

Existence of Educational Personnel in Create Transparency Reporting Education Financing at Informatics Vocational School Integrated Bandung

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ABSTRACT

Financing education is vital components in organization education quality , but implementation transparency reporting Still face various challenges in the era of decentralization Education . Research This aiming to study existence power education in create transparency reporting financing education at Informatics Vocational School Integrated Bandung. Using approach qualitative descriptive , data collected through observation , interview in-depth , and study documentation . Research results show power education play a role strategic through mechanism structural with implementation transparency realized through display information finance and ARKAS applications . Research This also reveals factor Supporter in the form of framework regulation , support leadership , and implementation technology information , while factor inhibitor covers delay disbursement of funds and limitations infrastructure technology . Research This confirm importance strengthening capacity power education and optimization technology information For increase transparency reporting financing in schools vocational that has complexity more tall in management finance Because need development skills vocational

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1. INTRODUCTION

Financing education own a very important role in the education process , financing as factor supporters . Learning process teach will implemented walk in a way maximum if the goal to be achieved

achieved fulfil requirements that have been determined in accordance with planning . In the same vein , Fatah (2006) said that financing is urgently needed For need operational , and implementation school based need real consisting of from salary , welfare employee , improvement learning process activities teaching , maintenance and procurement facilities and infrastructure , improvement coaching student affairs , improvement ability professional teacher, administration schools and supervision . Education plays a role important in to form source Power man quality . Therefore that , education understood as lamp civilization human and sourced from four mark namely : value theological , metaphysical , scientific , and value mechanics (Suharyanto , 2024).

The Birth Republic of Indonesia Law Number 20 of 2003 concerning The National Education System is runway law and affirmation attitude government towards system reform education national in Indonesia, after previously launched policy management based on school (MBS). MBS is One form of education reform agenda in Indonesia. Law the load vision , mission , function and objectives education national For realize quality , relevant education with need community , and empowered competition in life global society . Affirmation return spirit of reform in the field education namely with issuance Republic of Indonesia Law (UU) Number 14 of 2005 concerning Teachers and Lecturers, Regulations Government of the Republic of Indonesia Number 19 of 2005 concerning National Education Standards (SNP), as well as a number of policy technical regulations implementation from laws and regulations government said , both at the level of department until government areas and schools as holder autonomy education at the lowest level .

In the era of decentralization education , transparency management financing education become demands that are not inevitable . According to Sulistiyan (2011), transparency is principles that guarantee access or freedom for everyone for to obtain information about organization organization , namely information about policies , the process of making and implementing them , and results achieved . Financing transparent education will increase trust stakeholders interests and can push participation public in organization education . As expressed by Mulyasa (2012), transparency finance in context education is openness source finances and their amounts , details use , and clear accountability so that make it easier interested parties For know it .

Management based on school (MBS) which has implemented since a number of year ago give more autonomy wide to school in manage source the power it has , including in management of education funds . Caldwell (2005) emphasized that MBS is decentralization authority taking decision about allocation source power at level school . In line with This , Danim (2010) stated that MBS provides authority to school For set related policies with management source power , including finance school . However , freedom This must balanced with accountability and transparency so as not to happen abuse authority .

Educational staff hold role strategic in create transparency reporting financing education . Law Number 20 of 2003 concerning The National Education System defines power education as member a society that dedicates self and lifted For support organization education . Educational staff on duty carry out administration , management , development , supervision and service technical For support the education process in the unit education . According to Sagala (2013), energy education is component important in system education on duty manage various aspect administrative education , including finance and financing education . With Thus , professionalism power education is very much needed in management financing transparent education .

Reporting financing transparent education need clear and standardized system . This is in line with Bastian's opinion (2007) states that accountability finance institution education demand institution education For provide information accurate and precise finance time to various interested party . More Furthermore , Pidarta (2011) explains that role power education in management and reporting finance education must referring to the principle transparency , accountability , effectiveness , and efficiency . Existence power professional education will produce management good finance and transparent reporting .

Development technology information open opportunity for institution education For increase transparency reporting financing education . According to Darmawan (2014), the utilization of technology information in management finance education can increase efficiency , effectiveness and transparency management finance . In line with that , Sutikno (2009) stated that technology information can become tool effective help in management and reporting finance education . Educational staff who have competence in field technology information will capable optimize use technology in create transparency reporting financing education .

Transparency in reporting financing education is also related close with *good governance* in management institution education . According to Tilaar (2008), *good governance* in education demand existence transparency , participation and accountability in management source Power education , including finance . This is supported by opinion Suryadi (2014) stated that that implementation principles *good governance* in management finance education will increase trust public to institution education . Existence power education that understands and applies principles *good governance* will support creation transparency in reporting financing education .

Although effort For create transparency reporting financing education has done through various policies and regulations , but its implementation Still face various challenge . According to research conducted by Supriadi (2010), still there is gap between regulation and implementation in matter transparency management finance education . This is caused by various factors , including limitations source Power human , weakness supervision , and lack of commitment stakeholders interests . Another study conducted by Raharjo (2012) showed that improvement capacity power education in management finance and understanding about principle transparency can increase quality reporting finance education

Complexity management financing education in the era of decentralization demand more roles big from power education . As put forward by Miarso (2009), the workforce education No only play a role as executor administrative , but also as manager who manages source Power education in a way effective and efficient . In the context of This , Suryosubroto (2010) emphasized importance development competence power education in field management finance and reporting For create transparency management financing education . With Thus , existence power professional and competent education is factor key in create transparency reporting financing education .

Educational staff is vital components in system education national which has role strategic in realize objective education . Law Number 20 of 2003 concerning The National Education System defines power education as member a society that dedicates self and lifted For support organization education . According to Sagala (2013: 87), energy education is element important in realize quality education Because they operate function very necessary support in operationalization institution education , including in aspect management finance and financing education .

The era of decentralization education and implementation Management Based on School (MBS) has give more authority big to institution education For manage source the power it has , including in aspect finance and personnel. Caldwell (2005: 118) emphasized that MBS is form decentralization that identifies school as the main unit improvement and provide more autonomy big to school For take decision about allocation source power . In the context of this , power education own not quite enough more answers big in management and accountability use source Power education .

Transparency has be one of fundamental principles in governance organization public , including institution education . Sulistiyani (2011: 98) defines transparency as principles that guarantee access or freedom for everyone for to obtain information about organization organization . In the context of financing education , Mulyasa (2012: 143) stated that transparency finance related with openness source finances and their amounts , details use , and clear accountability so that make it easier interested parties For know it .

Development technology information has open opportunity new for improvement transparency in reporting financing education . Darmawan (2014: 218) stated that utilization technology information in management finance education can increase efficiency , effectiveness , and transparency . Educational staff sued For own adequate digital literacy For optimize utilization technology in administration

education . This is in line with opinion Sutikno (2009: 289) emphasized that that competence power education in field technology information become factor determinant in create transparency and efficiency management institution education in the digital era.

Educational staff is one of component important in system education national which has role strategic in support the implementation process education . Existence power education become factor key in support creation system effective , efficient and quality education . For understand in a way comprehensive about power education , necessary under review various perspective and definition from the experts as well as runway juridical which becomes base existence power education in system education national .

In general etymology , educational word regarding with field work educate . This word originate from the words of the educator who received the prefix " ke " and the suffix " an", which means process or activity educate . In the context of education in Indonesia, the word education own equivalent meaning with the phrase " teaching and science" education ", so that if associated with power education , meaning the people involved in the process of activity education (Yahya, 2013: 17). Concept This show that power education own wide coverage , no only limited to teachers or educators , but covers all over personnel involved in management system education .

Educational staff is component important in system education national . Based on Republic of Indonesia Law Number 20 of 2003 concerning National Education System in Chapter 1 Article 7, human resources education defined as member a society that dedicates self and lifted For support organization education at a area . Existence power education is very important success of educational programs Because they responsible answer in operate administration , management , development , supervision and service technical in the educational process .

Classification power education can seen from a number of perspective , especially based on position and employee status . Simanjuntak (2016: 24) explains that " power education is all over components contained in agency or institution education that is not only includes teachers only , but all people involved and participating in education ." Classification This show complexity system Supporter in institution education that works in a way synergistic For reach objective education national .

Educational staff own role strategic in develop and advance system education national . As one of the component main in institution education , manpower education functioning as vital support for creation environment effective and efficient learning . According to regulation national Law No. 14 of 2005, manpower education together with power educator play a role as agent learning For increase quality education national , development knowledge knowledge , technology , and art , as well as devotion to society . Existence power education No can separated from effort achievement objective education national which leads to development potential participant educate in a way comprehensive , good from spiritual, moral, intellectual aspects , as well as social .

The essence transparency in financing education is realize mutual trust between government , schools and society through provision adequate and guaranteed information convenience in to obtain accurate information . Transparency become very important Because can increase trust public to institution education at a time push participation public in supervision management of education funds . Najihah and Muhammad (2021: 230) emphasize that management finance institution education need implemented with be careful and thorough , where his accountability No only faced with a relationship with man only , but also demanded accountability before Allah SWT .

Transparency in context education refers to openness in all over aspect management finance institution education , starting from source of funds up to use and accountability . According to Sinaga (2024: 224), the principle transparency in management finance and financing education require existence openness in manage activities in the institution education , especially in aspect finance , with clarity about source of funds, amount , details use , and accountability for all interested party can access it with easy .

In its implementation , the principle transparency require provision clear and easy information accessible to all stakeholders interests . This is covers transparency in planning budget , receipt of funds, use of funds, and reporting and evaluation use of education funds . Mardiasmo (2018: 45) emphasizes

that principle transparency in management finance education No only limited to provide information , but also ensure that information the relevant , accurate , precise time , and can accessed by interested parties , including parents students , committee schools , and communities .

Reporting mechanism financing transparent education is a systematic process in serve information finance education in a way open to all stakeholders interests . Mardiasmo (2002: 30) defines transparency as government openness (open process) in give related information with activity management source Power public to parties in need information . In the context of education , institutions education obliged give information finance and information others that will used For taking decisions by interested parties

Transparency in reporting financing education implemented through a number of mechanism . First , the presentation report comprehensive and easy finance understood , includes source of funds, amount of funds, allocation use , and results achieved . Second , formation system information management integrated and accessible finance accessed by stakeholders interests . Third , publication report finance through various media, both print and also electronics , for ensure range extensive information . Fourth , provision of discussion forums or regular meeting with stakeholders interest For discuss management finance education (Hamid, 2019: 142).

2. METHODS

In research this , approach studies case chosen For allow exploration deep to existence power education in create transparency reporting financing education at Informatics Vocational School Integrated Bandung. Through approach this , researcher can catch nuances fine from the management process financing education , role power education , as well as to obtain rich and contextual understanding about practices transparency in reporting finance school . In research this , approach qualitative descriptive chosen For allow exploration deep to existence power education in create transparency reporting financing education at Informatics Vocational School Integrated Bandung. This method allow researcher For explain and interpret the phenomenon that occurs in a way deep , so that can produce comprehensive understanding about practices management and reporting finance school . According to Sugiyono (2018: 9), research qualitative is research based on philosophy postpositivism , used For researching condition natural objects , where researcher as instrument key , technique data collection was carried out in a way triangulation , data analysis is inductive / qualitative , and results study more emphasize meaning than generalization .

Observation done For observe in a way direct management and reporting process finance at SMK Informatika Integrated Bandung. Through observation , researcher can know practices transparency in financing education , as well as identify patterns that emerge in activity management finance school . Notes systematic field made For documenting findings observation (Creswell, 2014: 234). According to Spradley (2016: 74), observation in study qualitative allow researcher For see , hear , and feel in a way direct current phenomenon researched .

Interview deep done with head school , manpower education that handles finance , teachers, and committees school For dig perspective they about existence power education in create transparency reporting financing education at Informatics Vocational School Integrated Bandung. According to Sugiyono (2015: 138), interview This allow researcher For understand experiences , perceptions , and interpretations of stakeholders interest related practices said . Researchers submit question open that encourages informant For share his experiences and thoughts in a way detailed (Patton, 2015: 452). In addition to observation and interviews , researchers also collected and analyzed various document related , such as report finance school , documents management budget , procedures operational standard management finance , and other related documents with financing education at Informatics Vocational School Integrated Bandung. Analysis document This help researcher to obtain better understanding comprehensive about practice transparency in reporting finance school (Bowen, 2009: 33). According to Yin (2018: 114), the study documentation can give stable , specific , and reliable information under review repeatedly in the research process .

For ensure validity of data in study this , researcher use technique triangulation . Triangulation done with collect data from various sources , such as interview with head school , manpower education that handles finance , teachers, and committees school , and observation directly in the field and study documentation . Data obtained from various source This Then compared and analyzed For identify themes dominant and emerging patterns (Patton, 2015: 661). The triangulation process This help researcher to obtain better understanding comprehensive and minimize bias (Denzin & Lincoln, 2018: 318).

Integrated Vocational School Selection Mother as location study based on considerations that school This has implement system management based on school and have structure power complete education in management financing education . As put forward by Moleong (2014), the selection location study in study qualitative must consider conformity with focus research and availability subject representative research .

3. FINDINGS AND DISCUSSION

Informatics Vocational School Integrated Bandung is institution education vocational private sector that has contribute in to make smart generation young people in the District area Mother , Bandung Regency , West Java Province since its establishment on July 13, 2009. The school This founded with vision For produce competent graduates in the field technology information and communication as well as own Power competition high in the world of work . Stand with a Decree of Establishment Number 421.3/1684-Disdikbud, Informatics Vocational School Integrated Bandung is under under the auspices of the Ministry of Education and Culture of the Republic of Indonesia. The strategic location of the school is on Jalan Oma Anggawisastra No. 139 Cibeet , Kecamatan Mom , make it easy access for public around For get service education quality vocational training .

On his way build reputation academic , vocational school Informatics Integrated Bandung has succeed to achieve B accreditation from the National School /Madrasah Accreditation Board (BAN-SM) with Accreditation Decree Number 053/BAN-SM/SK/2019 which was determined on January 21, 2019. Achievements This is results from commitment school in guard quality education and services to participant educate . Leadership school moment This be under Mr. Dede Sobandi's control as Head School , supported by Mr. Asep Wahyu as the school operator responsible for answer to data and information management school . Under This solid leadership , SMK Informatika Integrated Bandung continues make an effort increase quality education and achieve standard highest in organization education vocational in the field informatics .

In terms of population participant educate , Informatics Vocational School Integrated Bandung has varying composition with a total of 555 students consisting of from 246 students male and 309 students women . This data show existence domination student Woman amounting to 55.7% of the total population students , which reflects increasing interest race Woman to field technology information and communication . Learning process in schools This guided by 30 professional teachers who have competence in their respective fields . With teacher- student ratio around 1:18, school can give enough attention to development academic and non- academic every participant educate . The teachers do not only focused on development skills technical students , but also instill values character and entrepreneurship For prepare student face challenges of the world of work and industry after graduation.

As institution education vocational in the field informatics , SMK Informatics Integrated Bandung provides relevant expertise programs with need industry moment This . School This equipped with various facility Supporter like laboratory computers , internet networks , libraries , and classrooms adequate practice For ensure student get experience optimal learning . In addition , the school also establishes cooperation with various industry and institutions For expand chance Internship and placement Work for its graduates . With Thus , Informatics Vocational School Integrated Bandung does not only functioning as institution formal education , but also as bridge connecting participant educate with the world of work professional in the field technology information and communication .

Role of Educational Personnel in Create Transparency Reporting Education Financing

Transparency reporting financing education at Informatics Vocational School Integrated Bandung is implementation from principle accountability implemented by all school stakeholders , especially educational staff education . Based on results research , revealed that power education own role strategic and central in manage as well as create transparency reporting financing education . This role seen from various dimensions management finances involving head school , treasurer , manpower administration , committee schools , and related teacher elements direct with management finance .

Head school as leader highest in the institution education own not quite enough answer main in create transparency reporting finance like stated by respondents :

" About transparency Informatics Vocational School Finance Integrated Bandung is there are two kinds , the first there is something displayed on the data board that we Can Look direct or other people can too Look receipt of funds that we accept , and the second there are also those who go through ARKAS application or (Plan Activity Budget School) that Can seen online ." (Interview , May 19, 2025)

In management finance school , there is distribution roles and responsibilities clear answer . Head of Administration of Informatics Vocational School Integrated Bandung is responsible answer to implementation bookkeeping done by the treasurer school . Make bookkeeping finance about receipts , income , expenditure , bank cash, cash , taxes , and activities not unexpected . School receive aid funds from government and from committee school , and also must report all the funds we accept from government to service education , and committee funds received . Mechanism reporting finance at SMK Informatika Integrated Bandung adopts principle Management Based on School (MBS) where the parties school given authority full by the Foundation for manage finance in a way independent . The role of teachers in management finance school although No directly , but still own significant contribution .

In general straight away , head school No involved full in compile budget , but usually involved in form collection proposal need from each field or eye lessons . So, even though not sitting on the team budget core, still given room For convey need learning , such as tool props , books , or activity students . Validation process reporting finance involving various party For ensure accountability . Transparency in management finance school No only covers regular reporting to service education or foundation , but also to internal stakeholders such as teachers and committees school . Teacher involvement is more to direction supervision passive . Head school give input or question moment meeting evaluation or when report delivered , but No in a way active monitor or evaluate every expenditure . Usually information the delivered by the treasurer moment There is meeting committee or meeting big school.

Utilization technology information in reporting Finance is also one of the strategies implemented For increase transparency . Use ARKAS application and reports in a way manual.very help in a way effective and efficient . This is show that school has integrate technology in system reporting finance For make it easier access and improve transparency . Educational staff own vital role in create transparency reporting financing education at Informatics Vocational School Integrated Bandung. As expressed in findings research , role This nature strategic and central in management finance institution education . Transparency implemented is embodiment from principle accountability that involves all school stakeholders , especially staff education . Principles transparency in management finance education No only limited to provide information , but also ensure that information the relevant , accurate , precise time , and can accessible to interested parties .

In general structural , head school as leader highest in the institution education hold not quite enough answer main in create transparency reporting finance . Based on results interview , Head Informatics Vocational School Integrated Bandung that implement transparency through two mechanisms main : display information finance on the data board that can accessed public and use ARKAS application (Plan) Activity Budget School) which can accessed online . Approach This in line with draft or principle transparency in management finance education require existence openness with clarity about source of funds, amount , details use , and accountability for all party concerned can access it with easy .

Distribution roles and responsibilities clear answer between power education become factor key in create transparency reporting financing education . Making bookkeeping finance about receipts , income , expenditure , bank cash, cash , taxes , and activities not unexpected . System reporting structured finance This is implementation from perspective management education . Educational staff as member a society that dedicates self in a way direct in organization education , including in aspect management finance .

Implementation Management Based on School (MBS) at Informatics Vocational School Integrated Bandung provides authority full to party school For manage finance in a way independent . Decentralized model management finance This make power education as actor main in create transparency reporting finance . Approach This to demonstrate that power education is component important in planning , implementing , evaluating , and developing educational programs , including in aspect financing .

Although No involved direct in management finance , teacher as part from power education also has contribution significant in create transparency . Teacher involvement is more on supervision passive and giving input moment meeting evaluation . Participation patterns This is form implementation from draft internal stakeholder involvement in monitoring management finance . In simple understood that power education No only play a role as executor technical administrative , but also as partner strategic in development institution education .

Validation process reporting finance at SMK Informatika Integrated Bandung involves mechanism verification layered involving Head School and team manager finance . This process aiming ensure accuracy and validity the report to be delivered to the Department of Education and the Foundation. This mechanism is implementation from principle accountability in management Education finance . With words others , management finance institution education need implemented with be careful and thorough , where is the accountability No only faced with a relationship with man only , but also demanded accountability before Allah SWT .

Utilization technology information through The ARKAS application is an innovative strategy implemented by the workforce Vocational High School Informatics Education Integrated Bandung in increase transparency reporting finance . Use technology This in line with demands of the digital era that power education need develop competence and professionalism in a way sustainable For face challenge education in the era of globalization and digitalization . Integration of technology in system reporting finance No only increase efficiency and effectiveness management , but also expand stakeholder access to information finance school .

4. CONCLUSION

Existence power education at Informatics Vocational School Integrated Bandung has role strategic and central in create transparency reporting financing education . This role manifested through mechanism structural involving head school as guarantor answer main , treasurer school that manages bookkeeping finance , and manpower administration that helps the reporting process . Implementation transparency done through two mechanisms main that is display information finance on the data board that can accessed public and use ARKAS application (Plan Activity Budget School) which can accessed online . Implementation Management Based on School (MBS) provides authority full to party school For manage finance in a way independent , with mechanism validation reporting involving verification layered by head school and team manager finance . Although No involved direct in management finance , teacher as part from power education also contributes through supervision passive and giving input moment meeting evaluation , shows implementation internal stakeholder involvement in monitoring management finance .

Related factor supporters and inhibitors transparency reporting finance , research identify a number of factor Supporter main namely : (1) framework clear regulations as runway operational , (2) support leadership and climate conducive organization , (3) commitment from power education in management finance , (4) implementation technology information through ARKAS application , and

(5) mechanisms supervision multilayered involving various parties . While that , factor inhibitors found includes : (1) delays disbursement of funds from various sources , (2) limitations understanding part power educator about system finance school , (3) limitations infrastructure technology especially related internet connectivity , (4) intervention from party external like journalists and NGOs, and (5) limitations access information finance for stakeholders who do not involved direct in management finance . For overcome obstacle said , SMK Informatics Integrated Bandung has develop plan strategic like provision of SMART TV and website development for increase accessibility information finance for all stakeholders.

Findings study This give contribution important for development theory and practice management finance education , in particular in understand role strategic power education as the main pillar transparency reporting financing education . Innovative strategies that have been and will be implemented by Informatics Vocational School Integrated Bandung, such as SMART TV usage and website development for access information finance , can be a model for institution education other in increase transparency and accountability management finance . Research This recommend the need strengthening capacity power education through training and development competence in management finance , as well as improvement infrastructure technology For support implementation transparency reporting more finances effective .

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