

HOW EDUCATION FUNDING MANAGEMENT CAN INCREASE THE QUALITY OF EDUCATION IN VOCATIONAL HIGH SCHOOLS?

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Abstract

The general objective of this research is to support and analyze the management of educational funding in Vocational High Schools (SMK) in Bandung. The specific objectives in this study, namely: 1) To identify the management of educational funding at SMK in Bandung, 2) To identify the quality of SMK in the city of Bandung, and 3) To find out the role of financial management in improving the quality of education in SMK. This study is descriptive with a quantitative approach. The data source is taken from 32 school principals. The results showed that the management of educational funding had a positive and significant effect on school quality that was equal to 58.7%. The regression equation that is obtained linearly means that the higher the management of education funding, the higher the quality of schools in Vocational High Schools in Bandung.

Keywords: Management of Educational Funding, Quality of Education, Vocational High Schools

I. INTRODUCTION

Discussion about the quality of education will be directly related to the role of the school as an educational institution. Management of teaching and learning in schools is very important in determining student's success. In this case, the school plays an important role in creating students who have knowledge, skills and have high religious and social values. Thus, the school is a social agent that must be considered in terms of the learning process.

Koswara and Triatna (2010, p. 275) suggest that quality education is regarded in terms of input, process, output, and outcome. Quality education inputs are 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 education output is graduates who have the required competencies. Quality education outcomes are graduates who are able to continue to

higher education or are accepted in the business world or in the industrial world.

There are still many problems related to the quality of schools in Vocational High Schools including junior high school graduates' lack of interest to continue their study at Vocational High School in accordance with the 2015/2016 education department data, the number of students studies in high school was 63,090 students while the Vocational High School was 57,913. Apart from that, the quality of the school can also be assessed from the quality of the process, where the teacher has a very important role in improving the quality of the learning process. Quoting from Santoso's research (2014) that "In Bandung, Kasubdit Banglemsidiklat (2005: 1) which states that 63% of Vocational High School teachers do not have the required standard professional competence."

According to data from the Central Statistical Agency (BPS), the dropout rate in 2015 of children aged 7-12 years reached 0.67% or 182,773

children; children aged 13-15 years as many as 2.21% or 209.976 children; and aged 16-18 years reached 3.14 percent or 223,676 children. When looking at these data, the highest dropout rate is at the age of 16-18 years or the equivalent of a vocational high school level.

This shows that the quality input of Vocational High Schools in Bandung is low. There is also a problem with the quality of SMK graduates (output) in Bandung, while the national exam in 2015/2016 SMK in Bandung has passed 100%, there are still students with 1.25 grade (Statistical data of SMK Negeri 3 Bandung). This cannot be said as good quality output.

While the outcome quality of Vocational High Schools still colors the low quality of schools or education in Indonesia, the Central Statistics Agency (BPS) stated that the level of open unemployment (TPT) in August 2015 reached 7.56 million people or an increase of 320 thousand people from August 2014. Unemployment is most common in vocational high school (SMK) graduates. Based on BPS data, the SMK's open unemployment rate (TPT) reaches 12.65 percent of the total number of unemployed. The number of SMK's unemployment even continues to increase when compared with the period of August 2014 which amounted to 11.24 percent and February 2015 9.05 percent. While in the second place, the highest number of unemployed is occupied by high school graduates (SMA) by 10.32 percent. Then successively followed by diploma I / III graduates 7.54 percent, universities 6.40 percent, junior high schools (SMP) 6.22 percent and elementary schools (SD) under 2.74 percent. (REPUBLIKA.CO.ID, JAKARTA: 5 November 2015).

A very crucial problem for Bandung in 2015/2016 was the policy of the mayor of Bandung attached to the mayor regulation no. 361 of 2015 which states that:

“If the interest of poor people in a particular school (especially around the majority of the poor population) is high, the capacity of the path for the

poor in these schools can increase from the 20% capacity allocation according to real conditions, it is proposed before the implementation of PPDB online selection for non-Academic paths to be approved by the head of the Bandung City Education Agency; and / or the School Principal helps distribute to the nearest school in the same area where the quota of poor people has not been met”

Of the various explanations above, the quality control system and quality assurance of education quality are the main issues in the current educational context. The visible quality of education is certainly aimed at the quality of graduates from the education itself. A quality education process is needed in order to produce quality graduates. A quality education process must certainly be supported by excellent supporting factors.

According to Hoy and Miskel (2008), many factors influence school quality including organizational culture, headmaster leadership, organizational climate, facilities, teacher performance, and funding.

School costs and quality are directly related. According to Morphet (1983, p. 83), "the cost of education has a positive influence through factors of leadership and management of education and education personnel who are competent in improving education services through quality improvement." According to Sagala (2010, p. 171), "the final school exam scores for each student are not the only indicator to determine school quality." It is intended that there are still other factors that determine school quality. In addition to the results of the UN, there is a perception of the community regarding education funding that will determine the quality of education.

Based on the Decree of the Official Commitment of Institutional Sub Directorate and Students of the Directorate of Vocational High School Development Directorate General of Secondary Education Ministry of Education and Culture

Number 1291 / D5.5 / KU / 2015, the data obtained for BOS recipients in SMK per student per year is Rp. 600,000, - compared to funding for elementary and junior high school, vocational high schools are still relatively small and also have large needs.

The fund has standard rules made by the government to regulate the allocation of funds. BOS funds that are still relatively small unable to cover the large needs. Therefore, funds that are sourced from parents is needed. This also requires the principals, as the decision-maker, to be able to perform their management functions towards school funding optimally.

The education funding must be managed optimally in order to achieve good quality schools. Therefore, the stages in the management of education funding need to be considered. Basically, the goal of the management of education funding is to achieve the expected quality of schools. In each process of funding management stages, the main concern is the achievement of the school's vision and mission. Stages of education funding management through the stages of education funding planning, stages of implementation of funding, and supervision of education funding.

From the above phenomenon, the researcher is interested in conducting research on "How can education funding management improve the quality of education in Vocational High Schools in Bandung".

II. METHODS

The methods of this research start by conducting a preliminary study to identify and determine the problem. After that, problems are identified to determine the research variables. The determination of research variables is carried out by conducting relevant literature studies so that the variables can be in accordance with the background of the study. Then, the problem formulation is made in the form of questions that must be answered in this study. After that, the researcher formulates the conceptual framework and the initial hypothesis. Furthermore, researchers determine the

research methods and approaches that will be used to obtain the required data. Researchers used a questionnaire to obtain the required data. After the data is collected, the researcher then analyzes and processes the data using statistical calculations to test the hypothesis that has been written. After analyzing and processing the data, the researcher compiles the findings and discussion of the findings which is the answer to the problem formulation. Then the conclusions and recommendations can be drawn from the problems contained in the findings and discussion of the research which is intended as feedback from researchers for the institution under study.

The data source in this study was 134 Principal of Vocational High Schools in Bandung. The data is taken using the Probability Sampling technique through Simple Random Sampling with the results of 32 respondents.

The instrument used in this study was a questionnaire. A questionnaire is a data collection technique that is done by making a number of questions or statements which are then distributed to respondents to get the answer. Sugiono (2013, p. 199)

After the instrument is distributed, the data obtained is selected to find out whether it is feasible to be processed or not. The next step is to classify the data by collecting questionnaires obtained from all respondents based on research variables namely variable X (Education Funding Management) and the Y variable (School Quality). Then, the assessment score of each alternative answer given is determined in accordance with the criteria that have been established by the Likert scale Finally, the data processing is done by calculating the general tendency of respondents' scores from the average calculation, normality test and data distribution, correlation test, coefficient test determination, correlation significance test, and regression analysis.

III. RESULTS AND DISCUSSION

Costs have a broad scope, i.e. all types of expenses relating to the implementation of education. Fund and funding management are some of the resources that directly support the effectiveness and efficiency of education management. Funding management is basically part of education funding which is reflected in the budget set by the school.

According to Fattah (2009, p. 114), "the process of school Funding management is Funding and Budgeting Planning, Implementation of Funding, Supervision and Control, and Accountability."

Based on the findings obtained from the results of the analysis of research data on Management of Education Funding at Vocational High Schools in Bandung illustrates the average results of 4.65 which are in the very high category. This was engraved from the average score of the Funding Planning and budgeting dimensions of 4.57, the Dimensions of Funding Implementation by 4.56, the Monitoring and Control Dimension by 4.62, and the Accountability Dimension by 4.84.

Quality education includes input, process, output, and outcome. Quality education input is anything that is able to be processed by the education system. A quality education process can be seen if the implemented education system is able to contribute actively, creatively and has meaning for the creation of educational goals.

In addition, Ali (2007, p. 361) states "strategic factors that influence the quality of education, namely curriculum/teaching and learning processes, school management, school organization/institutions, facilities/infrastructure, teachers, funding, students, community participation, and school culture." The quality education in this study refers to the quality of students, the quality of teachers, the learning environment, school discipline, the availability of learning resources, parent participation, and unit cost.

Based on the findings, the Quality of Vocational High Schools in Bandung is at the average result of 4.63 which is in the very high category. This is reflected in the average score of Quality of Curriculum dimensions of 5.00, Quality of students at 4.32, Quality of Educator at 4.70, the Work environment at 4.84, school discipline at 4.56, availability of learning resources at 4.56, parent's participation at 4.72 and unit cost at 4.72.

The average score of the curriculum quality dimension is higher than the other dimensions. While the lowest dimension is the quality of students. This illustrates that the tendency of curriculum quality in Vocational High Schools in Bandung is in accordance with the curriculum that has been made in reference to the central curriculum, and the curriculum developed at school is in accordance with government policy.

Based on the results of the correlation analysis, the value of p value = 0,000 was obtained. It is less than the significance level which is 0.05. This means that the hypothesis which states that there is an influence of management of education funding on the quality of schools "Accepted" because it is significant.

Based on the calculation, the correlation between the management of education funding towards school quality is $r = 0.766$. After seeing the correlation coefficient, the effect of the management of education funding on school quality shows a strong correlation. It can be concluded that there is a positive influence of the management of education funding on the quality of Vocational High Schools in Bandung.

The results of the correlation analysis, then supported by the results of the analysis of the coefficient of determination, illustrates the magnitude of the influence of education funding management on school quality in Vocational High Schools in Bandung by 58.7% while 41.3% is influenced by other factors such as curriculum, school management, facilities, teachers, learners,

the community, and school culture (Ali. M, 2007. p. 361).

The significance of the correlation between the X variables with the Y variable by comparing tcount with ttable based on SPSS 17.00 calculations it is known tt 6.525 while ttable with dk-2 (32-2 = 30) is 1.697. Thus shows that tcount is greater than ttable (6,525> 1,697). This means that there is a significant influence between the management of education funding with school quality. The effect of management of education funding on school quality is shown in the equation:

$$\hat{Y} = 35,905 + 0,754 X1$$

The value of 35.905 is a constant value which indicates that if there is no involvement at all from the management of education funding, then the quality of the school is 35.905, while the value of 0.754 is a regression that shows that every increase in management of educational funding by 1, there will be an increase in the quality of the school by 0.754. Every time there is an increase in the management of education funding by 10, it will be followed by an increase in the quality of schools by 7.54.

With these findings, it is evident that the management of educational funding significantly influences the quality of schools in Vocational High Schools in Bandung. According to the calculation of the analysis of the coefficient of determination, the management of education funding toward school quality is 58.7%. This means that higher education funding management is likely to contribute more than 58.7% to improving the quality of schools at Vocational High Schools in Bandung.

School costs and quality are directly related. According to Morphet (1983, p. 83), "the cost of education has a positive influence through factors of leadership and education management and education personnel who are competent in improving education services through quality improvement."

In supporting the improvement of the quality of Vocational High School in Bandung, the management of education funding is expected to be able to meet the needs of education to support the improvement of the quality of schools. Based on research at Vocational High Schools in Bandung, 32 schools with funding sources from BOS funds have a very high average school quality. This proves that to carry out education, the participation of educational funding is required. Funds for community-based operations can come from the organizer, the community, the central government, regional governments and other sources that are not in conflict with applicable laws and regulations. According to a study conducted by Dedy Achmad Kurniady (2010) in Akdon, et al (2015, p. 37), which is the main basis in determining the amount of costs required in carrying out the education process so that educational outcomes can be in accordance with the learning needs of students lies in the planning of PBM determined by the school. Management of education funding must be carried out with the aim of achieving the vision and mission of the school which will ultimately improve the quality of the school.

Schools with government funding sources require school principals to be able to carry out their managerial tasks in the financial sector. Funding management strives to plan, implement, monitor and evaluate each learning activity from the financial sector. An understanding of the stages of Funding management is essential. Because, with effective and efficient Funding management, each learning activity can be supported successfully so that the quality of schools can be improved.

IV. CONCLUSION

School Quality at Vocational High Schools in Bandung is in the very high category. this means that the curriculum, the quality of students/students, the quality of educators, the work environment of school discipline, availability of degrees, parent participation, unit costs are already in the very high category. Where this is supported by the participation of surrounding communities who prefer to choose public schools

or private schools with financial assistance from the government for financial reasons.

Based on these results, the dimensions of the quality of students get an average value of 4.32 this happens because the indicators on this dimension namely the results of examinations at several Vocational High Schools in Bandung still do not meet the standards. Besides that, the dropout rates are still high for reasons. One of them is because there is no money to pay for school and there are also students who drop out and above 5% of students each year cannot graduate. If compared with other scores, the quality dimension of students are still relatively low.

Management of education funding at Vocational High Schools in Bandung is in the very high category, meaning that principals at Vocational High Schools in Bandung have been able to carry out education funding management optimally starting from funding planning and budgeting, funding implementation, funding supervision and control, and accountability or accountability. The tendency in these four dimensions is obtained the lowest value, namely in the implementation dimension of funding. This happened partly because of the lack of participation of students' parents or the community both from material contributions, personnel, and decision-making involvement for school programs.

The influence given by the management of education funding on the quality of education in Vocational High Schools in Bandung is in a strong category. This proves that with good financial management, the quality of schools will be better. The average tendency of Vocational High Schools in Bandung is already in the very good category from the planning stage to the Funding responsibility. Although, the implementation in the field is still not in accordance with the achievement of national education standards. This is evidenced by the use of appropriate budget from each allocation given by the government, as well as compliance with plans made by schools in the form of RKAS. However, several obstacles show that the

implementation stage of education funding needs to be improved so that what has been planned becomes a guideline in its implementation. This will affect the achievement of the quality of education as a school goal.

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