

**THE INFLUENCE OF EDUCATION FINANCE
MANAGEMENT ON THE QUALITY OF EDUCATION AT
IBRAHIMY UNIVERSITY, SITUBONDO DISTRICT**

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Abstract

This study aims to analyze the influence of the educational financing and budgeting system, the implementation of educational financing, and the supervision of educational financing on the quality of education at Universitas Ibrahimy Situbondo. Research on the influence of educational financing management on the quality of education at Universitas Ibrahimy was an ex-post facto research. It was a type of research on data collected after an occurred facts or events. Typically, it belonged to a causal associative research design which was used to determine the influence of educational financing management (educational budgeting system, implementation of educational financing, and supervision of educational financing) on the quality of education. The research method used in this research was quantitative with a survey method. The survey method was conducted in the form of a questionnaire which had distributed to the respondents in this study. The respondents were all officials, treasurers, and The Internal Finance Comptroller at Universitas Ibrahimy. Results indicated that simultaneously, independent variables (educational budgeting system, implementation of educational financing, and supervision of educational financing) had a fairly strong influence on the quality of education at Universitas Ibrahimy by 61.9%.

Keywords: management, financing and education quality

1. Introductions

Various advances in the era of globalization have brought major changes in every aspect of Indonesian people's lives, especially advances in knowledge and technology. To be able to keep up with this progress, Indonesian people are required to improve their quality. Improving self-quality aims to make Indonesian people able to participate and contribute in facing increasingly fierce competition for human resources in the era of globalization. This situation shows the importance of mastery in science and technology. Success in mastering science and technology can be proof that Indonesia's human resources are competent

resources. The way that can be done to be able to give birth to human resources who are competent and able to master science and technology is through education.

Education is a very important thing to ensure the development and continuity of the nation's life in a better direction. Education is seen as an effective program to prepare and engineer the direction of community development in the future. Education is an investment effort to produce quality human resources (human investment) who have the knowledge, personality and skills needed for nation building. Quality human resources are the key to the success of a nation's development.

Higher education as a vehicle for experts to develop science and technology as a forum for preparing cadres of national leaders, has a very central and strategic role in nation building. This is due to two things, namely: first, university graduates will position themselves or be positioned by the community as potential leaders, whether in companies, the community or in government agencies; second, the service products of higher education are considered to play a role in determining the concept of nation-building. So a tertiary institution should be organized using flexible and dynamic principles so that each tertiary institution can develop according to its own potential and the external demands it faces.

Realizing quality education certainly cannot be separated from the use of funds and costs. Funding is a resource that directly supports the effectiveness of education management. A good education will cost more than a bad education. If we want high quality education, then we are required to pay high education costs, so we are required to use high costs and use them appropriately (Anwar, 2004).

Funding is a very decisive potential and is an integral part of the study of educational management. The financial and financing component in a school is a production component that determines the implementation of teaching and learning process activities in schools along with other components. In other words, every activity carried out by schools requires costs, both consciously and unconsciously, this financial and financing component needs to be managed as well as possible so that existing funds are used optimally to support the

achievement of educational goals (Mulyasa, 2005).

The education funding consists of investment costs, operating costs and personal costs. Investment costs for educational units include costs for providing facilities and infrastructure, developing human resources, and working capital. Operating costs for educational saunas include: salaries of educators and educational staff and 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 forth. Personal costs include educational costs that must be incurred by students to be able to follow the learning process regularly and continuously (Government Regulation, 2005).

The implementation of quality education requires strong funds or costs in learning activities, so an educational institution needs to prioritize attention in managing these costs, so that the funds owned can be allocated as well as possible for improving the quality of education.

In connection with the importance of funding in the provision of education, the government stipulates in chapter 1 article 2 paragraph (1) government regulation number 48 of 2008 concerning education funding that "education funding is a shared responsibility between the government, regional governments and the community" (Government regulation: 2008). Based on these regulations, an educational institution is allowed to determine the cost of education that must be paid by students. However, this is what can trigger the emergence of the problem of increasingly expensive tuition fees at this time. In the end, not everyone can enjoy education in accordance with their potential and interests because of their limited financial capabilities.

To avoid the occurrence of educational funding that is less focused and does not support the vision, mission and policies contained in the strategic plans of educational institutions, the management of educational costs needs to be supported by good governance data by empowering management functions such as planning, implementing and supervision so as to encourage the realization of

effective, efficient and transparent education financing management. Financing management in educational institutions is different from corporate financing management that is profit-oriented or profit-oriented. Educational institutions are placed as non-profit (non-profit) public organizations. Therefore, education financing management is unique in accordance with the vision, mission and characteristics of education.

The issue of education funding, the most crucial issue is the calculation of the actual cost of education, namely the amount and effectiveness of the costs needed to provide education. Based on the results of researchers' observations, compared to other universities in the Situbondo district, Ibrahimy University has differences in terms of:

- a. The amount of tuition fees that are relatively cheaper or per student unit is lower, both in the DPP component, the annual tuition fee for exams and others.
- b. The time for conducting lectures is longer so that it can have an impact on operational costs to be greater.
- c. In less than 5 years it was able to develop educational infrastructure such as: College buildings, student dormitories, laboratories and others, such as allocating funds for lecturers' further study costs.

The results of other observations in terms of the largest sources of educational funding for Ibrahimy University come from income from study fees that must be paid by students and Foundation Investment. In addition, the number of permanent lecturers with a bachelor's degree (S2) is still not fulfilled (Observation, 2020).

2. Methodology

This research is included in ex-post facto research, which is a type of research on data collected after a fact or event has occurred. The initial step in this research was started by collecting data using a questionnaire research instrument. Furthermore, the research instrument will be tested using a validity test to measure how well the research instrument measures the concept under study. reliability test

is also used to measure the consistency of respondents in answering research instrument items.

Testing the research data begins with the classical assumption test as a prerequisite test that must be carried out before continuing the research. The classical assumption test is meant to find out which regression model is clear, consistent, normally distributed, and efficient. The tests carried out to determine the regression model according to the above criteria are the normality test, multicollinearity test, and heteroscedasticity test.

The relationship between the dependent variable and the independent variables will then be tested using the T-test and F-test. The purpose of using the T-test is to obtain a conclusion that there is a partial significance of influence between the independent variables and the dependent variable. Meanwhile, to determine the significance of the joint effect between the independent variables on the dependent variable, it will be tested using the F test.

3. Result and Discussion

Classic Assumption test on this research, shows the result of the data has been distributed normally and there are no symptoms of multicollinearity, autocorrelation, and heteroscedasticity. So that it can be continued to the next test.

Multiple Linear Regression analysis was conducted to determine the relationship between the dependent variable and the independent variables partially or simultaneously. The regression equation developed in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Information:

Y = Quality of Education

α = Constant

$\beta_{1,2,3}$ = Regression Coefficient

X1 = Education Financing Budgeting System

X2 = Implementation of Education Financing

X3 = Education Financing Supervision

Table 1 The Result of Regression Analysis

Model	Unstandardized Coefficients		T	Sig.
	B	Std. Error		
1 (Constant)	.751	20,263	.309	.758
Education Financing Budgeting System	.154	.075	2.040	.045
Implementation of Education Financing	.259	.122	2.125	.037
Education Financing Supervision	.470	.106	4.443	.000

Based on Table 1, the results of the regression equation are as follows:

$$(Y) = 0.751 + 0.154X_1 + 0.259X_2 + 0.470X_3$$

The results of the analysis show that the education financing budgeting system has a significant effect on the quality of education by 2,040. It is shown that the t-count value is 2.040 > from t-table 0.221 which means it is significant, and the p-value is 0.045 < 0.05 which means it is also significant. This shows that if the education financing budgeting system is higher assuming other variables are constant, the quality of education will increase or improve. The results of this study are in line with research conducted empirically by Elik (2018); Asfila, et al, (2015); Nurulia (2020); Jaya (2018); Pusvitasari and Sukur (2020); Major (2016); Abidin (2017); Pantuntun (2015); Suwarni (2015); and Samiyah (2016) that the education financing budgeting system affects the quality of education.

The results of the analysis show that the implementation of education financing affects the quality of education. It is shown that the t-count value is 2.125 > from t-table 0.221 which means it is significant, and the p-value is 0.37 < 0.05 which

means it is significant. This shows that if the level of implementation of education financing is higher assuming other variables are constant, the quality of education will experience an increase or improvement. The results of this study are in line with Elik's empirical (2018); Asfila, et al, (2015); Nurulia (2020); Jaya (2018); Pusvitasari and Sukur (2020); Major (2016); Abidin (2017); Pantuntun (2015); Suwarni (2015); and Samiyah (2016) that the implementation of education financing affects the quality of education.

The results of the analysis show that financing supervision affects the quality of education. It is shown that the t-count value is $4.443 >$ from t-table 0.221 which means it is significant, and the p-value is $0.02 < 0.05$ which means it is significant. This shows that if the supervision of financing is higher assuming other variables are constant, the quality of education will experience an increase or increase. The results of this study are in line with Elik's empirical (2018); Asfila, et al, (2015); Nurulia (2020); Jaya (2018); Pusvitasari and Sukur (2020); Major (2016); Abidin (2017); Pantuntun (2015); Suwarni (2015); and Samiyah (2016) that the implementation of education financing affects the quality of education.

The effect of the independent variables on the education financing budgeting system, the implementation of education financing, and the supervision of education financing simultaneously with the dependent variable on the quality of education shows a fairly strong criterion. In the problem being studied, it is known that F-count ($44,885 >$ F-table (2.18), then H_0 is rejected and H_a is accepted so that the regression is correct and feasible. That is, together there is a significant influence on the education financing budgeting system, the implementation of education financing, and the supervision of education financing simultaneously on the quality of education. In addition to the value of R Square (coefficient of determination) in the calculation of the variable quality of education that occurs, it can be explained by using the variables of the education financing budgeting system, the implementation of education financing, and the supervision of education financing, which have an effect of 61.9%. So that the size of the quality of education is not only influenced by these independent variables, but can also be

influenced by other variables, as is the case with Elik's research (2018) which not only examines the variable quality of education, but also examines other variables such as education financing.

4. Conclusion

This research was conducted to examine the influence of the education financing budgeting system, the implementation of education financing, and the supervision of education financing together on the quality of education at Ibrahimy Sukorejo University. based on the results of the tests that have been carried out on the previous page, it can be concluded that:

1) The education financing budgeting system has a significant effect on the quality of education at Ibrahimy University, Situbondo Regency. If the education financing budgeting system is getting better with the assumption that other variables are constant, then the variable (Y) quality of education will experience an increase or increase.

2) The implementation of education funding has a significant effect on the quality of education at Ibrahimy University, Situbondo Regency. If the level of implementation of education financing is getting better with the assumption that other variables are constant, the variable (Y) the quality of education will experience an increase or improvement.

Supervision of education financing affects the quality of Education at Ibrahimy University, Situbondo Regency. If the supervision of education financing is getting better with the assumption that other variables are constant, the variable (Y) the quality of education will experience an increase or increase.

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