

## Analysis of The Use of School Operational Costs on The Learning Outcomes of The Junior High School Students

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**Abstract.** This study aimed: (1) to determine the use of educational operational costs (BOS funds) for Junior High Schools (SMP), and (2) to determine the effect of using of educational operational costs (BOS funds) for the quality of learning on student learning outcomes of SMP. This research was an associative-causal study. The population of this research were all districts and cities in South Sulawesi Province as many as 21 regencies and 3 cities. Data collection was carried out using documentation techniques. Data analysis was performed by: (1) data testing (normality test), and (2) hypothesis testing, which included: simple linear regression analysis and t test. The results showed: (1) The use of education operational costs (BOS funds) of SMP for learning quality ranged from 17-36 percent, (2) The use of operational costs for education (BOS funds) of SMP for learning quality had no effect on student learning outcomes. This was because the allocation of educational operational costs (BOS funds) for the quality of learning was still low for teacher professional and education personnel development activities.

**Keywords:** School Operational Costs, BOS funds, student learning outcomes.

### BACKGROUND

Learning outcomes were important things in assessing the success of the implementation of education. Through the learning outcomes obtained, it could be seen the quality of education. Learning outcomes were the result of learning activities carried out by teachers in class, which could be identified through the implementation of learning evaluations. Learning activities could be seen in the Learning Implementation Plan (RPP), while in general these activities were also reflected in the school's Annual Activity Plan (RKT), which was accompanied by a budget for each activity. Thus, one of the factors that influence learning activities which ultimately affects learning outcomes was educational costs.

Generally, educational costs in schools include: (1) investment costs, which consist of investment costs for education land and other investment costs, (2) operating costs, which consist of personnel costs and non-personnel costs, (3) tuition assistance , and (4) scholarships (PP 48/2008). Operating costs of school were part of the education funds needed to finance operation activities of school so that educational activities in accordance with National Education Standards could take place regularly and continuously (PP 32/2013).

As a form of responsibility in the administration of education, especially in funding education in schools, the Government had budgeted funds in the form of School Operational Assistance (BOS) at the SD, SMP, SMA, SMK, and SDLB/SMPLB/SMALB/SLB levels with the aim of improving the quality of the process. learning at school. The BOS value for SMP in 2018 is IDR 1,000,000.00 per student per year (Permendikbud 1/2018).

The receipt of BOS funds by the school would be allocated in the Annual Activity Plan (RKT) to fund the implementation of learning activities as stated earlier. If we analyzed more deeply, allocations of costs based on these activities could be categorized into four focus activities, namely: (1) activities related to the quality of learning, (2) activities related to supporting the quality of learning, (3) activities related to management, and (4) activities related to access to education.

Various research results on education financing showed the influence of educational costs on learning outcomes (Syamsudin, 2009; Azis, 2011; Muhroji, 2012; Setiawan, Djaenuddin, & Fatimah, 2015). But on the other hand, Jasmina (2016) showed that central and local government spending on education had no effect on learning outcomes. Likewise, at first glance, the provision of BOS funds to students with the same amount did not result in the same learning outcomes in every school ([puspendik.depdikbud.go.id](http://puspendik.depdikbud.go.id)).

Based on the background presented above, the researcher were interested in knowing: (1) How did the use of education operational costs (BOS funds) for SMP?, and (2) How did the use of educational operational costs (BOS funds) for quality of learning affect the learning outcomes for SMP.

## **METHOD**

This research was an associative-causal study. The population of this research were all districts and cities in South Sulawesi Province as many as 21 districts and 3 cities, while samples were taken by purposive sampling technique with criteria the district/city (1) published the use of education operational costs (BOS funds) for SMP on the BOS portal page of the Ministry of Education and Culture ([www.bos.kemdikbud.go.id](http://www.bos.kemdikbud.go.id)) for 2019, and (2) published the National Examination (UN) score on the page of the Education Assessment Center of the Ministry of Education and Culture ([www.puspendik.kemdikbud.go.id](http://www.puspendik.kemdikbud.go.id)) for 2019. All of district and cities were met the criteria to be a sample. Data collection was carried out using documentation techniques. Data analysis was performed by (1) data testing (normality test), and (2) hypothesis testing, which included: simple linear regression analysis and t test.

## **THEORITICAL REVIEW**

### **1. Student Learning Outcomes**

Learning outcomes were changes that occur in individuals who learn (Supardi, 2013:2) in the form of behavior in students that could be observed and measured in

the form of changes in knowledge, attitudes, and skills (Hamalik, 2015:41). These behavioral changes include cognitive, affective, and psychomotor fields that were owned by students after experiencing learning experiences (Sudjana, 2016:3). These changes were not only changes regarding knowledge, but also knowledge to form skills, habits, attitudes, understanding, mastery, and appreciation in the individual who learns (Supardi, 2013:2). These learning outcomes were the realization or expansion of a person's potential skills or capacities. Mastery of learning outcomes by a person could be seen from their behavior, both behavior in the form of mastery of knowledge, thinking skills, and motor skills. In school, learning outcome could be seen from the students' mastery of the subjects they were taking (Sukmadinata, 2009:102). Based on the above, learning outcomes were the abilities that students have after receiving their learning experiences which include cognitive, affective, and psychomotor aspects.

The forms of learning outcomes include: (1) Cognitive domain, (2) Affective domain, and 3) Psychomotor domain (Djamarah, 2011:18). Furthermore, Syah (2013:216) divides three indicators of learning outcomes, including: (1) Creative Domain (Cognitive), (2) Domain of Feeling (Affective), and (3) Domain of Intent (Psychomotor). Based on the description above, it could be seen that the indicators of learning outcomes consist of three forms, namely the realm of creativity (cognitive), the realm of sense (affective), and the realm of intention (psychomotor).

Measurement of learning outcomes could only be done after a learning evaluation was carried out. At school, this learning outcome could be measured by the students' mastery of the subjects they were taking, for example, by holding National Examinations (UN) at each level of SD, SMP, and SMA or equivalent.

The UN was a system of evaluating standards for primary and secondary education nationally and the equality of education quality at the regional level carried out by the Education Assessment Center of the Ministry of National Education and Culture based on Law Number 20 of 2003 which aimed to evaluate student learning outcomes nationally so that it could be said that the UN scores could be a benchmark in assessing student learning outcomes.

## **2. BOS Funds**

Based on the Regulation of the Minister of Education and Culture Number 1 of 2018 concerning Technical Instructions for School Operational Assistance, BOS funds were a Central Government program to provide funding for non-personnel operating costs for primary and secondary education units. BOS Fund was a government program to support the pilot implementation of the 12 year compulsory education program, which was basically for the provision of funding for non-personnel operating costs for basic education units as the implementer of the compulsory education program.

Generally, the BOS program aimed to ease the burden on the community on education financing in the context of quality learning, as well as to play a role in

accelerating the achievement of the Minimum Service Standards (SPM) in schools that has not met the SPM, and the achievement of the National Education Standards (SNP) in schools that had met the SPM.

The use of educational operational costs (BOS funds) in schools must be based on a joint agreement and decision between the BOS School Team, the Teacher Council, and the School Committee. The results of the above agreement must be written in the form of minutes of the meeting and signed by the meeting participants. The agreement on the use of educational operational costs (BOS funds) must be based on the priority scale of school needs, especially to help accelerate the fulfillment of SPM and/or SNP.

Generally, the main obligation of school in using the operational costs of education (BOS funds) was to buy or provide textbooks for students and handbooks for teachers according to the curriculum used by the school. Further, the BOS Financing Components for SMP were used to: (1) Library development, (b) Admission of new students, (c) Learning and extracurricular activities, (d) Learning evaluation activities, (e) School management, (f) Professional development of teachers and education personnel, as well as development of school management, (g) Subscription to power and services, (h) Maintenance of school facilities and infrastructure, (i) Payment of honoraria, (j) Purchase or maintenance of multi media learning tools, (k) other costs.

Based on the focus of activities, the Financing Component of educational operational costs (BOS funds) could be grouped into four types, namely: (1) Learning Quality, was activities that were directly related and or have a direct effect on the learning process, (2) Supporting Quality of Learning, was activities that were not directly related and or had no direct effect but support the learning process or were useful for improving the learning process, (3) Management, was activities related to the management of education services in general, (4) Access, was activities related to increasing school capacity and decreasing school dropouts.

## **RESULTS**

The data from 24 districts and cities in South Sulawesi in 2019 showed: (1) Learning outcomes (UN scores) ranged from 44-58, and (2) The use of educational operational costs (BOS funds) for SMP was dominant for management activities with a proportion of 25-44 percent and for activities to support the quality of learning with a proportion of 24-39 percent.

The results of the normality test which aimed to test whether in the regression model the confounding or residual variables had a normal distribution (Ghozali, 2011: 35) showed a probability value of 0.200 was greater than the significance level 0.05. Thus, the data used in the regression model was normally distributed so that it could be used in regression analysis.

The results of the t test were used to test the effect of the use of educational operational costs (BOS funds) for learning quality on learning outcomes, which were tested at a significance level of 0.05 showed the probability value of the use of educational operational costs (BOS funds) for learning quality were 0.733 greater than the significance level 0.05. This showed that the use of educational operational costs (BOS funds) for learning quality had no effect on learning outcomes.

## **DISCUSSION**

The results of this research showed that the use of educational operational costs (BOS funds) for learning quality had no effect on student learning outcomes. This was because the allocation of the use of educational operational costs (BOS funds) for learning quality was still low for teacher professional development and education personnel activities, and was still dominant for library development activities and the purchase of textbooks. On the one hand, the existence of library facilities and textbooks was very necessary in achieving optimal learning outcomes. But on the other hand, the existence of teachers who had adequate competence was also needed in the implementation of effective learning and in the use of library facilities and textbooks for students to achieve optimal learning outcomes.

The results of this study were in line with Jasmina's (2016) research which shows that central and local government spending on education had no effect on learning outcomes. On the other hand, the results of this study were not in line with the results of research by Syamsudin (2009), Azis (2011), Muhroji (2012), and Setiawan, Djaenuddin, & Fatimah (2015) which show that the cost of education had effect on learning outcomes.

## **CONCLUSION AND SUGGEST**

Based on the research results, it was known that: (1) Students learning outcomes (UN scores) in districts/cities in South Sulawesi in 2019 ranged from 44-58, (2) The use of operational costs for education (BOS funds) for SMP is dominant for management activities and activities to support the quality of learning, (3) The use of education operational costs (BOS funds) SMP for the quality of learning did not affect on student learning outcomes.

Implementation of this research was suggested to: (1) District and City Governments to recommend School Principal of SMP to increase the allocation of educational operational costs (BOS funds) for teacher professional development and education personnel activities to increase teacher competence as an effort to achieve the effectiveness of learning which would improve student learning outcomes, (2) Further research, was advisable to reduce the unit of analysis or research objects from districts/cities level to schools level, expand the measurement of learning outcomes from the UN results to school-level assessments, and expand the object of research to other level schools (SMA, SMK, MA).

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