

Contribution of Madrasah Financing Management in Improving Teacher Performance in Islamic Education Institutions

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Abstract

This study aims to analyze the contribution of madrasah financing management to improving teacher performance at MTs Persis 40 Sarongge. The background of this study is the importance of financing management as a supporting element in improving the quality of education through optimal teacher performance. This study used a quantitative method with a correlation design. The population consisted of 21 teachers, and data collection was done through questionnaires with descriptive and inferential analysis. The results showed that the average madrasah financing management was in the very good category (80.81), while the average teacher performance reached a score of 76.95. Spearman Rank correlation analysis revealed a very strong relationship between financing management and teacher performance with a correlation coefficient of 0.858. The contribution of financing management to teacher performance reached 74%, with the rest influenced by other factors. The conclusion of this study confirms that effective planning, organizing, and controlling in madrasah financing management can improve the quality of learning through optimal teacher performance. This study recommends transparent and needs-based financial management strategies to support teachers' professional development.

Keywords: Financing Management; Teacher Performance; Education Institutions

INTRODUCTION

Education as a long-term investment for a nation has a very important role. Teachers, as the main actors in the process of knowledge transfer, hold the key to the success of education (Fatmawati, 2021). To achieve optimal quality of education, teacher performance must always be improved. However, improving teacher performance is not only a matter of motivation, but also closely related to systemic support, including effective financing management (Yuniarti, 2022). Targeted financing not only ensures the well-being of teachers, but also opens access for them to participate in ongoing professional development programs. This is in line with the concept of investing in people, where improving the quality of teachers will have a positive impact on the overall quality of learning (Musnaeni, 2022). In madrasas under the Ministry of Religious Affairs, with budget limitations that are often faced, optimizing financing management is a challenge in itself. Therefore, it is necessary to conduct a study on efficient and effective financing strategies to support the improvement of teacher performance in madrasas, so that national education goals can be optimally achieved (Fionita et al., 2024).

In the last 10 years, the percentage of teachers and professional education personnel has not improved. In 2012, the percentage of teachers and education staff was 55.68 percent. Then in 2022, the achievement of the percentage of teachers and education personnel was 50.95 percent, higher than the set target, which was 47.84 percent (Anggaran, 2023). Teacher performance problems can certainly be overcome, one of which is through good madrasah financing management. Because madrasah financing management has a vital role in supporting the improvement of teacher performance. The limited financial resources that are often faced by many madrasas are often an obstacle in efforts to improve the quality of education (Ubihatun et al., 2024). Suboptimal financial management can hinder teachers' professional development, thus negatively impacting learning effectiveness. On the contrary, effective financing management allows the allocation of funds that are right on target to support teacher capacity building programs, the fulfillment of adequate educational infrastructure, and the provision of incentives as a form of appreciation for superior learning performance (Fitriani & Tohiri, 2024).

Financing problems in madrasas often arise in two main forms: limited funds received and ineffective fund management. Many madrasas depend on funds from School Operational Assistance (BOS), community donations, and infak that are not always regular

(Anugrah et al., 2022). This high reliance on fluctuating donations can lead to financial instability that impacts the ability of madrasas to provide consistent support to teachers in terms of training, welfare, and other professional development. In addition, even though madrasas have a certain allocation of funds, often these funds are not managed properly, such as the absence of careful planning or evaluation of the effectiveness of financing that has been carried out. This causes the financing to be ineffective, and may not even achieve the desired goal, namely improving teacher performance (Putri et al., 2024).

Good financing management in madrassas requires structured planning, systematic organization, and strict control (Ray et al., 2024). Financing planning begins with a detailed needs analysis, which includes identifying the needs for teacher development, educational facilities and infrastructure, and other operational activities. In this case, good financing management can help ensure that available funds are allocated fairly and appropriately to meet top priorities in the development of education quality. Additionally, good organization ensures that existing funds can be distributed efficiently and that no waste occurs. Furthermore, effective control ensures that the use of funds remains in accordance with the plan that has been prepared, and can be evaluated to see the extent to which the funds contribute to improving the quality of education and teacher performance (Saimima & Banawi, 2023).

Good financing management not only focuses on managing funds, but also on evaluating the results obtained from the use of these funds. This evaluation is important to ensure that the funds spent have a positive impact on improving teacher performance. With regular evaluation, madrasas can see the effectiveness of programs that have been implemented, such as teacher training, procurement of learning facilities, or incentives for outstanding teachers (Ginanjar et al., 2020). The results of this evaluation can be used as a basis for formulating policies and financial planning for the next fiscal year. Thus, this research is expected to provide a clear picture of the importance of financing management in supporting the improvement of teacher performance and contributing to more effective financial management in madrasas.

This study aims to analyze the extent to which madrasah financing management contributes to improving teacher performance. It also aims to understand the role of management aspects, such as planning, organizing, controlling and decision-making, in supporting teachers' professional development and creating better learning quality. In

addition, this study is expected to provide recommendations for effective and transparent financing management strategies to improve the quality of education in the madrasah environment.

This research is important because it will contribute to the development of a more efficient financing management model in madrasas. In addition, this research is also expected to provide insight to related parties, such as madrasah managers, foundations, and the government, about the importance of financing management based on real needs in improving the quality of education and teacher performance (Joben, 2022). With a better understanding of the contribution of financing management, it is hoped that madrasas can create a more conducive environment for teachers' professional development and ultimately improve the quality of learning received by students.

METHODS

This study uses a quantitative method based on correlational design, with attention to the exploration of certain patterns through an innovative interpretation approach (Irawan, 2019). The research was conducted at MTs Persis 40 Sarongge which is located in Pamulihan District, Sumedang Regency, West Java. The research process was carried out for two weeks starting from November 20, 2024 with the preparation of a questionnaire, on the 21-26 days the questionnaire was distributed to teachers at MTs Persis 40 Sarongge via *Googleform* and *shared* via *WA Group*. On November 27-30, data processing and analysis were carried out. On December 1, 2024, make a research report to be published. The research subjects consisted of 21 madrasah teachers at MTs Persis 40 Sarongge. Since the population number is less than 30, this study applies a saturated sample technique by taking the entire population as a sample. Correlational research aims to identify the relationship between one variable and another, which is measured through the value of the correlation coefficient and the level of statistical significance (Sukmadinata, 2013). The stages of data collection refer to the Creswell method, including determining samples, obtaining permits, and selecting relevant data collection instruments. The data were then analyzed using a correlation test, and descriptive and inferential analyses were applied to conclude findings from the sample to the population (Creswell, 2012).

In this study, financing management (variable X) is considered as a factor that affects teacher performance (variable Y). Teacher performance, as a bound variable, is

influenced by changes in independent variables, namely financing management (Sukmadinata, 2013). The dependent variable (variable Y) is a variable that is influenced by an independent variable and has certain characteristics, namely the change depends on other variables. This study uses the correlational method precisely, because it aims to examine the relationship between variable X, namely Madrasah Financing Management, and variable Y, namely Teacher Performance..

RESULTS

Data Description Analysis

This study was held at MTs Persis 40 Sarongge by involving 21 teachers as respondents who were asked to fill out a questionnaire. For the variable of education financing management, 25 statements are provided, while for teacher performance there are 24 statements. Based on descriptive analysis, the average score for madrasah financing management was 80.81, while the average teacher performance was recorded at 76.95, both of which were included in the very superior category. The standard deviation of financing management was recorded at 12,648, while the standard deviation of teacher performance was 7,413, indicating a variation in the distribution of data.

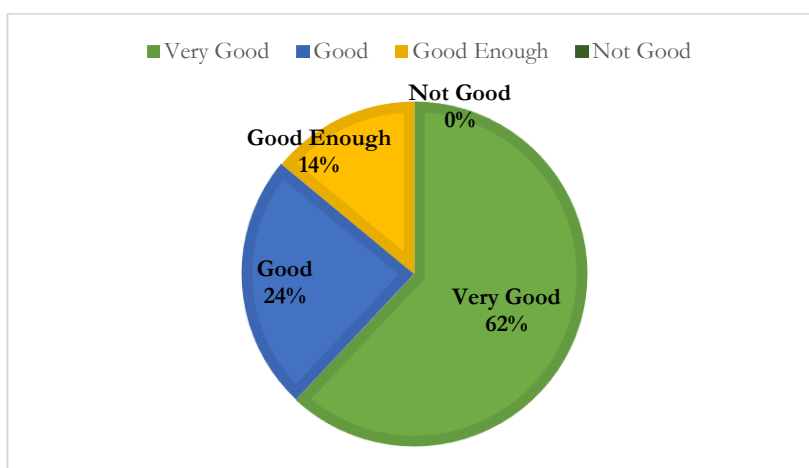


Figure 1. School Financing Management Pie Chart

This data visualization illustrates that the management of education funds at MTs Persis 40 Sarongge is mostly categorized as very good, with a percentage of 62%. Meanwhile, 24% are classified as good, 14% are quite good, and nothing is less good (0%). From this percentage, it can be concluded that the management of education funds at MTs Persis 40 Sarongge is dominantly in the very good category.

Financing management includes five indicators, each of which is represented by a number of questions in the research questionnaire statement. The following are the categories and percentages of each indicator based on the results of data processing from the questionnaire.

Table 1. Percentage of Madrasah Financing Management Indicators

It	Indicators	Good ($X \geq 15$)	Enough ($10 \leq x < 15$)	Less ($X < 10$)
1.	Planning	76%	24%	0%
2.	Organizing	76%	19%	5%
3.	Motivating	15%	71%	14%
4.	Controlling	24%	67%	9%
5.	Decision Making	81%	19%	0

Referring to the table, the results show that the indicator with the highest percentage in the good category is financial decision-making, with a value of 81%. Meanwhile, the indicator with the highest percentage in the sufficient category is financial motivation, which is 71%. In the less category, the dominant indicator is financial motivation, with a percentage of 14%. Overall, the best indicator is decision making, followed by planning, organizing, controlling, and finally motivation.

After categorizing the variables and indicators of madrasah financing management, then carry out calculations and categorization for teacher performance variables and their indicators.

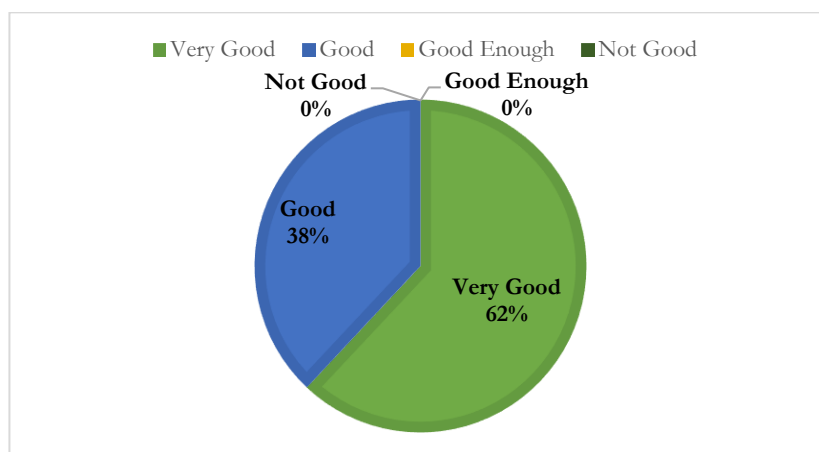


Figure 2. Teacher Performance Pie Chart

The performance of teachers at MTs Persis 40 Sarongge is mostly in the very good category with a percentage of 62%, while the good category reaches 38%. No teacher is

included in the category of good enough or not good (0%). Based on this percentage, it can be concluded that the majority of teachers' performance at MTs Persis 40 Sarongge is classified as very good.

The performance of these teachers is assessed through four main aspects or indicators, where each indicator is represented by several questions in the research questionnaire. Details of the statements for each indicator can be found in the appendix. Here are the average values of each indicator.

Table 2.Percentage of Teacher Performance Indicators

No	Indicators	Good ($X \geq 18$)	Enough ($12 \leq x < 18$)	Less ($X < 12$)
1.	Pedagogic Competence	76%	14%	0%
2.	Personality Competencies	5%	95%	0%
3.	Social Competence	43%	57%	0%
4.	Professional Competencies	81%	19%	0%

Based on the results listed in the table, the indicator with the highest percentage in the good category is professional competence, reaching 81%. Meanwhile, personality competence ranks highest in the sufficient category with a percentage of 95%. None of the indicators fall into the category of lack, as they all record a percentage of 0%. Overall, a good order of indicators is professional, pedagogic, social, and finally personality competence.

Hypothesis Testing

The hypothesis testing in this study aims to find out whether the practical data has a normal, linear distribution, or not, as well as to evaluate the existence of a correlation and the magnitude of the determination coefficient between the madrasah financing management variable and teacher performance. The analysis begins with a separate description of the variables, which is then followed by hypothesis testing. Before conducting a correlation test, the researcher first tested the normality of the data. In this study, the Shapiro-Wilk method was used to test the normality of the two variables because the number of respondents was less than 50 people.

Table 3. Summary of Normality Test Results

Variable	Significance (Sig)	Alpha (5%)	Conclusion	Meaning
Madrasah Financing Management	0,027	0,05	H0 rejected	Not Normally Distributed
Teacher Performance	0,103	0,05	H0 accepted	Normally distributed

The results of the normality test showed that the significance value for the madrasah financing management variable was 0.027, which was below the threshold of 0.05. This shows that H0 was rejected and Ha was accepted, so it can be concluded that the data on madrasah financing management does not follow the normal distribution. On the other hand, for the teacher performance variable, the significance value was recorded at 0.103, which means that the teacher performance data was normally distributed, so H0 was accepted and Ha was rejected.

Table 4. Summary of Linearity Test Results

Significance (Sig)	Alpha (5%)	Conclusion	Meaning
0,000	0,05	Ho accepted	Data is Linear

The linearity test was then carried out to determine whether there was a linear relationship between the two variables studied. From the test results, a significance value of 0.000 was obtained, which is smaller than the threshold of 0.05. This shows that the data has a linear relationship. Therefore, variable X (madrasah financing management) affects variable Y (teacher performance).

Based on the analysis, it is known that madrasah financing management data is not normally distributed ($0.027 < 0.05$), while teacher performance data is normally distributed ($0.103 > 0.05$). Because one of the variables is abnormal, correlation testing is carried out using the Spearman's rank method. All data analysis was done with SPSS software version 25. This correlation test aims to evaluate the relationship between madrasah financing management and teacher performance at MTs Persis 40 Sarongge.

Table 5.Results of Correlation Test Calculation

Variable	Correlation Coefficient	Significance (Sig.)	Alpha (5%)	Criterion	Conclusion
Madrasah Financing Management	0,858	0,000	0,05	Sig. Alpha	The Existence of Correlation
Teacher Performance	0,858	0,000	0,05	Sig. Alpha	

The results of the analysis using Spearman Rank correlation revealed that with $N = 21$, the significance level was 0.05, and the table r value was 0.413, a calculated r of 0.858 was obtained. Since the value of r calculated is higher than the r of the table, the alternative hypothesis (H_a) is accepted and the null hypothesis (H_0) is rejected. A significance value (sig.) of 0.000 which is below 0.05 further strengthens this conclusion. Therefore, there is a significant positive relationship between the management of madrasah financing and teacher performance.

The correlation between madrasah financial management and teacher performance can be categorized as very good or strong, with an r -value of 0.858 which is in the range of 0.80-1.00. This shows that there is a very close or significant relationship between the two variables in MTs 40 Persis Sarongge. Furthermore, an analysis was carried out using the determination coefficient formula to determine the amount of influence of madrasah financing management on teacher performance. The results indicate that 74% of teachers' performance is influenced by the management of madrasah financing, while the remaining 26% is influenced by other factors, such as the culture of educational organizations, which are beyond the scope of this study.

DISCUSSION

The results of this study show that there is a very significant positive relationship between madrasah financing management and teacher performance at MTs Persis 40 Sarongge. From the results of the Spearman Rank correlation calculation, an r -count value of 0.858 was obtained, which is included in the very strong category (0.80-1.00). This value also exceeded the r table of 0.413 at a significance level of 5%. In addition, the results of the calculation of the determination coefficient showed that 74% of the improvement in teacher performance was contributed by madrasah financing management, while the remaining 26% was outside this study, which was caused by other factors such as the culture of educational organizations.

The results of this study are in line with the theory of education management which emphasizes that effective financing management supports the success of education. According to Sangsurya et al., (2021), Mature financial planning is one of the most important components to ensure the sustainability of human resource development programs, including teachers. This is supported by the Muiz et al., (2024), where efficient financial management plays a role in creating a conducive educational environment through the appropriate allocation of funds for teacher training, provision of learning facilities, and performance-based incentives.

The results of the study also show that the planning and decision-making elements in madrasah financial management are in the very good category, with percentages of 76% and 81%, respectively. This is in accordance with the concept of financial management education by Kuntadi et al., (2023), who emphasized that strategic planning and decision-making are the key to the percentage of decision-making indicators in the excellent category is the highest, reaching 81%. This is quite reasonable and can be considered logical, considering that in MTs Persis 40 Sarongge, various parties are actively involved in the financial decision-making process. Through an interview with the head of the madrasah, it was explained that coordination meetings are carried out regularly by involving teachers, committees, and foundations to formulate fund allocations in accordance with priority needs. This participatory approach is supported by decision-making theory which states that decisions will be more accurate and relevant if they are made through a collaborative process (Fadillah, 2024).

In addition, financial planning indicators also reached a high percentage of 76%. Success in this aspect is supported by an in-depth needs analysis before the budget is prepared, which includes the identification of teacher development programs, the provision of facilities and the fulfillment of educational standards. With careful planning, the allocation of funds will be more targeted and efficient, thus supporting the findings Rifai & Ummah, (2024) about the importance of needs analysis in managing education finances.

This is in line with research that shows that in madrasahs if financial management is good, teacher performance increases significantly (Nawawi, 2022). This fact is also supported by Ahmadi & Arief (2022), which identifies the potential of education financial management, improving the quality of learning by empowering teachers through training

and incentive systems. These findings confirm that elements of financing management, such as planning, organizing, and controlling, significantly affect educator performance.

Based on the results of the study, the teacher performance variable also showed excellent results in professional competency indicators with the highest percentage of 81%. This shows that teachers at MTs Persis 40 Sarongge have qualified abilities in carrying out their professional duties, including in learning planning, learning implementation, and learning evaluation.

The high achievement of teacher performance indicators at MTs Persis 40 Sarongge is due to several reasons, among the reasons are continuous training and development, where teachers usually participate in various trainings and workshops organized by the madrasah, both internally and through cooperation with external parties. The program is designed to improve the pedagogical and professional competence of teachers, thus allowing them to refresh their knowledge continuously and their teaching skills. In addition, supported by adequate educational facilities and infrastructure, such as laboratories, libraries, and sophisticated learning technology, also play an important role in supporting the learning and teaching process, so that teachers can optimize their professional competence.

The reward and motivation system related to performance further inspires every teacher to further improve their competence. This corroborates Herzberg's theory of work motivation which states that rewards and recognition are high-level motivational influences among teaching staff. Herzberg's theory of work motivation simply postulates that the mechanism of reward and recognition is one of the influential motivational elements to bring about change in the direction of improving individual performance. The positive organizational culture at MTs Persis 40 Sarongge has also succeeded in creating a working atmosphere that allows for collaboration and learning innovation among teachers. All of this provides a greater encouragement for teachers to continue to be creative and develop innovative lessons. To improve teacher performance, several steps that can be taken are the preparation of training programs tailored to the specific needs of teachers, strengthening supervision and training programs tailored to teacher needs, strengthening academic supervision to provide constructive feedback, and career development through formal education opportunities or certification programs (Nasution et al., 2024). In addition, improving teachers' welfare, such as providing additional allowances or facilities, can

increase their motivation to work (Putri et al., 2024). All of these efforts aim to improve teachers' work ability and motivation so that the quality of learning in madrasahs increases.

The results of the above research are also strengthened by the results of an interview with the Head of MTs Persis 40 Sarongge said that every budget year, the head of the madrasah together with the deputy head of curriculum formulates a financing plan that aims to support the professional development of teachers. This formulation process is carried out collaboratively through meetings involving various stakeholders, including the foundation, madrasah committees, and teachers. In the meeting, details of the budget allocation and the types of activities that will be carried out to improve teacher performance were discussed in depth (Nurfalah, 2024). This participatory approach aims to ensure that teacher development programs are in accordance with real needs in the field and in line with the madrasah's strategic goals in improving the quality of education (Kuntadi et al., 2023).

In procuring financing sources, MTs Persis 40 Sarongge has a long-term financing management strategy to maintain financial independence without relying on Madrasah Operational Assistance funds alone. One of the efforts made is to collaborate with external parties, such as entrepreneurs, to create a more stable source of income. In addition, madrasahs also empower their natural resources. For example, waqf land is utilized by planting timber trees, where the harvest is divided in half between the madrasah and cooperation partners. Madrasah also manages its water sources by distributing it as raw water for consumption and producing bottled water in the form of refillable gallons. Another effort made is to use the parking lot as an area for street vendors to sell, where traders give daily infak to madrasahs. These strategies aim to create a sustainable source of income and strengthen the financial independence of the madrasah. The strategy implemented by MTs Persis 40 Sarongge shows proactive efforts in creating financial independence through optimization of internal resources and external collaboration (Ridwan et al., 2024). Madrasah It is recommended to identify the potential and design an independent business that can contribute significantly to income (Deddy et al., 2024).

In the implementation of the financial management function, MTs Persis 40 Sarongge regulates and distributes funds proportionally to support educational, teaching, and daily operational activities. Education funds are allocated to meet eight educational standards with a balanced distribution. As much as 50% of the total funds are focused on

student activities and the fulfillment of the Graduate Competency Standards (SKL), while the remaining 50% is allocated to support the teaching process and daily operations of the madrasah. This distribution pattern aims to ensure that the learning needs of students are optimally met while maintaining the smooth operation of the madrasah on an ongoing basis (Muiz et al., 2024).

To ensure the efficient and targeted use of funds from various sources, MTs Persis 40 Sarongge implements a structured financial management mechanism even though it is still done manually. Madrasah creates a separate financing account for each type of expenditure, especially in New Student Admission (PPDB) activities. Madrasah also segregates infak accounts for special activities, such as infak manasik, jamboree, and the Olympics. This separation of accounts aims to increase transparency and accountability of financial management (Mardianton et al., 2023). So that each fund received can be used optimally according to the needs and goals that have been set.

MTs Persis 40 Sarongge implements various strategic steps to optimize limited funds to cover all educational needs and facilities for students and teachers. One of the main steps is to minimize expenses without reducing the quality of educational activities. This effort is realized through digitalization programs in several sectors, such as the implementation of computer-based exams (CBT) that support environmentally friendly (go green) and paperless concepts (Calora et al., 2023). In addition, the madrasah also opens sponsorship opportunities by collaborating with companies owned by Jamiyah Persatuan Islam, so as to obtain financial and material support. Another step taken is to work with the madrasah extended family, including the committee to encourage participation in the *sodaqoh jariyah* program. This participation can be in the form of donations of money, goods, or contributions of energy, so that madrasahs can utilize the resources of *jamiyyah* more optimally and sustainably (Eliwatis et al., 2022).

The evaluation of madrasah financing that was welcomed by MTs Persis 40 Sarongge to support the improvement of teacher performance was carried out through a structured and participatory process. The initial step begins by analyzing the previous year's financial statements to identify needs relevant to improving teacher performance. This analysis process involves the foundation, committee, and teachers, so that the decisions taken are more accurate and in accordance with the needs in the field. The results of the financial analysis are used as a reference in the preparation of the financing budget for the

following year. This evaluation also considers the effectiveness of programs and activities that have been carried out by teachers in the previous period. So that madrasas ensure that the allocation of funds is not only effective in supporting the development of teacher performance, but also efficient in the use of financial resources (Wulaningsih & Asrianti, 2024).

The results of this study have important implications for improving the quality of education in madrasas. Good financial management allows madrasas to provide teacher training on an ongoing basis that can improve teachers' pedagogical and professional competence. In addition, the right allocation of funds for educational facilities can create a more optimal learning environment. A transparent and accountable financing management model can also build stakeholder trust in educational institutions.

This research opens up opportunities for further and deeper research. One of the directions of research that can be carried out is to examine other factors that affect teacher performance, such as organizational culture, leadership of madrasah heads, or work motivation. In addition, this research can be expanded by using a mixed method approach to obtain more detailed qualitative information about the obstacles and opportunities that exist in madrasah financial management. Thus, the results can make a greater contribution to the development of education financial management strategies in the future.

CONCLUSION

The results of the study prove that madrasah financing management plays a significant role in improving teacher performance at MTs Persis 40 Sarongge. A correlation coefficient of 0.858 shows a very strong positive relationship between the two variables, where 74% of the variation in teacher performance is influenced by effective financing management, including planning, organizing, controlling, and financial decision-making. Decision-making is the best indicator, while financial motivation still needs special attention to be more optimized. This shows that transparent, planned, and needs-based financial management can ensure the right allocation of funds to support teacher professional development programs, the provision of educational facilities, and incentives. Therefore, good financial management not only improves teachers' competence and motivation, but also creates a more conducive and sustainable learning environment in line with the strategic goals of national education. The study recommends continuous

evaluation and collaboration among stakeholders to strengthen the effectiveness of madrasah financial management.

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