

Literacy Program-Based Financing Model in Improving Learning Quality

Suharyanto H. Soro¹, Meliyanti², Nurhasanah³, Intan⁴

¹ Universitas Islam Nusantara; Suharyantosoro@gmail.com

² Universitas Islam Nusantara; meliyanti1986@gmail.com

³ Universitas Islam Nusantara; nurhasanah@gmail.com

⁴ Universitas Islam Nusantara; Intansundachexo2021@gmail.com

ARTICLE INFO

Keywords:

Financing model;
Evaluation program;
Quality of learning

Article history:

Received 2025-04-18

Revised 2025-05-13

Accepted 2025-06-11

ABSTRACT

Improving the quality of learning at the elementary school level cannot be separated from the success of literacy programs supported by planned and sustainable funding. The implementation of literacy programs is hampered by suboptimal funding factors. This study aims to describe and analyze the literacy program-based funding model implemented at SDN Sirnagalih, Bandung Regency. Using a case study approach. Data were collected through observation, interviews, and documentation which were then analyzed using the Miles and Huberman techniques. The results of the study indicate that the funding model is implemented through the POAC (*Planning, Organizing, Actuating, Controlling*) strategy with the support of a 10% BOS fund allocation for literacy programs. Programs such as 'Selasa Literasi', 'Pojok Baca', and 'Sedekah Buku' have shown real contributions to improving students' literacy skills. These findings provide practical implications for education managers to design budget policies based on program needs. In conclusion, proper funding management contributes significantly to improving the quality of literacy-based learning.

This is an open access article under the CC BY SA license.



Corresponding Author :

Suharyanto H. Soro

Universitas Islam Nusantara; Suharyantosoro@gmail.com

1. INTRODUCTION

Education is one of the main factors in improving the quality of human resources that are highly competitive in the era of globalization. The quality of learning in elementary schools is the initial foundation for forming strong student literacy skills, which then play a role in supporting the achievement of academic competence at the next level. However, improving the quality of learning

cannot be separated from the planning and implementation of adequate and targeted education financing. This is in line with Suharyanto (2024) that education is the heart of humanity. Education is present in order to develop a progressive and civilized human life so that one with another can share both in the form of science and technology.

Education financing in Indonesia has been regulated in various regulations, including Law Number 20 of 2003 concerning the National Education System which emphasizes that each educational unit has the right to manage education funds independently and is responsible for improving the quality of education services. In addition, in Permendikbud Number 3 of 2019 concerning Technical Instructions for School Operational Assistance (BOS), it is explained that BOS funds can be used for school literacy activities and strengthening learning, including the procurement of reading materials and literacy improvement programs.

One of the priority programs that has recently received serious attention is the school literacy program. Literacy, in the context of basic education, is not only limited to the ability to read and write, but also includes the ability to think critically, understand information, and solve problems. Based on PISA (Programme for International Student Assessment) in 2018, the literacy skills of Indonesian students are still relatively low. Indonesia is ranked 74th out of 79 countries surveyed, with an average reading literacy score of 371, far below the OECD average of 487 (OECD, 2019).

This phenomenon indicates that there are still many elementary education units that have not been optimal in developing a culture of literacy as a foundation for improving the quality of learning. In elementary education units, the educational report card scores for 2024 have decreased, one of which is in the field of literacy. Although several literacy programs have been carried out such as reading corners and 15-minute reading movements before lessons, their sustainability and effectiveness are still low. One of the main causes is the absence of a structured and targeted financing model to support the implementation of literacy programs in a sustainable manner.

This condition is also reinforced by the allocation of BOS (School Operational Assistance) funds for literacy activities that have not been designed in the form of measurable programs and are oriented towards improving quality. The available funds are often only used for book procurement without any integration with literacy-oriented learning strategies. This has an impact on low student learning outcomes, especially in terms of reading comprehension and writing skills.

Previous research by Nugroho and Wuryandani (2020) in the *Jurnal Cakrawala Pendidikan journal* stated that school literacy programs supported by planned funding can improve students' basic competency achievements, especially in Indonesian and Social Studies subjects. On the other hand, research by Suyatno et al. (2019) in *the International Journal of Instruction* revealed that the existence of a program needs-based financing model can encourage learning innovation and increase teacher participation in developing literacy curriculum.

However, studies on literacy program-based financing models that are contextually studied in elementary education units in remote areas such as SDN Sirnagalih are still limited. Therefore, it is important to conduct in-depth research on how financing models can be designed and implemented to support school literacy programs that are oriented towards improving the quality of learning.

Considering the importance of literacy as an indicator of educational quality and the challenges of school financial management, this study is relevant to develop a literacy program-based financing model that can be used as a reference in improving the quality of learning, especially at SDN Sirnagalih. This study is also expected to provide practical contributions for principals, teachers, and elementary school financial managers in allocating funds effectively to strengthen student literacy.

2. METHOD

This research uses a case study approach. This approach was chosen because it was in accordance with the objective of exploring in depth the literacy program-based financing model in improving the quality of learning at SDN Sirnagalih. Qualitative research is a series of scientific activities carried out consciously and with the aim of finding solutions and describing phenomena, events, and social behavior

that occur in natural settings (Suharyanto, 2023). Qualitative research is descriptive, where the object, phenomenon, or social context of the research subject is described in the form of a narrative text or image. The case study method was chosen because we wanted to understand in depth the phenomena that occur in the field, especially those related to the real context and conditions at the research location. This approach allows me to explore information in more detail and comprehensively, both from the aspects of policy, implementation, and its direct impact on the parties involved. This is in line with the opinion of Suharyanto (2023), a case study is a scientific activity carried out consciously for both single and multiple problems using observation data collection methods, interviews, questionnaires, and documentation or the like so that they can describe and exploit the findings comprehensively and in depth.

The research location was SDN Sirnagalih in Cicalengka District, Bandung Regency. Data were collected through interviews, observations, and documentation. Interviews were conducted with the principal and teachers to obtain in-depth information about the literacy program and budget allocation. Observations were used to observe the implementation of the program, while documentation was obtained from school reports and financial documents. Data were analyzed using the Miles and Huberman model, through three stages: data reduction, data presentation, and drawing conclusions. The validity of the data was tested through triangulation of techniques, sources, and time.

3. FINDINGS AND DISCUSSION

SDN Sirnagalih is located in Kp. Sirnagalih RT 01/RW 01, Margaasih Village, Cicalengka District, Bandung Regency, West Java Province. SDN Sirnagalih has 1 principal, 8 teachers and 4 educators, and has 216 students. The facilities and infrastructure consist of 9 classrooms, 1 library, and 1 sports field.

SDN Sirnagalih has a Vision of "Creating strong, innovative, noble people who contribute positively to the environment in accordance with the profile of Pancasila students". The efforts made by SDN Sirnagalih to realize this vision are by implementing missions in the form of:

1. Improving understanding and practice of religious teachings
2. Forming student characters who care about others
3. Forming a Resilient Personality Based on IMTAQ and IMTEK
4. Establishing cooperation between educational units to improve the quality of education
5. Creating a conducive learning climate and environment in efforts to improve the quality of learning
6. Developing a spirit of excellence and sound reasoning in students and teachers
7. Increasing the commitment of all education personnel
8. Creating a school environment that is *genah*, comfortable, *tumaninah*
9. Establishing cooperation with related agencies (Community Health Centers) in improving the health of school residents
10. Establish cooperation with related agencies (Police) in increasing security and awareness of school residents regarding the importance of discipline and obeying the law.
11. Establishing cooperation with related agencies (PT. Triduta) in managing company waste that is beneficial for schools
12. Improve public services quickly and accurately
13. Enhancing and preserving local culture and wisdom in Sundanese art and language

Based on the results of interviews conducted with respondents (Principal of SDN Sirnagalih), and supported by a documentation study of the 2023 school report card, it was found that students' literacy achievement showed a downward trend. This is an important concern because literacy is one of the main indicators in assessing the quality of learning at the elementary education level. Students' literacy abilities themselves are assessed through aspects of reading comprehension, both in the form of literary texts and informational texts.

Entering 2024, the condition has not shown significant improvement. The percentage of student literacy achievement is still at 66.67% which is included in the moderate category. This shows that efforts to improve literacy skills still need more serious attention from various parties, including

teachers, principals, and other education policy makers, so that the quality of learning can continue to develop in accordance with the demands of the curriculum and the needs of the times. Indicators of student literacy skills are based on the ability to understand, use, reflect, and evaluate various types of texts (informational texts and fictional texts).

Based on data from the 2025 School Report, it is known that students' literacy skills show very positive achievements. This can be seen from the high percentage of achievements that fall into the "Good" category, which is 96.67%. This achievement reflects that most students have been able to meet the literacy indicators set by the educational unit, both in terms of understanding reading, interpreting information, and re-communicating the contents of the text effectively.

The details of the results show that the literacy learning process in schools has been running optimally and is able to encourage students to develop according to the expected basic competencies. This high achievement is also an indicator that the learning strategies and literacy programs implemented in schools so far have been running in the desired direction. This data is a strong initial foundation for further analysis related to the effectiveness of literacy programs in improving the quality of learning as a whole.

Table 1. Literacy Skills

No.	Competence	Percentage Year 2024	Percentage Year 2025
1.	Reading information text	Currently	Good
2.	Reading literary texts	(did not experience a	(experienced
3.	Accessing and finding text content	significant increase of	a significant
4.	Interpreting and understanding the contents of the text	66.67%)	increase of 96.67%)
5.	Evaluate and reflect on the contents of the text		

Based on the results of interviews conducted with the principal of SDN Sirnagalih, information was obtained that the level of literacy skills of students at the school has increased quite significantly in recent years. This increase certainly did not happen by chance, but rather the result of various strategic efforts that were designed and implemented sustainably by the school. One of the concrete steps taken was the implementation of a program-based financing model, where the school specifically allocated around 10% of the total School Operational Assistance (BOS) funds to support literacy activities. This approach is considered quite effective because it is able to direct education funding to programs that have a direct impact on increasing students' reading interest and literacy skills.

The literacy programs implemented are quite diverse and touch on various aspects of strengthening reading culture in the school environment. Some of them are the implementation of the "Leksam Bedas" program which is an initiative of the local government, as well as internal school programs such as "Pembiasaan Selasa" (Literacy Tuesday at SDN Sirnagalih). In addition, the school also gets students used to reading for 15 minutes before learning activities begin. Another initiative that is no less important is the provision of a "Reading Corner" in each class and the implementation of "Book Alms" which aims to enrich the school library collection through mutual cooperation.

Through these programs, schools not only create an environment that supports literacy, but also encourage the involvement of all school members in building a strong reading culture. With a systematic approach and targeted funding support, SDN Sirnagalih has been able to demonstrate that improving students' literacy skills can be realized in real terms through planned and structured programs. Based on the results of observations conducted by researchers at SDN Sirnagalih, the program has been routinely implemented at the school, as evidenced by the presence of a reading

corner in each class, a well-maintained library that is visited by many students, and a basil program that is routinely carried out on Tuesdays.

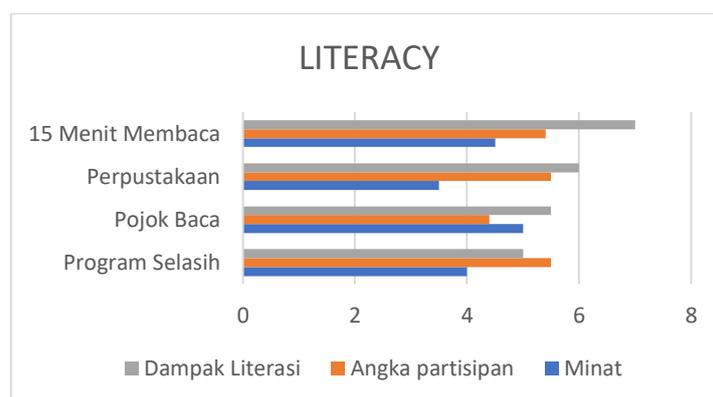


Figure 1 Literacy Program Participation

POAC Management in Literacy Program

Based on the results of the analysis conducted by researchers using the management theory put forward by George R. Terry, 1958 in his book *Principles of Management*, which divides four basic management functions, namely *Planning*, *Organizing*, *Actuating* and *Controlling*, the research conducted at SDN Sirnagalih can be described as follows:

Planning

The literacy program planning in schools is based on an analysis of the 2023 Education Report Card data, which shows a significant decline in students' numeracy achievements. This finding is a starting point for schools to develop comprehensive and targeted improvement strategies. In the early stages of planning, various factors that influence these low results are identified, including the condition of students' basic reading comprehension skills and the use of initial assessment data as a basis for decision making.

In response to these conditions, the school then formed a working team consisting of the principal, teachers, and the school committee. This cross-role collaboration aims to ensure that the literacy program designed is aligned with the real needs of students and in line with the school's capacity. In addition, analysis of the availability and utilization of resources in schools, both human resources and facilities, is an important part of compiling program planning so that its implementation runs effectively.

The literacy program resulting from the planning process includes various activities designed to foster reading interest while improving students' literacy skills. Some of the leading initiatives implemented include the provision of reading corners in each classroom as easy-to-access reading access for students, the implementation of the one student one book movement as an effort to expand personal literacy experiences, and a morning reading program called "Sel asih" which encourages the habit of reading books for 15 minutes before lessons begin.

To support the success of the program implementation, schools allocate funds in a focused manner, especially for the procurement of relevant reading materials, training to improve teacher competency in supporting literacy, and the construction and development of comfortable reading rooms. With this comprehensive approach, it is hoped that a school environment will be formed that supports a culture of literacy in a sustainable manner, and is able to provide a positive impact on improving students' reading and critical thinking skills in the long term.

Organizing (*Organizing*)

In the early stages of implementing a literacy program in schools, an important step taken is to form an implementation team. This team is systematically structured with a clear work structure so that each member has a clear task and responsibility. The team structure usually includes various

strategic positions, such as those responsible for technical implementation of activities, financial administration managers, and officers tasked with monitoring and periodically evaluating the progress of the program. The presence of this team is crucial because it functions as the main driving force that ensures that the entire program process runs according to the previously prepared plan.

In terms of budget management, the approach used is transparent and accountable. Management of program funds is not only centralized on one party, but is carried out in a decentralized manner by involving the school treasurer and literacy program coordinator. This collaboration is intended to strengthen control over the use of funds, so that its implementation can be accounted for both administratively and morally. This transparency is also a form of school commitment in maintaining the integrity of budget-based program management.

So that this literacy program does not run separately from the school system, all literacy activities are integrated into the school's official planning document, namely the School Activity and Budget Plan (RKAS). This step is taken with the aim that the literacy program receives formal recognition as part of the strategy to improve the quality of learning. Thus, literacy is not only an additional program, but becomes an integral part of the education quality management system in schools. This integration also allows for continuity between program planning, implementation, and evaluation within the framework of improving the quality of learning as a whole.

Implementation (Actuating)

In the implementation phase of the literacy program in schools, a number of activities have been designed and carried out systematically with the main objective of building reading habits among students. One form of activity that is a leading program is the "Sel asih " (Student Literacy Tuesday) movement, where all students are asked to read books for 15 minutes every morning before learning begins. In addition, the school also provides a reading corner in each classroom and encourages student participation through the one student one book program. All of these activities are carried out routinely and involve all elements of the school, from teachers, students, to education personnel, as an effort to create a strong and sustainable literacy ecosystem.

In terms of budget management, the available funds are utilized optimally to support the sustainability of the literacy program. The main focus of budget use is the procurement of reading materials that are appropriate to the level and interests of students, the implementation of teacher training to enrich literacy methods and strategies, and the provision of comfortable, attractive, and easily accessible reading facilities. This management aims to ensure that the literacy program is not only a formality, but is truly able to foster a spirit of reading in students.

Furthermore, the implementation of the literacy program is also aligned with various curricular and extracurricular activities that already exist in schools. Some programs that support this integration include regional literacy movements such as the BEDAS leksam from the Bandung Regency Education Office, the development of school reading corners, student wall magazines, and thematic literacy activities that are integrated into daily learning. This approach is taken so that literacy is not considered a separate activity, but rather becomes an important part and is integrated with the educational process in schools as a whole.

Controlling (Supervision)

In the implementation of literacy programs in schools, the evaluation process is an inseparable part and is carried out periodically. This evaluation aims to assess the effectiveness of the use of funds and review the extent to which literacy activities have run according to plan. One form of evaluation that is routinely carried out is through monthly meetings, which are a discussion space for teachers and school leaders to reflect on the progress of the program. Teacher reflections, direct observations by the principal, and the results of literacy assessments from students are the main considerations in the forum.

The principal and literacy team play an important role in the monitoring and evaluation process. They use certain indicators as benchmarks for the success of the program, such as increased student enthusiasm in reading, the quality of literacy assignments completed, and reading assessment results.

These data are then used as a basis for determining the next steps or policies, so that the program being implemented is truly in accordance with the needs of students at school.

In addition, financial reports and activity documentation are prepared openly and can be accounted for. All information related to budget use and program implementation is submitted to the school committee and education office as a form of transparency. This is also a form of accountability of the school in managing education funds.

Based on the results of the evaluation and monitoring that have been carried out, the school then makes adjustments to the strategy, both in terms of fund allocation and the form of literacy activities carried out. This adjustment is made so that the program remains relevant and has a positive impact on student development. Thus, the implementation of the literacy program is not only more focused, but is also able to provide real benefits for all elements of the school in a sustainable manner.

Literacy Program-Based Financing Model to Improve Learning Quality

In Indonesia, education financing policies have been regulated in various regulations that reflect the government's commitment to quality and equitable education. (1) Law Number 20 of 2003 concerning the National Education System (Sisdiknas). This law explicitly states that education financing is a shared responsibility between the government, regional governments, and the community (Article 46).

Article 49 paragraph (1) states that education funds other than educator salaries and civil service education costs are allocated at least 20% of the APBN and APBD. This is the legal basis that literacy programs as part of efforts to improve the quality of learning can receive funding allocations in the education financing structure in elementary schools. (2) Government Regulation Number 48 of 2008 concerning Education Funding. This regulation clarifies the forms of financing permitted in education, both from the central government, regional governments, and other legitimate sources.

In the context of literacy programs, funding can come from BOS funds, local government assistance, and community participation. Articles 3 and 4 of this regulation emphasize that education funds must be used to ensure the provision of quality education. (3) Permendikbud Number 23 of 2015 concerning the Development of Character, This policy supports the strengthening of literacy culture in schools through reading and writing habituation activities, which need to be supported by planned funding. Literacy programs are not only seen as additional activities, but as an integral part of efforts to develop character and improve student competence, which of course require funding for the provision of books, teacher training, and the formation of a literate environment. (4) Permendikbud Number 19 of 2020 concerning Amendments to Permendikbud Number 8 of 2020 concerning Technical Instructions for Regular School Operational Assistance (BOS).

In this policy, the use of BOS funds is regulated more flexibly, including for library development and provision of reading materials as part of the school literacy program. This provides legal space for elementary schools such as SDN Sirnagalih to allocate BOS budgets to strengthen literacy which has an impact on the quality of learning. (5) Strategic Plan of the Ministry of Education, Culture, Research, and Technology for 2020–2024. In the Renstra document, it is stated that one of the priorities for education development is improving students' literacy and numeracy skills. Financing literacy programs is part of the intervention strategy to realize the profile of Pancasila students who are adaptive, creative, and critical. The government encourages the optimization of literacy programs based on local needs, which can be developed independently by educational units. (6) Independent Learning Policy and Independent Curriculum. The Independent Learning Program launched by the Ministry of Education, Culture, Research, and Technology also provides a strategic foundation for strengthening literacy. The Independent Curriculum provides space for educational units to develop project-based programs, including student literacy strengthening projects. Funding for this activity is supported by the flexibility of using BOS funds and collaboration with external parties.

The implementation of a literacy program-based financing model at SDN Sirnagalih shows how the POAC management approach is able to orchestrate the role of all school components in an integrated manner. In the planning stage, the data-based approach from the Education Report Card is

a strategic starting point. The decline in numeracy and literacy achievements identified in 2024 is used as the basis for formulating needs-based policies, not just annual routine budgets. The involvement of the principal, teachers, and school committee in the planning process ensures that the programs developed have collective legitimacy and are responsive to realities on the ground. This is in line with the participatory approach in education management which emphasizes the importance of collaboration between stakeholders in formulating effective policies.

At the organizing stage, the existence of an implementing team with a clear work structure allows the program to run according to a structured workflow. The distribution of tasks that include technical managers, financial managers, and monitoring and evaluation teams reflects the principle of organizational efficiency. Transparency in budget management is also strengthened through the mechanism of involving school treasurers and literacy coordinators. Integration of literacy programs into the RKAS is an important strategy in ensuring the sustainability of the program and avoiding overlapping school budget policies. This proves that a successful financing model must be embedded in the school management system, not as an incidental or temporary activity.

The implementation phase shows how the allocated funds are actually utilized to form a literacy ecosystem. The "Sel asih" movement, the Reading Corner, and the "one student one book" program are not just symbolic activities, but have become routines that involve students, teachers, and even parents. Increasing access to reading materials appropriate to the level, teacher training in literacy teaching strategies, and the provision of comfortable facilities show that funding is directed at aspects that have a direct impact on the quality of the learning process. Aligning literacy activities with curricular and extracurricular activities, such as the Leksam BEDAS and Selasih programs, strengthens the synergy between government programs and school initiatives.

Meanwhile, the monitoring stage is an important instrument in maintaining the quality and accountability of the program. Evaluation is carried out routinely through teacher reflection, analysis of assessment results, and monthly evaluation meetings. Quantitative and qualitative data are used as the basis for assessing the effectiveness of the program, both in terms of student achievement and financing efficiency. The use of success indicators such as increased reading interest, quality of student literacy products, and frequency of library visits adds an objective dimension to the evaluation process. Schools also demonstrate adaptive capabilities by making strategic adjustments based on monitoring results. These adjustments include changes in activity patterns, additional teacher training, and adjustments to budget composition.

Thus, the implementation of a literacy program-based financing model at SDN Sirnagalih shows that success is not only determined by the amount of funds, but more on the quality of management underlying its use. Accuracy in designing, organizing, implementing, and supervising program-based financing is key to creating a sustainable literacy culture that has a direct impact on the quality of learning. This model is worthy of being replicated by other educational units by adjusting to their respective local contexts.

4. CONCLUSION

The implementation of a literacy program-based financing model at SDN Sirnagalih can improve the quality of learning through the POAC management approach. Each stage in this model includes planning, organizing, implementing, and supervising which contribute to optimizing the use of funds and improving students' literacy culture. The use of school operational funds is based on the priorities or needs of the school. This is done so that school targets or programs can be realized effectively and efficiently.

Each stage in this approach has a strategic role that supports each other in order to improve the quality of learning in schools. The planning stage serves as a basis for formulating the direction and priority of financing that is focused on strengthening literacy. The organizing stage aims to optimally organize resources, including funding, manpower, and supporting facilities for literacy programs. Furthermore, the implementation stage is realized through real activities in the school environment

that encourage a culture of literacy among students and teachers. Meanwhile, the control stage is carried out by monitoring and evaluating the extent to which the program is running effectively and efficiently, and adjusting it if obstacles or deficiencies are found. The success of the literacy program-based financing model does not only depend on the amount of funds available, but more on how the funds are managed intelligently, accountably, and oriented towards improving the quality of learning. Quality education is born from visionary and equitable financing management.

Schools, develop student-based planning so that data strengthens literacy program planning based on the real needs of students. Educational units are required to maximize the use of available funds by prioritizing expenditures that have a direct impact on improving the quality of student literacy. The principal is committed to encouraging learning activities in order to build a sustainable literacy culture. The Regional Government strengthens policy support and allocation of literacy funds. By taking steps to formulate supporting policies that provide schools with the flexibility to manage program-based funds, especially literacy programs. A special budget allocation for literacy programs in elementary schools can be an incentive as well as a stimulus to encourage improvements in the quality of learning as a whole.

REFERENCES

- Kemendikbudristek. (2021). *Panduan Gerakan Literasi Sekolah*. Jakarta: Direktorat Jenderal Pendidikan Dasar dan Menengah.
- Nugroho, Y., & Wuryandani, W. (2020). "Pengembangan Program Literasi Sekolah Dasar untuk Meningkatkan Keterampilan Membaca dan Menulis Siswa." *Jurnal Cakrawala Pendidikan*, 39(1), 101-113. <https://doi.org/10.21831/cp.v39i1.26048>
- OECD. (2019). *PISA 2018 Results (Volume I): What Students Know and Can Do*. OECD Publishing. <https://doi.org/10.1787/5f07c754-en>
- Permendikbud Nomor 3 Tahun 2019 tentang Petunjuk Teknis BOS Reguler.
- Sanusi, A. (2018). *Sistem Nilai. Alternatif wajah-wajah pendidikan* (Y. Iriantara, Ed.; Digital). Penerbit Nuansa Cendekia.
- Sudrajat, D. (2018). *Metode Penelitian Pendidikan dengan Pendekatan Kuantitatif* (Y. Arifin, Ed.; 2 ed.). Inputs.
- Sugiyono. (2020). *Metode penelitian kuantitatif-kualitatif dan R&D* (Sutopo, Ed.; 2 ed.). CV Alfabeta.
- Suharyanto H. Soro (2024). *Kata Siapa Pendidikan itu Penting?*. Cimahi: Cv. Inkara.
- Suharyanto H. Soro (2023). *Cara Mudah Memahami dan Melakukan Penelitian Kualitatif dan Kuantitatif*. Bandung: Cv. Semiotika.
- Supriyadi, D. (2022). "Implementasi Manajemen Pembiayaan Pendidikan dalam Meningkatkan Mutu Pembelajaran di Sekolah Dasar." *Jurnal Manajemen Pendidikan Indonesia*, 4(2), 45-56.
- Suyatno, Hadi, S., Susanti, D. A., & Trianasari, N. (2019). "Educational Funding Policy and Its Implication on Educational Quality in Indonesia." *International Journal of Instruction*, 12(1), 17–32. <https://doi.org/10.29333/iji.2019.1212a>
- Terry, George R. (1953). *Principles of Management*. Homewood, IL: Richard D. Irwin.
- Terry, George R. (2006). *Asas-Asas Manajemen*. (Alih Bahasa: Winardi). Bandung: PT. Alumni.
- Terry, George R. (2009). *Prinsip-Prinsip Manajemen*. Cetakan Kesepuluh. Jakarta: Bumi Aksara
- Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional.

