

THE INFLUENCE OF EDUCATION FUNDING MANAGEMENT AND LEARNING FACILITIES ON MADRASAH QUALITY

Virgin Sabrina El-Islamy¹(✉), Samsul Susilawati², Munirul Abidin³

^{1,2,3} Universitas Islam Negeri Maulana Malik Ibrahim Malang, East Java, Indonesia

(✉)Correspondence to: 220106210044@student.uin-malang.ac.id,

Received: February 2023

Accepted: March 2023

Published: April 2023

DOI:

Abstract: *This study aims to determine the effect of education financing management and learning facilities on the quality of schools in MAN 4 Kediri. This type of research is a quantitative research, in which researchers collect data using questionnaires, interviews and documentation. The method used in this research is inferential analysis method with multiple linear regression analysis. Sampling of 40 teachers of MAN 4 Kediri. The results of this study indicate that the influence of financing management has a strong and significant influence of 39.7%, meaning that financing management and learning facilities are significantly related to school quality. Meanwhile, 15.8% is determined by other factors.*

Keywords – Financing Management Education; Educational Facilities: Quality Schools

Abstrak Penelitian ini bertujuan untuk mengetahui pengaruh manajemen pembiayaan pendidikan dan fasilitas pembelajaran terhadap mutu sekolah di MAN 4 Kediri. Jenis Penelitian ini merupakan penelitian kuantitatif, dimana peneliti mengumpulkan data menggunakan teknik angket, wawancara dan dokumentasi. Metode yang digunakan dalam penelitian ini adalah metode analisis inferensial dengan analisis regresi linier berganda. Pengambilan sampel terhadap 40 guru MAN 4 Kediri. Hasil penelitian ini menunjukkan bahwa pengaruh manajemen pembiayaan memberikan pengaruh kuat dan signifikan sebesar 39,7% artinya manajemen pembiayaan dan fasilitas pembelajaran berhubungan signifikan dengan mutu sekolah. Sedangkan sebesar 15,8% ditentukan oleh faktor – faktor lainnya.

Kata Kunci – Manajemen Pembiayaan Pendidikan, Fasilitas Pendidikan, Sekolah Berkualitas

INTRODUCTION

With the development of the times, the civilization of a nation is largely supported by its education system. In terms of quality of life and process of empowerment, humans today are not much different from humans who lived in the past (Haris, 2019). It can be seen that the existence of education and the progress of the nation are interrelated and a nation is never separated from the importance of quality education (Tidjani, 2017). The progress and decline of the civilization of a community group can be predicted from how the education received by the people of that nation (Harits Azmi Zanki, 2021)

To obtain quality education can be seen from four angles, namely input, process, output and outcome (Yuli & Rusdinal Hade Afriansyah, 2018). Quality educational input can be seen from teachers, students, curriculum, school facilities, and various other aspects (Mundiri, 2017). By having graduates with the necessary competencies, we can ensure high quality educational processes, learning experiences, and educational outcomes. Meanwhile, quality education outcomes or outcomes are having graduates who can integrate with the business or industrial world as well as graduates who can continue their education to a higher level (Fahmi, 2022).

Many schools cannot carry out teaching and learning activities optimally, simply because there are problems in the field of financing management, especially for routine activities and school quality (Kurniawati et al., 2022). There are several aspects that need to be considered in education financing management, including: (1) Predicting educational needs, (2) Allocation of each cost component, (3) Source analysis, (4) Financial supervision. These four aspects must receive special attention to support the improvement of the quality of education. If the education financing policies are realized as well as possible, then the educational process runs as expected (Wahyudin, 2021).

Sholihat (2017) in her research explained that the management of Education Costs has a positive and significant effect on the Quality of Learning Services, while community participation has no effect on it. But simultaneously, the management of education costs and community participation has no effect on the quality of learning services. Meanwhile, Rakhma (2022) stated that the management of BOPDA funds had an effect on the quality and satisfaction of madrasa principals. This explains the process of managing education funding from the local government which is carried out by the head of the madrasah by planning, implementing and evaluating it so that it can run systematically so as to get optimal educational results.

The research above explains that many previous studies have discussed the management of funds or financing management in schools/madrasas. However, this research has a different side which will examine more about the concept of managing madrasa financing and implementing its management for learning facilities and then looking at how it affects the quality of madrasas. This research is unique to study because the role of the madrasah head can be seen from his efforts and policies in the management of education financing.

This study aims to find out how the management of education funds and learning facilities affect the quality of education and the impact of educational financing, management, and learning environments on educational quality. This research will be conducted on school principals and teachers at MAN 4 Kediri to better know the quality of the school. The researcher chose the location of MAN 4 Kediri for the research location because it offers a number of characteristics, such as good school facilities with affordable Education Development Contributions (SPP). Due to their interest in doing study

connected to the aforementioned identification, researchers are encouraged to focus on "The Influence of Education Financing Management and Learning Facilities on School Quality at MAN 4 Kediri".

RESEARCH METHOD

The research methodology uses a quantitative approach with calculations expressed in numbers. In order to make it simpler for researchers to draw conclusions, describe an event or fact obtained from the results of data analysis in the form of a number, and describe the relationship between the three variables, the quantitative method was used to examine how the three variables interact or interact with one another (Yusuf, 2017).

This research was conducted at MAN 4 Kediri which is located in Krecek Village, Badas District, Kediri Regency. The time for the research was carried out from 14 - 21 November 2022. In this study the target population was school principals and teachers at MAN 4 Kediri, with a total of 40 teachers. While taking the sample using simple random sampling with a total sample of 40 respondents.

Using the following data collection methods in this study:

Questionnaire

A questionnaire is a list of inquiries or written requests made to respondents and used as a data collection tool. In this study, using a questionnaire given to school principals and teachers totaling 71 people.

In this study, for the measurement scale, researchers will choose a Likert scale. A person's opinions, attitudes, and Utilizing the Likert scale, social phenomena are evaluated. Using a Likert scale, the variables are transformed into variable indicators, and from these indicators, instrument items in the form of statements or questions are created.

Documentation

In the Methods section, clearly describe how you conducted your research study, such as what approach you used, where, when, and what instruments you used, and how the data was collected, clarification of where the data sources were obtained and the method of data analysis used like what.

The data analysis technique used is quantitative. The following are some quantitative analysis techniques:

Descriptive Analysis

Descriptive analysis can be used to obtain an overview or description of the condition of leadership, performance and work productivity of employees. The score of the respondents' answers will be analyzed descriptively, namely based on the total score of the answers

Inferential Analysis**Validity Test**

Validity Test is an instrument that is carried out by research to become an acceptable or standard measuring instrument, so the measuring instrument must go through a test of the validity and reliability of the data.

Reliability Test

Reliability test is an instrument that can be used with test-retest, equivalent and internal consistency. In the reliability test it is used to measure the extent to which a measurement can be trusted and the answer is 2 or more, it is said to be reliable if the measurement has been carried out several times on the same subject (Syamsuryadin & Wahyuniati, 2017).

Test Multiple linear regression analysis

Test Analysis of multiple linear regression seeks to determine whether the regression (in linear form) obtained based on research is ethical when used to make conclusions. In this examination using hypothesis testing that the regression equation has significance. Regression is assumed to be linear like its general form and no tests are performed on its linearity.

T test and F test

The t test and F test were carried out on two groups of data with various data criteria. Basic T test and F test assume normal distribution of residual values. Examining the t test's and the F test's resilience to data anomalies and variant heterogeneity. The SPSS program was used to test the data using the t and F tests. After recording the SPSS output findings, conclusions are taken based on the information at hand (Qurnia Sari et al., 2017).

FINDINGS AND DISCUSSION

Discussion of research results is a study of findings related to answer the research questions. The hypothesis is that, based on the conclusions of the data above, "there is a significant influence between education financing management and learning facilities on the quality of schools in MAN 4 Kediri that can be tested for validity, in the sense that this research is able to determine whether the research hypothesis is true. The following is a detailed description of the study's findings :

Validity Test

The data validity Using the SPSS program, a test is used to determine whether a questionnaire is valid or not for each variable. To state that the questionnaire data is valid or not can refer to the provisions "If $r_{count} \geq r_{table}$ at a significant level of 5% then the result is valid, if $r_{count} < r_{table}$, then the result can be said to be invalid". The results of the validity test that was carried

out using SPSS showed that all instruments, financing management, learning facilities and school quality showed $r_{count} \geq r_{table}$.

Table 1. Validity Test Results					
Question item number	Rh	sig	r_{table}	α (0,05)	Description
Variable X1 (Financing Management Education)					
1.	0,80 3	0,00 0	0,39 7	0,0 5	Valid
2.	0,80 3	0,00 0	0,39 7	0,0 5	Valid
3.	0,42 0	0,00 7	0,39 7	0,0 5	Valid
4.	0,43 9	0,12 8	0,39 7	0,0 5	Valid
5.	0,79 9	0,00 0	0,39 7	0,0 5	Valid
6.	0,74 9	0,00 0	0,39 7	0,0 5	Valid
7.	0,86 0	0,00 0	0,39 7	0,0 5	Valid
8.	0,67 0	0,00 0	0,39 7	0,0 5	Valid
9.	0,49 2	0,00 1	0,39 7	0,0 5	Valid
10.	0,80 3	0,00 0	0,39 7	0,0 5	Valid
Variable X2 (Educational Facilities)					
1.	0,83 8	0,00 0	0,39 7	0,0 5	Valid
2.	0,83 8	0,00 0	0,39 7	0,0 5	Valid
3.	0,40 0	0,01 1	0,39 7	0,0 5	Valid
4.	0,32 4	0,02 8	0,39 7	0,0 5	Invalid
5.	0,10 8	0,00 0	0,39 7	0,0 5	Invalid
6.	0,63 4	0,00 0	0,39 7	0,0 5	Valid
7.	0,65 8	0,00 0	0,39 7	0,0 5	Valid
8.	0,54 4	0,00 5	0,39 7	0,0 5	Valid
9.	0,16 2	0,00 0	0,39 7	0,0 5	Invalid

10.	0,27 3	0,00 0	0,39 7	0,0 5	Invalid
Variable Y (Quality Schools)					
1.	0,83 8	0,00 0	0,39 7	0,0 5	Valid
2.	0,83 8	0,00 0	0,39 7	0,0 5	Valid
3.	0,24 6	0,01 1	0,39 7	0,0 5	Invalid
4.	0,49 2	0,02 8	0,39 7	0,0 5	Valid
5.	0,80 3	0,00 0	0,39 7	0,0 5	Valid
6.	0,63 4	0,00 0	0,39 7	0,0 5	Valid
7.	0,65 8	0,00 0	0,39 7	0,0 5	Valid
8.	0,54 4	0,00 5	0,39 7	0,0 5	Valid
9.	0,43 9	0,00 0	0,39 7	0,0 5	Valid
10.	0,83 8	0,00 0	0,39 7	0,0 5	Valid

The table above shows the results that from the validity test of instrument X1 (education financing management) as many as 10 items were declared valid, then, on the test instrument X2 (learning facilities) as many as 4 items (numbers 5,5,9,10) were invalid and 6 other items are valid out of a total of 10 items. While the Y1 instrument test (madrasah quality) as many as 1 item (number 3) out of 10 items was declared invalid and the rest were declared valid. So that the total number of valid items is 25 items.

Data Reliability Test

To determine whether the outcomes are reliable, the data reliability test is utilized. that have been tested are consistent or not. The measurement results are said to be reliable when a measuring instrument is tested up to 2 times and the results are consistent or the same. The results of the Person Correlation Test on the 30 question items contained 5 invalid question items, and 25 valid question items because the significant value was <0.05 . In addition to each question on the variable Funding Management, Learning Facilities and School Quality, it is stated that the value is reliable if the Alpha Cronbach value is > 0.6 .

Tabel 2. Reliability Statistics

Variabel	Cronbach's Alpha	N of Items
Financing Management (X1)	0,959	10
Learning Facilities (X2)	0,765	6
School Quality (Y)	0,880	9

From the reliability measurement results of the data above, it can be seen that financing management shows a cronbach alpha result of 0.959, learning facilities shows a cronbach alpha result of 0.765 and school quality with a cronbach alpha result of 0.880 and these results show that the Cronbach alpha value is higher than 0.06, which indicates that the variables X1, X2, and Y are dependable, according to this interpretation.

Results of Multiple Linear Analysis

Multiple Linear Analysis is testing the linear relationship between two or more independent variables with the dependent variable. Then the data used is usually interval and ratio scale.

Tabel 3. Result of Multiple Linear Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
	B	Standard Error			
(Constant)	20,527	7,671		2,676	0,011
Financing Management	0,162	0,132	0,188	1,227	0,228
Learning Facilities	0,438	0,196	0,342	2,236	0,032

a. Dependent Variable: Mutu Sekolah

The results of the table above, we get a linear regression equation that is $Y = 20.527 + 0.162 X1 + 0.438 X2$. If one independent variable changes by 1, while the others remain constant, it can be shown that the independent variables (independent) Learning Facilities (X1) and Financing Management (X1) can be described in the regression model. The change in the independent variable's value is thus equal to the coefficient value (b) of the change in the dependent variable's value, which is the school quality.

Constant (a) of 20,527 provides the knowledge that the magnitude of School Quality (Y) is 20,572 units assuming Simultaneous Funding

Management (X1) remains constant. The Quality of School (Y) will increase by 0.162 units if the Financing Management variable (X1) increases by 1 unit, assuming other variables remain constant, if the value of b_1 , the correlation coefficient of Financing Management (X1), is 0.162, indicating it has a positive influence on the dependent variable (Y).

If the learning facilities variable (X2) increases by 1 unit, then school quality (Y) will increase by 0.438 units, providing other factors stay the same or don't change ($b_2 = 0.438$), indicating that the learning facilities variable (X2) has a positive influence on the dependent variable (Y). Therefore, it is clear that every change in funding management (X1) and learning facilities (X2) will have an impact on school quality (Y).

Uji T (Parsial)

The t (partial) test aims to establish whether the independent variable (X) has a partial (self) effect on the dependent variable (Y). T test for basic decision-making: 1. If Sig. 0.05 or $t_{count} > t_{table}$, then there is a significant link between variable X and variable Y. There is no significant relationship between variable X and variable Y if Sig. > 0.05 . It is known that the t table on financing management (X1) is 0.228 indicating a value greater than 0.05 so that there is no partial effect between financing management and learning facilities. while the t value for learning facilities (X2) is 0.032 indicating a value less than 0.05, so the result is that there is an influence between learning facilities and school quality.

Uji F (Simultan)

Uji F (simultan) digunakan untuk mengetahui ada atau tidak pengaruh secara bersama-sama atau simultan antara variabel independen terhadap variabel dependen.

Tabel 4. Result of T-Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2,0057	2	1,0029	3,377	.045 ^b
Residual	106,917	36	2,970		
Total	108,923	38			

a. Dependent Variable: Mutu Sekolah

b. Predictors: (Constant), Fasilitas Pembelajaran, Manajemen Pembiayaan

Based on Table 3 above, it can be inferred that the results of the study using SPSS obtained a significant level of p-value = 0.045 < 0.05 , which suggests that Funding Management (X1) and Learning Facilities (X2) jointly substantial effect on school quality (Y).

Coefficient of Determination (R²)

This test is an indicator used to describe how much variation is described in the model.

Tabel 5. Result of Coefficient of Determination (R²)

Model	R	R Square	Test		
			Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.397 ^a	.158	.111	1,723	1,773

a. Predictors: (Constant), Learning Facilities, Funding Management

b. Dependent Variable: School Quality

The results of calculations using the help of the SPSS 20 program as in the table above can be seen that the resulting (R) value is 0.397 or 39.7%, meaning that it has a very strong relationship. independent variables: Funding Management (X1) and Learning Facilities (X2) to the independent variable School Quality is 39.7% and the remaining 15.8% is influenced by other variables.

There are conclusions drawn from the research that are relevant to the research's questions and their resolutions. The hypothesis that "there is a significant influence between education financing management and learning facilities on school quality at MAN 4 Kediri" can be tested for validity based on the results of the data management described above, in the sense that this research can determine whether the research hypothesis is true. The following is a detailed description of the debate in this study:

Overview of Education Financing Management at MAN 4 Kediri

Management is a way to achieve the goals that have been set by motivating people to work (Sandiko et al., 2022). Education budget management is defined as the activity of managing educational financial resources, allocating and relying on education money in such a way as to maximize and effectively use funds or money for the provision of high-quality education (Wahyudin, 2021).

Education financing management also includes a number of activities related to financial procurement, financial utilization, to financial accountability in the hope of achieving educational goals effectively and efficiently (Komariah, 2018). Funding Management or a business budget is a form of various plans that may be prepared, although not every plan can be referred to as a budget (Dwi Astono, 2021).

In this study, it was found that the school principal and treasurer managing education financing at MAN 4 Kediri had a favorable impact on schools' quality (Y). According to the study's findings, there is no partial influence between financing management and learning facilities since the

financing management variable (X1) has a value of 0.228, which indicates a value of more than 0.05. then the decision is to accept H_a and H_o is rejected. It can be interpreted that the educational financing management variable has no significant effect on school quality because it is in the low category at intervals of 0.20-0.39. In this case, it proves that based on the three stages of the dimensions of financing management, namely financial planning, implementation and evaluation, which are classified as low categories.

Based on the results of the indicators that have been studied, the implementation of education financing management at MAN 4 Kediri is in accordance with government regulations. The use of available financing is also in accordance with the plan. As for the funding at this school, there is always a transparent accountability report. For assistance from the government, such as BOS funds, it is used for several things, such as maintenance of facilities and infrastructure, learning activities, madrasa examination activities and other costs in accordance with funding and procedures from the government.

Description of Learning Facilities at MAN 4 Kediri

Learning facilities are all that is needed for the teaching and learning process, both mobile and immovable, are learning facilities with the aim that education can run smoothly, consistently, effectively and efficiently (Setyorini & Wulandari, 2021). The results of the research that has been carried out show that the variable 0.032 shows a value less than 0.05, so the results show that there is an influence between learning facilities and school quality. Then the decision is to accept H_a and H_o is rejected. It can be interpreted that the learning facilities variable has a significant effect on school quality because it is in the low category at intervals of 0.20-0.39. Based on these results it can be interpreted in principle, MAN 4 Kediri has been good at managing learning facilities in schools.

Based on the results of the indicators that have been studied, the principle of clarity of responsibility, goal achievement has a score of 0.032 which is in the low category. School management is said to be successful if school facilities are always available and ready to use when needed. In addition, at MAN 4 Kediri the learning facilities are very adequate and always updating and evaluating what is needed by all school members. In addition, the entire school community is also required to take care of or participate in the maintenance of school facilities, both in terms of maintenance and cleanliness. But in fact, there are still several school facilities that need more maintenance.

Overview of School Quality at MAN 4 Kediri

Based on the findings of the study, it is known that the MAN 4 Kediri school's quality has a very favorable impact. Because the value of F_{count} (3.377) > F_{table} (3.240) was greater than the value achieved in this study's results, H_o was rejected at a significant level of 0.05. As a result, it is possible to draw the

conclusion from the test findings that at least one factor affecting school funding and facility management simultaneously affects school quality. The coefficient of determination is 39.7% and the remaining 15.8% is another variable that is not discussed in this study. These variables can be in the form of teacher performance, quality of madrasah services and others.

Based on the study's findings, it can be learned that MAN 4 Kediri students learn. has used innovative strategies using technology and facilities provided by the madrasah. This madrasah conducts evaluations which are carried out every month and at the end of the semester.

The Impact of Facility Management and School Funding on Educational Quality in MAN 4 Kediri

According to research findings from MAN 4 Kediri, there is a substantial relationship between management of education financing and learning facilities as a whole on school quality. The amount of the relationship between education financing management and learning facilities as a whole on school quality is 39.7% when it comes to MAN 4 Kediri, and the remaining 15.8% is influenced by variables from other components that are not covered in this study.

How schools manage government money to be able to and are able to finance all educational activities that can assist the attainment of school quality can be considered as an influence of education financing management and learning facilities on the quality of MAN 4 Kediri schools. The two variables of financing management and learning facilities are also based on existing financing management in madrasahs, both of which will be able to improve the quality of schools. In supporting the improvement of school quality, financing management must be considered at each stage as well as learning facilities at each use.

CONCLUSION

Based on the results and discussion that the researchers described, it can be concluded that in general the condition of education financing management is identified in the low category of 0.228 because it is in the interval 0.20-0.39. For learning facilities, the variable 0.032 indicates a value less than 0.05, so the result is that there is an influence between learning facilities and school quality. To describe the quality of the MAN 4 Kediri school, it has a positive influence by obtaining an $F_{count} > F_{table}$ value of 3.377, because the F_{count} value (3.377) $> F_{table}$ (3.24), then H_0 is rejected at a significant level of 0.05. The management of educational financing and learning facilities on the quality of schools in MAN 4 Kediri has a very strong influence. The management of financing and learning facilities has a joint effect on improving school quality by 39.7%, meaning that financing management and learning facilities are significantly and simultaneously with school quality. The remaining 15.8%, however, is affected by variables and other elements that were not considered in this study.

REFERENCES

- Dwi Astono, A. (2021). *Manajemen penganggaran*. Bandung : Qahar Publisher.
- Fahmi, M. K. (2022). Strategy in Improving the Quality of Graduates Through Authentic Assessment Management in Senior High School. *Jurnal Isema : Islamic Educational Management*, 7(1), 97-104. <https://doi.org/10.15575/isema.v7i1.18443>
- Haris, M. (2019). Manajemen Lembaga Pendidikan Islam dalam Menghadapi Revolusi Industri 4.0. *MUDIR (Jurnal Manajemen Pendidikan)*, 1(1), 32-41.
- Harits Azmi Zanki, S. P. M. P. (2021). *Penanaman Religious Culture (Budaya Religius) di Lingkungan Madrasah*. Penerbit Adab.
- Komarlah, N. (2018). Konsep Manajemen Keuangan. *Manajemen Keuangan Pendidikan*, 6(Teori Kinrja), 67-94.
- Kurniawati, D., Farida, U., Murtafiah, N. H., & Zulkarnain. (2022). Manajemen Pembiayaan Fasilitas Pendidikan untuk Meningkatkan Mutu Sekolah. *Unisan Journal: Jurnal Manajemen & Pendidikan Islam*, 01(04), 161-168.
- Mundiri, A. (2017). Organizational Culture Base on Total Quality Management in Islamic Educational Institution. *ADRI International Journal Of Islamic Studies and Social Sciences*, 1(1), 1-11.
- Qurnia Sari, A., Sukestiyarno, Y., & Agoestanto, A. (2017). Batasan Prasyarat Uji Normalitas dan Uji Homogenitas pada Model Regresi Linear. *Unnes Journal of Mathematics*, 6(2), 168-177.
- Rakhma, M. (2022). Pengaruh Pengelolaan Dana BOPDA terhadap Mutu dan Kepuasan Kepala Madrasah Diniyah di Dinas Pendidikan Kabupaten Gresik. *Jurnal Kependidikan Islam*, 12(2), 182-196. <https://doi.org/0.15642/jkpi.2022.12.2.182>
- Sandiko, Rozi, F., Wahyuni, U., & Yulastari. (2022). School Management in Forming Children ' s Religious Character. *Al-Tanzim : Jurnal Manajemen Pendidikan Islam*, 06(03), 655-666. <https://doi.org/http://doi.org/10.33650/al-tanzim.v6i3.3383>
- Setyorini, I. D., & Wulandari, S. S. (2021). Pengaruh Media Pembelajaran , Fasilitas dan Lingkungan Belajar terhadap Hasil Belajar Selama Pandemi Covid-19. *JURNAL PROFIT: Kajian Pendidikan Ekonomi Dan Ilmu Ekonomi*, 8(1), 19-29.
- Sholihat, S. S. (2017). Pengelolaan Biaya Pendidikan, Partisipasi Masyarakat, dan Mutu Layanan Pembelajaran Madrasah Ibtidaiyah Swasta. *Jurnal Administrasi Pendidikan*, XXIV(1), 1-10.
- Syamsuryadin, S., & Wahyuniati, C. F. S. (2017). Tingkat Pengetahuan Pelatih Bola Voli tentang Program Latihan Mental di Kabupaten Sleman Yogyakarta. *Jorpres (Jurnal Olahraga Prestasi)*, 13(1), 53-59. <https://doi.org/10.21831/jorpres.v13i1.12884>
- Tidjani, A. (2017). Manajemen Lembaga Pendidikan Islam Menghadapi Tantangan Globalisasi. *Jurnal Reflektika*, 13(1), 96-126.

- Wahyudin, U. R. (2021). *Manajemen Pembiayaan Pendidikan (Pendekatan Prinsip Efisiensi, Efektivitas, Transparansi Dan Akuntabilitas)*. Deepublish.
- Yuli, D. R., & Rusdinal Hade Afriansyah. (2018). Implementasi Manajemen Mutu Terpadu (Total Quality Management) di Sekolah. *Managere : Indonesian Journal of Educational Management*, 5(2), 601-607.
- Yusuf, M. (2017). *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan*. Prenada Media.