

Education Financing as an Effort to Improve The Quality of Education

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Abstract. Based on the discussion, it can be concluded that education costs have an important influence on improving the quality of education. It is hoped that the use of education costs evenly will be able to improve the quality and quality of education as a whole in all levels of society. There is a need for cooperation between the government, regional government and the community to support a high-quality and high-quality learning process. Quality and high quality education will be accompanied by high educational costs. The higher the quality of education, the higher the cost of education, and the lower the quality of education, the lower the cost of education. This article was prepared using qualitative research techniques, in particular a literature review. Some of the key references used in writing this article are scientific journals, books, and previous research on the topic of interest. Education costs have a significant relationship in efforts to improve the quality of education in schools. Without funds, the quality of education will not be in accordance with educational goals. By using various funding sources, schools are expected to be able to improve the quality of education in accordance with the goals they want to achieve. Based on the discussion, it can be concluded that education costs have an important influence on improving the quality of education. It is hoped that the use of education costs evenly will be able to improve the quality and quality of education as a whole in all levels of society. There is a need for cooperation between the government, regional government and the community to support a high-quality and high-quality learning process. Quality and high quality education will be accompanied by high educational costs. The higher the quality of education, the higher the cost of education, and the lower the quality of education, the lower the cost of education.

Keywords: financing, quality, education

INTRODUCTION

Education has a very important role and occupies a very strategic position in nation development because education not only functions to improve the quality of human resources, but is also an effort to develop children's morals, character, mind and body. In Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, education is defined as follows:

Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and the skills needed by themselves, society, nation and state.

Education in Indonesia is a problem that always arises and has not been fully resolved properly. There are still several problems related to the implementation of education, namely in terms of equity, relevance, efficiency and quality of education. The quality of education will be directly related to the role of the school as an educational institution. Teaching and learning management in schools is very important in determining student success. In this case, schools play an important role in creating students who

have knowledge, skills and have high religious and social values.

Thus schools are social agents that must be considered in terms of the learning process. Apart from that, school quality can also be assessed from the quality of the process, where teachers have a very important role in improving the quality of the learning process. (Santoso & Budi, 2014) stated that quality education is seen from the input, process, output and outcome. Quality educational input is quality teachers, quality students, quality curriculum, quality facilities, and various aspects of quality education providers. A quality education process is a quality learning process. Quality educational output is graduates who have the required competencies. And the outcome of quality education is graduates who are able to continue to a higher level of education or are absorbed into the business or industrial world.

Dedy Achmad Kurniady, Linda Setiawati, Siti Nurlatifah (2016), stated that the quality of outcomes at the vocational school level still reflects the low quality of schools or education in Indonesia. The Central Statistics Agency (BPS) stated that the open unemployment rate (TPT in August 2015 reached 7.56 million people or an increase of 320 thousand people compared to August 2014. Most unemployment occurred

among vocational high school (SMK) graduates. Based on BPS data, the open unemployment rate (TPT) Vocational Schools reached 12.65 percent of the total number of unemployed. The number of unemployed Vocational Schools even continued to increase when compared to the period August 2014 which was 11.24 percent and February 2015 9.05 percent. Meanwhile in second place, the number of unemployed was mostly occupied by graduates senior high schools (SMA) amounted to 10.32 percent, universities 6.40 percent, junior high schools 6.22 percent and elementary schools and below 2.74 percent. (republika, 2015) A quality school will produce quality output as well. Quality is a concept or view regarding product quality that meets expectations with a certain level of satisfaction felt by customers and stakeholders (Sallis, 2010: 29-35) in Margareta (2017). Internal customers are customers who are within the school system and influence school output (Wijaya, 2012) in Margareta (2017).

Internal customers, for example teachers and students, have a role in realizing quality school output. External customers are customers who are outside the school system and receive/enjoy the school's output (Wijaya, 2012) in Margareta (2017). For example, external customers, for example the management of a company that accepts employees from school output. They will enjoy the quality of the output which is also the quality of the school.

In line with this relationship, the cost of education in Indonesia is often a major problem for both the government and schools. On February 20 2017, one of the online news detik news stated "unbalanced unemployment is mandated at 20% of the education budget which, if calculated, continues to increase, especially in the teacher salaries and allowances budget. Meanwhile, the 20% education budget is not only managed by the Ministry of Education and Culture, but also by 19 ministries and institutions under the name of the education function budget. Apart from the Ministry of Education and Culture, the education budget is also given to the Ministry of Religion and Research and Technology where the division is Rp. 39 trillion for the Ministry of Education and Culture, Rp. 50 trillion for the Ministry of Religion, and Rp. 38 trillion for the Ministry of Research and Technology. When compared, the budgets for the Ministry of Research and Technology and the Ministry of Education and Culture are almost the same, but in reality the budget for the Ministry of

Education and Culture is not that much compared to the budget for the Ministry of Research and Technology. "With these results, it is clear that the education budget in Indonesia has increased, but this has not been accompanied by an increase in the quality of education, which is still not advanced when compared to neighboring countries such as Singapore."

Quality control systems and quality assurance of education are major issues in the current educational context. The visible quality of education is of course focused on the quality of the graduates from the education itself. To be able to produce quality graduates, of course it must be supported by a process that suits the learning needs of students, and of course it must be supported by factors that support a quality educational process as well.

Identification of problems

Based on the background of the problem above, the following problems can be identified:

- 1) The quality of outcomes at the vocational school level still reflects the low quality of schools or education in Indonesia, this is proven based on BPS data, the open unemployment rate (TPT) for vocational schools reaches 12.65 percent of the total number of unemployed.
- 2) The education budget in Indonesia has increased, but this has not been accompanied by an increase in the quality of education.

Formulation of the problem

Based on the problem identification above, the problem formulation in writing this paper is:

- 1) What is the concept of education financing in an effort to improve the quality of education?
- 2) How is cost related to improving the quality of education?

METHODS

This article was prepared using qualitative research techniques, in particular a literature review. Some of the key references used in writing this article are scientific journals, books, and previous research on the topic of interest. After investigation, the data were evaluated and presented clearly. This data analysis technique consists of three phases: Investigate relevant data, present data and draw conclusions. This academic research method uses literature review to advance theoretical ideas

RESULTS AND DISCUSSION

Education Financing

Costs have a broad scope, namely all types of expenses related to the provision of education. Financial management and financing is one of the resources that directly supports the effectiveness and efficiency of education management. Financing management is basically part of education financing which is reflected in the budget set by the school.

According to (Fattah, 2009), "the school financing management process is Financing Planning and Budgeting, Financing Implementation, Supervision and Control, and Responsibility or Accountability."

Costs in a broad sense according to Mulyadi (2005) in Ferdi (2013) are sacrifices of economic resources measured in units of money, which have occurred or which are likely to occur for certain purposes. In a narrow sense, it can be interpreted as sacrificing economic resources to obtain assets. Meanwhile, Mulyadi (2002) in Ferdi (2013), believes that costs are cash or cash equivalents sacrificed to obtain goods or services that are expected to provide benefits, both now and in the future. From the definition above, it can be concluded that costs are sacrifices of economic resources measured in units of money (cash or cash equivalents), to obtain useful goods or services, both now and in the future.

The concept of costs in the education sector provides the view that educational institutions are producers of educational services, skills, knowledge, character and values possessed by a graduate. Educational institutions obtain input in the form of human resources which are then processed through educational and skills activities to produce output that is competitive and can meet the needs of the world of work.

There are several other opinions regarding the definition of costs, such as Gaspersz (2003) in Ferdi (2013) defines costs in managerial economics as a reflection of the efficiency of the production system, so that the concept of costs also refers to the concept of production, but when it comes to the concept of production we talk about the use of physical inputs. in producing production output, then in the cost concept we calculate the use of that input in economic value which is called cost. Gani (1989/1990) in Ferdi (2013) states that costs are sacrifices aimed at producing or obtaining a commodity. Sacrifices that have no purpose are called waste and are not included in costs. Another opinion, Simamora

(2002) in Ferdi (2013) states that costs are cash or cash equivalent value sacrificed for goods or services that are expected to provide benefits now or in the future for the organization, in this case the company.

From these opinions, it can be concluded that costs are the cash equivalent value sacrificed to obtain an output in the form of goods and services that can provide benefits to an institution or organization. Costs in education are used and utilized by institutions with the aim of producing quality education in accordance with the goals to be achieved.

Education financing is an important factor in ensuring the quality and quality of the educational process. According to Nanang Fattah in Masditou (2017) education financing is the amount of money generated and spent for various educational needs including teacher salaries, teacher professional development, procurement of study room facilities, room repairs, procurement of tools and textbooks, office stationery, , extra-curricular activities, educational management activities and educational supervision. Education financing as stated in the Government Regulation of the Republic of Indonesia Number 19 of 2005 concerning National Education Standards Chapter IX Article 62 consists of three major parts, namely:

- Investment costs include the costs of providing facilities and infrastructure, developing human resources, and fixed working capital.
- Personal costs include educational costs that must be incurred by students to be able to participate in the learning process regularly and continuously.
- Operational costs include salaries of educators and education personnel as well as all allowances attached to salaries, consumable materials or equipment, and indirect educational operating costs in the form of power, water, telecommunications services, overtime pay, transportation, consumption, taxes, insurance, and etc.

Meanwhile, in Government Regulation Number 48 of 2008 concerning Education Budgeting, it is stated that it is a joint responsibility between the government, regional government and the community, education costs are divided into:

- Education unit costs are the costs of providing education at the education unit level

which include investment costs, operational costs, educational assistance and scholarships.

□ Costs for administering funds and/or education management, are costs for administering funds and/or management by the government, provincial government, city/regency government, or organizers of educational units established by foundations/community.

□ Student personal costs are operational costs which include educational costs that must be paid by students to be able to participate in the learning process regularly and continuously.

In the concept of basic education financing, there are two important things that need to be studied or analyzed, namely the total cost of education (total cost) and the unit cost per student (unit cost). Unit costs at the school level are the aggregate of school-level education costs, both from the government, parents and the community, which are incurred for the provision of education in one academic year. Unit cost per student is a measure that describes how much money is allocated to the school effectively for the benefit of students in pursuing education.

In its development, education costs must be managed effectively and efficiently. Education costs are closely related to the operational needs of education provision. These costs include: 1) operational costs for educators and education staff (salary and honorarium/allowances); 2) learning and assessment process; 3) procurement, maintenance and repair/maintenance of educational infrastructure; and 4) management. The financing function cannot be separated from the National Education Standards (SNP). Therefore, adequate financing will ensure that the implementation of education is better successful.

Based on the description of education financing, it is clear that education costs have a broad meaning. This is confirmed by Anwar (1991) in Ferdi (2013) that almost all expenses related to the provision of education are considered costs. Therefore, wisdom is needed in classifying education costs to achieve the goals aimed at by all parties, namely the successful implementation of education.

Conditions of Education Financing

According to Ferdi (2013), the education problem in Indonesia is like a tangled thread, so there is difficulty in where to start so that the problem can be resolved completely. Many of the problems that occur in the implementation of education in Indonesia are not only caused by the education system, but can also be suspected to be

caused by the education administrators themselves. What's even sadder is that most of the people from the upper class can receive a quality education, while people from the lower class can only remain silent and don't know what to do. In reality, there are still quite a lot of people of school age who are not attending school because they are faced with the problem of expensive education costs.

As a result of these conditions, there is unemployment, crime and poverty everywhere. This condition reflects that the affordability of education financing is still far from society's expectations, so there needs to be appropriate steps from both the Government and the community to find the right solution in dealing with the problem of education financing. Currently, the implementation of education financing cannot fully reflect the support for students from economically disadvantaged groups. In the future, it is hoped that the education financing system can reflect the achievement of educational quality.

Based on the results of a study of education financing in State Elementary Schools conducted by Fattah (1998) in Ferdi (2013), it was revealed that internal school factors make a significant contribution to the quality of education, namely: 1) teacher welfare; 2) teacher ability; 3) class facilities; and 4) textbooks. These four components in preparing the RAPBS require a priority scale in obtaining cost allocations. External educational factors, such as the economic situation of students' parents and family aspirations, greatly influence student achievements. This is proven by the results of a study conducted by Fattah (1999) that the quality of education in urban areas is higher than in rural areas where socio-economic conditions are poor. Schools that have parents and students in a family environment are able to have quality facilities, teachers are more capable of creating good learning management, which allows students to learn better and ultimately student achievement is much better.

The results of the same study also carried out by Togatorop (2017) showed that quality schools are generally inhabited by students whose parents are well off or rich. Meanwhile, parents of economically disadvantaged students cannot afford to send their children to quality schools which are generally expensive. The choice for parents of economically disadvantaged students is a school with minimal quality services and low tuition fees.

According to Fattah (2006) in Ferdi (2013), looking at its development, budgets have benefits that can be classified into three types, namely: 1) as an estimating tool; 2) as a means of authorizing the expenditure of funds, and; 3) as an efficiency tool. Budget as an efficiency tool is the most essential function in control. In terms of controlling the budget amount based on standard figures compared to actual costs that are over or under, it can be analyzed whether there is waste or savings. The role of the budget in managing learning related to learning services and school management as well as overall school management is certainly very important to achieve goals. An education budget is an organizational pattern that is broken down into elements of an integrated plan into component parts or departments which makes it easier to estimate costs.

Educational efficiency describes the relationship between input and output or between input and output. An efficient system is indicated by more output for input sources. Educational efficiency is related to the utilization of limited educational resources so as to achieve high optimization. Preparing a budget is one of the positive steps to realize the plans that have been set. In preparing the budget, you can use a combination system which is a better system, because this budgeting system has gone through a process of selecting priority needs with a budget that has been determined based on estimates.

According to Ferdi (2013), the cost determination method is by estimating expenditure based on reports from educational institutions, using SP4 (Program and Teaching Planning System). When using a budget, the following criteria must be met: 1) there must be a report on costs; 2) reports must be made uniformly, that is, with the same functional standards; and 3) the report must show the agency's overall operating costs. The costs that must be incurred in providing education include direct costs and indirect costs. The calculation of education costs is determined by activities and unit costs, including teacher salaries, learning infrastructure and financial support including procurement and maintenance. Effective and efficient education financing is a shared responsibility, both the Government and society. It is necessary to build a sense of mutual trust, both internal to the Government and between the Government and the community and the community and the community itself. Openness, participation, accountability in the

implementation of education starting from planning, implementation and supervision are key words for realizing the effectiveness of education financing.

The cost of education in Indonesia is currently no longer cheap if you look at the income of the Indonesian people every day. The problem of the high cost of education is not only education at universities, but also the cost of education at elementary to high school even though currently schools already receive school operational assistance (BOS). However, everything is still not enough to cover the cost of education for the less fortunate. Education financing consists of investment costs, operating costs and personal costs. Education unit investment costs include the costs of providing facilities and infrastructure, developing human resources, and fixed working capital. Personal costs include educational costs that must be paid by students to be able to take part in the learning process. Educational unit operating costs include salaries of educators and education personnel as well as all allowances attached to salaries, consumable educational materials or equipment and indirect educational operating costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so on.

The cost problem that arises based on the description above is a process that must be jointly studied, resolved, and it is hoped that it can produce the best education financing model as an effort to realize the ideals of national education towards a just and prosperous society.

School Quality

Schools are institutions that are given the authority to produce the nation's next generations. A quality school will produce quality output as well. Quality is a concept or view regarding product quality that meets expectations with a certain level of satisfaction felt by customers and all stakeholders (Sallis, 2010) in Margareta (2017). From a school's point of view, school quality is the high and low value of the services provided to customers, both internal and external customers. Internal customers are customers who are within the school system and influence school output (Wijaya, 2012) in Margareta (2017). Internal customers, for example teachers and students, have a role in realizing quality school output. External customers are customers who are outside the school system and receive/enjoy the

school's output (Wijaya, 2012) in Margareta (2017). For example, external customers include the management of a company that accepts employees from school output. They will enjoy the quality of the output which is also the quality of the school.

Another definition of quality is a dynamic statement related to products, services, people, work processes, the environment, and every aspect of the organization that can meet or exceed customer expectations (Goetsch and Davis, Ishikawa in Rahardjo, 2012) in Margareta (2017). This means that a school is said to be of quality if it provides services that match/exceed customer expectations. Teachers hope that schools will pay salaries according to their needs, so quality schools will provide salaries that match or exceed the teacher's needs. Prospective students will choose schools that have many achievements rather than schools that have less achievements, so quality schools will make efforts in such a way that each student and/or teacher is able to excel/compete with students/teachers from other schools.

Fuller (1986:14) in Togatorop (2017) states that "school quality is the level of material input located per pupil (resource concentration) and the level of efficiency with which fixed amounts of material input are organized and managed to raise pupil achievement." School quality is an increase in input material per student (resource concentration) and the level of efficiency in which the amount of input material is organized and managed to improve student achievement.

Gibbons and Silva (2009:26) in Togatorop (2017) state that "school quality is strongly related to test-based measures of the progress in their child's school, even though their child's current enjoyment of school life is unrelated to the school's academic performance." School quality is a link between test-based measures of children's non-academic progress or achievement even though school life is not related to academic achievement. In other words, school quality is measured not only by academic achievement but also by students' non-academic achievements.

Holmes (2003:5) in Togatorop (2017) states that "quality school is the achievement of the students in the traditional school as measured by end-of-year test scores." School quality is the achievement of students in traditional schools which is assessed by end-of-year exam scores. Lastly, Reddy's opinion (2007:90) in Togatorop (2017) states that "school quality is effectiveness has been viewed in terms of cognitive outcomes

attained by students i.e., achievement that is easily measured by standardized tests." School quality is the effectiveness of the school seen in terms of the cognitive results achieved by students, namely achievements that are easily measured by tests.

Based on the description above, it can be concluded that school quality is a description of the school's input, process and output in providing and delivering services to the community. With indicators: 1) student academic achievement, 2) student non-academic achievement, 3) and student final test results.

In determining the quality of education, indicators of the quality of teachers and teaching staff as well as student indicators can be seen. Teacher indicators can be seen from the appropriateness of education level, type of training, and learning load. In some schools, teacher competence is sometimes given little attention. Therefore, several problems arise, including mastery of subject matter which is still low due to educational background which is still not appropriate to the field. Learning strategies also still use less innovative strategies, and the use of technology is still limited by capabilities and limited facilities. Evaluation of the learning process is also given less attention.

Meanwhile, other indicators, namely student quality, learning environment, school discipline, availability of learning resources, parent participation, unit costs, are already in the very high category. Quality students have the highest average propensity scores. This is supported by Danim's (2007) statement in Azhari (2016) that the quality of education seen from the results of education is considered quality if it is able to produce academic and extracurricular excellence in students who are declared to have passed a level of education or completed a certain learning program.

Apart from that, the participation of parents and the community in education is in the very high category, where this is supported by the participation of the surrounding community who prefer public schools or private schools with financial assistance from the government for funding reasons.

Efforts to improve the quality of education start from programs implemented for educational units, from basic education levels (primary and junior high schools), to secondary education (high school or vocational school). According to the Director General of Teachers and Education Personnel of the Ministry of Education and

Culture (Dirjen GTK Kemendikbud), Supriano, there are four things that must be considered in improving the quality of education, namely policy, principal leadership, infrastructure and learning processes.

Supriano said that policies are very important, especially policies that apply nationally, such as the curriculum and national examinations, including distribution and teacher recruitment policies. Second, leadership or leadership of the school principal is also important in School Based Management.

"Depending on School-Based Management, meaning the leadership of the principal, financial transparency, the ecosystem relationship running in the school between teachers and principals, parents and teachers, as well as with students and everyone in the education unit, the ecosystem must work,". Third is infrastructure, namely facilities and infrastructure related to classes, laboratories, and information and communication technology. This all influences improving the quality of education.

The fourth thing is the learning process. A learning process that is fun, innovative and full of creativity can encourage children to develop their motivation. However, the learning process also depends on the teacher's potential, teacher skills, and teacher abilities.

The learning process that encourages creativity also supports the fulfillment of the four competencies that the nation's generation must have in facing the challenges of the 21st century. The four competencies, which are usually abbreviated to 4C, are critical thinking, collaboration or the ability to work well together, communication or the ability to communicate, and creativity or creativity.

Cost Relationship in Improving Education Quality

Improving the quality of education cannot be separated from the influence of education costs. This is like a relationship that is interrelated with each other where without costs the quality will be low and the opposite will happen. In general, at the school level, they will implement a high education budget to improve the quality and quality of education.

Frank (2007: 18) in Togatorop (2017) provides his explanation regarding costs and quality as follows: "as the quality of design (features) increases, costs typically increase. As the quality of conformance increases, the reduction in rework, complaints, scrap, and other

deficiencies results in a significant decrease in costs. An ideal strategy calls for using the savings from reduced deficiencies to pay for any increase in features without increasing the selling price, thus resulting in higher customer satisfaction and increased sales revenue." This opinion can be interpreted as if design quality increases, then costs usually increase. As quality compliance increases, reductions in rework, complaints, cuts, and other reductions result in significant cost reductions. The ideal strategy is to use savings from downgrades to pay for any design improvements without increasing prices resulting in higher customer satisfaction and increased revenue. In other words, increasing the lack of funds and improving the quality of teaching and educational staff.

In accordance with this opinion, David (2000: 48) in Togatorop (2017) states, "most people apply such criteria as the following: service, response time, preparation, environment, price/cost, selection." Regarding education costs, most people apply the following criteria: improved service, fast response time, thorough preparation, comfortable environment, appropriate prices/fees, and good selection of teaching staff.

Jhonson (1991: 9) in Togatorop (2017) added, "quality is about doing things right the first time and about satisfying customers, but quality is also about costs, revenues, and profits. Quality plays a key role in keeping costs low, revenues high, and profits robust." Quality is the activity of doing the main thing and satisfying customers. But quality is also about costs, revenues and profits. Quality plays a key role in keeping costs low, revenues high, and profits high. From these various opinions, it can be seen that improving quality requires costs in accordance with what is expected.

Research conducted by Manoto Togatorop (2017) on the influence of education costs on school quality explains that school quality is directly influenced by education costs where increasing education costs will be followed by an increase in school quality. Similar research was also conducted by Ulpha Lisni Azhari (2016), in her research there was a fairly strong relationship between education financing and school quality. Individually, the relationship between education financing and school quality shows that education financing contributes significantly to school quality. Meanwhile, the contribution to education financing directly influences school quality. This proves that indirectly good financing can

influence the quality of education.

Ririn Tius Eka Margareta (2017) in her research, School financing strategies are an effort to achieve school goals, namely providing education that suits the needs of students in particular and society in general. This is in line with the opinion of Sudarsana (2016) in Margareta (2017) and Suti (2011) in Margareta (2017) that education requires funds to meet community demand and implement all educational programs.

School financing strategies influence the quality of the school concerned. Agreeing with this, Asmawi (2010) in Margareta (2017) stated that financing is one aspect that determines the quality of education. More broadly, the results of Ferdi's (2013) study stated that financing is a complex process so that school financing planning strategies are crucial. The importance of planning school financing strategies in improving quality needs to be known, realized and reviewed by related parties so as to bring positive changes to the sustainability and achievement of school goals.

Sources of financing can come from the government, donations, and other businesses in accordance with applicable regulations. For private schools, for example Islamic boarding schools, costs can come from levies (Rifqi, 2015) in Margareta (2017). This means that each school and related parties need to identify opportunities for funding sources that can possibly be explored and used to achieve school goals, including implementing programs and meeting the needs of educational customers.

From the results of research conducted by several researchers above, it can be concluded that education costs have a significant relationship in efforts to improve the quality of education in schools. Without funds, the quality of education will not be in accordance with educational goals. By using various funding sources, schools are expected to be able to improve the quality of education in accordance with the goals they want to achieve.

CONCLUSION

Based on the discussion, it can be concluded that education costs have an important influence on improving the quality of education. It is hoped that the use of education costs evenly will be able to improve the quality and quality of education

as a whole in all levels of society. There is a need for cooperation between the government, regional government and the community to support a high-quality and high-quality learning process. Quality and high quality education will be accompanied by high educational costs. The higher the quality of education, the higher the cost of education, and the lower the quality of education, the lower the cost of education. In improving the quality of education, it is necessary to pay attention to the quality of teachers. Providing training can increase learning creativity and innovation for teachers. Improving the quality of schools without accompanying improvements in teachers will certainly affect the quality of students as well. By improving teachers, improving the quality of students and schools can be done according to the goals to be achieved.

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