1994) suggests that the phenomenological interactive model has three components of analysis, namely reduction, data presentation, and conclusion. Furthermore, the analysis is carried out by combining interactive ways of the main components referred to.

RESULT AND DISCUSSION

Able to Fulfill Financial Obligations

Financial management of educational operational assistance (BOP) is school operational assistance originating from the Regional Government of Tana Tidung Regency which is used for school operational activities. In other words, BOP is used to finance operational activities consisting of personnel expenditures and goods/services expenditures, as well as school capital expenditures. This is in accordance with Regent Regulation Number 07 of 2017 concerning Technical Instructions for Operational Assistance (BOP) that BOP is a regional government program of Tana Tidung Regency which is basically provides funding for non-operational costs for educational units which includes indirect spending, direct spending, personnel, spending on goods and services and capital spending for education units.

The amount of the BOP budget given to each school in Tana Tidung Regency has different amount because this is based on school accreditation and the number of students in each school. The amount of the BOP budget given to education units in the Tana Tidung Regency area is also regulated in the Tana Tidung Regency Regional Government Regulation wherein the Regent Regulation Number 07 of 2017 concerning Technical Operational Assistance (BOP) Instructions explains that the amount of BOP funds received by formal education units and non-formal is calculated based on: a) the number of students registered in the education unit; b) the location of the education unit which is categorized, namely urban, rural and farthest rural; and c) school accreditation level.

The process of disbursing BOP budget assistance to educational units was carried out 4 times, namely in quarters I, II, III, and IV. The BOP financial management starts with planning, bookkeeping, spending, supervision, and financial accountability. This is in line with the opinion Jatmiko (2017) disclose the scope of financial management relating to planning, directing, monitoring, organizing, and controlling the financial resources of an organization.

BOP management planning in Tana Tidung District is the first step in identifying all school needs. Planning determines what, where, when it will be carried out and how it will be carried out. Devas (2009) explained that financial management means managing and managing finances, meaning that financial management must be organized and managed in such a way as to be able to pay off all obligations or financial ties, both short-term, long term and long-term loans at a predetermined time. Accordingly, according to Idoch (2016) which states that identifying activities is the initial stage in the budget preparation process.

In addition, BOP financial planning in Tana Tidung Regency is carried out by planning sources of funds to support activities and achieve educational goals in schools by gathering a number of resources directed at achieving quality education in schools related to the budget as the elaboration of a plan in the form of a budget activity plan school (RKAS) for each activity component contained in the national education standards (SNP), namely graduate competency standards, content standards, process standards, assessment standards, educator and education staff standards, infrastructure standards, management standards, and financing standards. Rekasari (2020) explained that planning is essentially an effort to determine where an organization will go in the future and how to arrive at that goal.

Next, Rekasari (2020) added that planning can be said to be the most important function among other management functions because good school financial planning is a major factor in achieving an educational goal that has been set along with other components. As for school

financial planning, it includes at least two activities, namely the preparation of the school financial budget and the implementation of the school expenditure income budget plan (RAPBS).

Based on the research findings it is known that the program planning for each school in Tana Tidung Regency is carried out through discussions or meetings with the teacher council and school committee where in the discussion meeting the school principal together with teachers and school committee identifies programs that will be implemented for one year either on quarters I, II, III, and in quarter IV with reference to operational activities of personnel spending, goods/services spending, and school capital spending which each contain 8 national education standards (SNP), namely: graduate competency standards, content standards, process standards, assessment standards, educator and education staff standards, infrastructure standards, management standards, and financing standards. The plan for the amount of the budget for each activity in the 8 education standards refers to the priority scale that has been mutually agreed upon at the time the work meeting is held.

Based on the results of an analysis of the BOP financial report documents for each school, it is known that the division of the budget for program planning to be carried out every quarter includes personnel expenditures, goods/services expenditures, and capital expenditures, in which each program contains details on graduate competency standards, content standards, standards processes, assessment standards, educators and education staff standards, infrastructure standards, management standards, and financing standards.

Therefore, in terms of fulfilling financial obligations in managing the BOP budget carried out by the school receiving the BOP budget, it is carried out through the planning stage where in the planning stage the school receiving the BOP holds a joint discussion meeting with the school to plan programs to be included in the RKAS which contains 8 standards education which is then budgeted from BOP assistance.

Honesty

Amerieska (2015) explains that honesty is something that must be done by every human being in various aspects of life, honesty is proof of a commitment to the importance of the right words so that they can be used as a guide, which will provide benefits for the parties entering into the contract (agreement) and also for the community and the environment. Honesty can be said to be a person's basic capital in his social environment because with honesty it means that the person has respected himself.

Honesty in terms of BOP financial management in Tana Tidung Regency was marked by the submission of RKAS data, data on the number of students, and school accreditation in accordance with the conditions and needs of each school. So that the disbursement of the BOP budget refers to the data provided by the school to the District BOP TEAM. As for the process of realizing the BOP budget, it refers to the RKAS that has been prepared and made by each school, and other costs that are not included in the RKAS are not allowed to use the BOP budget because this will affect the accountability of the BOP.

The paradigm of economical, efficient, and effective financial management put forward by Mardiasmo (Sultan, 2014), namely, finance must be managed with good results at low cost (work better and cost less), project finance is managed with a performance-oriented approach that is able to foster work professionalism, especially in the process of making minutes, issuing direct payment requests, and request letters payment of operational expenditures deposited directly to the treasurer.

In line with the results of the research that disbursement of the BOP budget for each activity contained in the RKAS can only be disbursed by the BOP treasurer and the BOP goods treasurer with the approval of the Principal as the person in charge of the BOP funds, this is in accordance with the Regent's Decree concerning the BOP management team at the education unit level. Therefore, activities that will be carried out by the teacher or committee that have been given responsibility by the school will process the disbursement through the BOP treasurer and the BOP goods treasurer. The responsibility of the BOP budget user is to submit receipts for the use or purchase of goods that have been made, which are then returned to the treasurer for reporting on the realization of the BOP budget..

According to that Sultan (2014) called financial integrity, because integrity reflects financial honesty in its presentation. What is meant by the honesty of presentation according to (Sultan, 2014) is that there must be a relationship or match between the numbers and the accounting descriptions and their sources. Financial honesty must also be able to present information openly regarding reports. Meanwhile according to Devas (2009) that honesty is a matter of financial management, in principle, it must be handed over to employees who are truly honest and trustworthy.

Control

Control is a system/procedure that exists within an organization to maintain the process of operating activities in accordance with established policies in order to achieve the goals of the organization itself, (Martini et al., 2019). Controls contain the organizational plans and methods used to maintain or protect assets and produce accurate and reliable information. Therefore, in order to achieve financial management objectives, every organization requires an internal control system. According to (Martini et al., 2019) that the internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, the reliability of financial reporting, securing state assets, and obedience to regulations and legislation. The SPIP element consists of (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring internal control.

Based on the results of the research, BOP financial management in Tana Tidung Regency is managed based on Regent Regulation Number 07 of 2017 concerning Technical Guidelines for the Use and Accountability of BOP Finances where the technical guidelines explain that before arriving at the disbursement process there are several things that need to be done by the school, namely every BOP recipient schools are required to sign a Letter of Agreement for the Provision of Assistance in which each BOP recipient is willing to follow the provisions set by the Tana Tidung District Education Office. The provision in question is that in the process of applying for disbursement of BOP funds, schools are required to prepare and submit an Education Unit Work Plan (RKS), and an Education Unit Activity Plan and Budget (RKAS) to the District BOP Management Team at the beginning of each current fiscal year.

However, Mahmudi (Dodopo et al., 2017) explained that the strength of commitment for an organization is not enough to guarantee the implementation of good financial governance and accountability, but to guarantee the implementation of good financial governance and accountability, it must be supported by the existence of accounting internal controls. Based on the research findings through the interview process and analysis of BOP financial management documents in Tana Tidung Regency, it is known that the disbursement process for the use of the budget for each activity contained in the RKAS is carried out by the school treasurer with the

approval of the school principal which is then given to the chairman of the activity committee. All forms of purchases or expenses must have evidence in the form of receipts or pictures which will be submitted to the school treasurer. This is very important because manurut (Kasmir, 2016) that in order to achieve financial management objectives, the concept of financial management requires a profit risk approach, meaning that a financial manager in carrying out his activities must use the precautionary principle.

The research findings regarding the control exercised by the BOP management in Tana Tidung Regency are in line with the opinion Mahmudi (Dodopo et al., 2017) that in order to guarantee the implementation of good financial governance and accountability, it must be supported by the existence of internal accounting controls that enable the organization to ensure that every transaction has gone through 1) accounting systems and procedures; 2) authorization process; 3) supported by forms, documents and accounting records; 4) several related functions that have been segregated; 5) account code for each transaction. In line with this, Devas (2009) explains about control that financial management officials and supervisory officers must carry out controls so that all of these objectives can be achieved.

Responsibility

Accountable financial management is financial management that can be accounted for starting from planning, implementation, and administration, to financial reporting activities, (Martini et al., 2019). The realization of accountability is the main goal of public sector reform. In general, accountability is a form of obligation to account for the success or failure of the organization's implementation in achieving the goals that have been implemented for previous periods which are carried out periodically, (Mustofa, 2012).

More detail Martini et al. (2019) explains that financial responsibility is accountability regarding financial integrity, disclosure, and compliance with laws and regulations. The target of accountability is the financial reports presented and the applicable laws and regulations which include receiving, storing, and disbursing by government agencies.

Based on the research findings that as a form of accountability in BOP financial management in Tana Tidung District, each manager in each education unit is required to report the results of their activities to related parties. In general, matters reported by program implementers are those related to statistics on beneficiaries and reports on the realization of the BOP.

A statistical report on beneficiaries is a report on beneficiaries of each education unit based on level, status, and type of education unit and a summary of the number of poor students who are exempt from all fees/fees. Meanwhile, the report on the realization of the BOP contains the number of funds allocated for each level of education, the type of education unit, the status of the education unit, and how much has been absorbed. In addition, regarding BOP financial accountability in Tana Tidung Regency, it is known that budget accountability is also carried out by each school in the form of a document of financial reports on the use of BOP budget funds made by the BOP financial treasurer and BOP goods treasurer which is then submitted to the Regency BOP TEAM in this case to the Education authorities. According to this Soekirman (Utama & Setiyani, 2014) an obligation to provide accountability or answer and explain the performance and actions of a person/legal entity/leader of an organization to a party that has the right or authority to request information or accountability.

Based on the results of the documents carried out by the researcher, it is known that several documents reporting on the use of BOP funds which are the responsibility of schools receiving

BOP include: 1) Statement of responsibility for the use of BOP funds signed by the school principal; 2) reports on the realization of the use of BOP funds; 3) cash closing register; 4) minutes of checking cash; 5) general cash book per month; 6) bank savings book which is printed out/printed every month; 7) tax book; 8) proof/receipt; 9) attachments containing all proof of cash payments/disbursements, proof of tax payments; and 10) copy of bank statement/school account book. This is a requirement for responsible financial management, namely all matters relating to the receipt of sources of funds and utilization of funds, as well as management of financial administration evidence that can be accounted for, (Harsono, 2007).

Meanwhile according to (Martini et al., 2019) a normative measure embodied in accounting information so that it can fulfill the objectives of accounting reports, namely: providing information about the sources, allocation, and use of financial resources, providing information regarding the adequacy of current period revenues to finance all expenses, providing information regarding the number of economic resources used in the activities of the reporting entity and the results that have been achieved, providing information on how the reporting entity finances all of its activities and fulfilling its cash needs, provides information on the financial position and condition of the reporting entity in relation to its sources of revenue, both short and long term, including originating from tax collections and loans, providing information regarding changes in the reporting entity's financial position, whether it has increased or decreased, as a result of activities carried out during the reporting period.

Result of Use and Usability

Devas (2009) explained that one of the principles of financial management is effectiveness and efficiency which are procedures for managing regional finances in such a way as to enable programs to be planned and implemented to achieve organizational goals at the lowest possible cost and in the shortest possible time as soon as possible. Santoso (2011) emphasized in detail that efficiency means that the use of the budget can produce maximum (effective) output. While effectiveness means that the use of the budget must achieve the targets or objectives of the public interest.

The results of the study indicate that BOP financial management in Tana Tidung Regency has achieved effectiveness and efficiency in its management because it has been able to fulfill the objectives of providing BOP budget assistance, namely its management is intended for indirect spending, direct spending, personnel spending, goods and services spending and spending capital in which each contains 8 educational standards.

Some of the activities carried out by BOP recipient schools are in accordance with the allocation of BOP assistance based on the results of budget realization, namely 1) direct spending and employees, namely the development of assessment standards such as payment of committee and supervisor honorariums for the implementation of end-of-semester assessment activities, development of educator and educational standards in the form of honorarium payments contract teachers and education personnel; 2) spending on goods and services, namely developing competency standards for graduates whose budget realization activities are in the form of increasing achievement in the non-academic field, such as PMR activities, student council activities and carrying out internal school competitions; 3) capital expenditure, namely the development of graduate competency standards in the form of spending on arts, skills and extracurricular activities.

In addition, based on the results of observations it is known that several activities carried out by schools in developing graduate competence carry out sports and arts competitions between

classes, holding class cleanliness competitions. In addition, BOP recipient schools have been equipped with internet networks, the source of which is Education Operational Assistance (BOP). At SDN 001 Tana Tidung, based on observations, it was found that in extracurricular activities. According to Mahmudi (in Untari, 2015) it has achieved effectiveness because schools are able to meet the expected targets where the degree of success has an influence on the ability to provide educational services as previously determined.

Inhibiting Factors in Financial Management of Basic Education Operational Assistance (BOPD) in improving the quality of education in the Sesayap sub-district, Tana Tidung Regency

Based on Regent Regulation Number 07 of 2017 concerning Technical Guidelines for Financial Management of Educational Operational Assistance in Tana Tidung Regency, it is explained that the time for each BOP to be given to each school is for 12 (twelve) months, from January to December of the current year. Distribution of BOP is carried out in 4 (four) quarters, namely the first quarter, second quarter, third quarter, and fourth quarter. This means, at the beginning of each quarter after the BOP recipient schools have submitted the BOP budget accountability report documents, the Education Office is obliged to make timely disbursements to schools in the context of implementing programs that have been scheduled by schools receiving the BOP.

However, based on research results it is known that the management of disbursement of the BOP budget in each school often experiences delays in disbursing it so schools receiving BOP sometimes carry out their programs not according to the planned schedule. Even if they have to carry out the program according to the previous plan, the school must pay its own expenses to fund urgent activities.

Another finding, namely the delay in accountability carried out by elements of the activity program activity committee at school in reporting the results of their activities to the BOP flag and to the BOP goods treasurer, it often causes the BOP treasurer to work on his financial report documents during the deadline for submitting reports to the Regency BOP TEAM. (Silvy & Yulianti, 2013) explains that individuals with adequate financial knowledge will have better financial management behaviors, such as paying bills on time, keeping a record of expenses made every month, and having a reserve fund for emergencies.

Apart from above, Maharani (Humaira & Sagoro, 2018) that one of the factors that influence financial management behavior, namely financial literacy and financial attitude. Meanwhile, according to Kholilah and Iramani (Humaira & Sagoro, 2018) that there are many variables that influence financial management behavior, one of which is financial knowledge. Financial knowledge as one's mastery of various things about the world of finance financial tools and financial skills, Kholilah and Iramani (Humaira & Sagoro, 2018)

CONCLUSION

Based on the results of the research and discussion that has been described, it can be concluded that: 1) Financial management of educational operational assistance (BOP) in improving the quality of education in Sesayap District, Tana Tidung Regency as a whole is carried out effectively and efficiently as seen from several indicators, including: a) The ability to fulfill financial obligations, namely the educational operational assistance provided to schools can meet

the 8 educational standards contained in the school budget work plan (RKAS); b) Honesty, namely that the amount of the BOP given to each school is based on the data submitted to the District BOP TEAM and the financial accountability carried out by schools receiving the BOP is carried out by collecting financial report documents which contain various data and documents as stipulated in the Regent's regulations Tana Tidung Regency c) Control, which is carried out by the Regency BOP TEAM and the education unit BOP TEAM by carrying out everything regulated in the Tana Tidung Regency government regulations d) Responsibility, namely the BOP TEAM education units are responsible for the realization of the BOP budget by attaching evidence of budget expenditures in the form of receipts and documentation of activities; and e) The results of use and efficiency, namely the overall effectiveness and efficiency of BOP financial management in Tana Tidung District, schools that receive BOP have realized their budget based on 8 national education standards. 2) Obstacles in the management of financial operational assistance (BOP) faced by BOP recipient schools are delays in the disbursement of BOP which can affect the performance of the BOP TEAM in education units. In addition, the awareness of implementing program activities in educational units is still lacking in accountability for the finances that have been realized.

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