



The Financial Perspective of Schools in Improving Education Quality (Case Study at Gekbrong 1 Public Elementary School in Cianjur Regency)

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ABSTRACT

Improvements in the quality of education at the elementary school level are greatly influenced by the effectiveness of school financial management as a strategic component in supporting the learning process. This study was motivated by the gap between school financial management policies and their implementation in the field, such as suboptimal planning, delays in reporting, and a lack of stakeholder participation in decision-making related to the use of funds. In terms of policy, this study refers to Law No. 20 of 2003 concerning the National Education System and Permendikbudristek of 2025 concerning National Education Standards, which emphasize the principles of efficiency, effectiveness, and accountability in the management of education funds. The results of the study show that raw inputs in the form of regulations and stakeholder roles provide a strong foundation for school financial management, but their implementation is still hampered by limited managerial competence and suboptimal coordination. The financial management process follows five main stages (strategy formulation, planning, program development, implementation, and evaluation), but still requires improvement in terms of transparency, participation, and documentation. The output in the form of improved school performance can be seen through the provision of infrastructure and more effective learning implementation. The outcome in the form of improved education quality is beginning to be seen in the creation of a more conducive learning environment, increased participation of the school community, and increased community satisfaction with education services. The study concludes that a strategic, transparent, and participatory approach to school financial management contributes significantly to improving the quality of education. It recommends strengthening the capacity of financial managers, integrating performance-based planning, and involving stakeholders in the entire school financial management cycle.

Keywords: *school finance, education quality, education management, school performance, education stakeholders*

INTRODUCTION

Education is the main foundation for improving the quality of human resources and strengthening national competitiveness. As emphasized by UNESCO (2021), quality education does not only depend on curriculum and pedagogy, but also on adequate and effectively managed resources. One of these important resources is school finance, which serves as the main driver for the provision of quality education services. From an educational management perspective, adequate funding and accountable management contribute directly to the achievement of school excellence (Tilaar, 2017). Conceptually, school finance encompasses the entire process from planning, implementation, recording, reporting, to evaluation of the use of funds in order to achieve educational goals (Mulyasa, 2019). According to Fattah (2012), finance is the "lifeblood" of educational organizations; without sound financial management, schools will find it difficult to provide facilities, finance learning activities, and improve teacher competence. Thus, the perspective of school finance is not only an administrative issue, but an integral part of the education quality management system.

In management literature, Robbins & Coulter (2018) emphasize that resource management must fulfill the principles of efficiency, effectiveness, transparency, and accountability to achieve organizational goals. These principles are relevant in the context of schools, especially when schools are required to manage public funds such as School Operational Assistance (BOS). Ministry of Education and Culture Regulation Number 8 of 2020 concerning Technical Guidelines for BOS emphasizes that BOS funds must be managed based on the real needs of schools, based on performance, and involve community participation. However, various studies show that there is still a gap between ideal policies and their implementation in the field. Wirawan's (2020) research found that many elementary schools in the regions face obstacles such as: low treasurer competence, lack of understanding of regulations, and weak accountability in reporting. This condition is in line with the findings of BPK RI (2020), which states that nearly 25% of schools still do not meet the BOS financial reporting standards.

In the context of school quality management, Sallis (2014) emphasizes that the quality of education cannot be separated from the quality of financial management. The use of finances that are not in line with learning needs can hinder quality improvement, such as a lack of learning facilities, limited teacher competency improvement programs, and a lack of learning innovation. Education is a complex system that encompasses not only the teaching process, but also the management of resources that drive the achievement of educational goals. According to Dewey (1938), education is a process of forming experiences that lead to continuous growth. From a modern perspective, education is seen as an ecosystem that requires synergy between the curriculum, educators, funding, and school management (OECD, 2022).

In the context of learning, Gagne (1985) states that learning success is greatly influenced by external conditions such as facilities, learning resources, and funding support. In line with this, Sanjaya (2020) explains that a quality learning process cannot be separated from a school's ability to manage its resources, especially finances. This reinforces the view that the financial perspective of schools is an integral part of education quality, because funding determines the quality of facilities and infrastructure, teacher training, and operational support for learning.

Initial observations at Gekbrong 1 Public Elementary School in Cianjur Regency indicate a research gap related to financial management, including:

1. financial planning that is not yet fully based on learning needs;
2. frequent delays in financial reporting;
3. low involvement of teachers and school committees in the budget planning process;
4. the absence of a systematic monitoring mechanism.

This gap shows that the financial perspective of SDN Gekbrong 1 does not fully support the achievement of educational quality, both in terms of infrastructure, teacher competency improvement, and the quality of learning services. To address these challenges, this study offers a participatory and performance-based financial management model approach, which refers to Bryk et al.'s (2010) idea of the importance of collaboration between stakeholders to create continuous school improvement. This approach is believed to strengthen transparency, increase accountability, and ensure that the use of funds is directly oriented towards improving the quality of education. SD Negeri Gekbrong 1 was chosen as the research locus because this school represents the typical conditions of public elementary schools in semi-rural areas that are striving to improve the quality of education amid financial and managerial challenges. Thus, this study is expected to contribute theoretically and practically to the development of more effective, efficient, and quality-oriented school financial management strategies.

METHODOLOGY

This study uses a qualitative approach with a case study type of research. The qualitative approach was chosen because it allows researchers to understand the phenomenon of school financial management in depth through the perspectives of stakeholders. According to Creswell (2018), qualitative research aims to explore the meanings constructed by individuals or groups regarding a social issue. Thus, this approach is appropriate for revealing the reality of school financial management practices in improving the quality of education.

Case study research was used because the research focused on one specific location, namely SDN Gekbrong 1, as a "case" that was studied intensively. Yin

(2018) explains that case studies are used to gain an in-depth understanding of the specific context of a complex phenomenon. SDN Gekbrong 1 was chosen because this school has interesting financial management dynamics related to the use of BOS and BOP funds and the support of education stakeholders in improving quality.

RESULT AND DISCUSSION

Result

The research findings are presented based on the Input – Process – Output – Outcome framework.

1. Input: Raw Input dan Environmental Input

Raw Input (School), Including: students, teachers, infrastructure, and financial resources (BOSP and non-BOS). The results of the study show that: Teacher competence in program management still needs to be improved, learning facilities and infrastructure are not yet fully adequate, and BOS funds are the main source of funding for pedagogical and operational activities. This reinforces the theory that the quality of school inputs has a direct impact on the quality of learning outcomes (Hanushek, 2011; Mulyasa, 2019). Environmental Input (Education Stakeholders), Stakeholders involved: school committees, local government, parents, community, and industry. The findings indicate that parental participation tends to be high in non-financial activities, local government support is administrative in nature, and school committee involvement in budget planning is not yet optimal. This is in line with Briggs & Coleman (2007), who emphasize that the quality of school-community relations is crucial to the successful implementation of quality programs..

2. Process: School Financial Management

The process analysis was conducted in five stages. The first stage was strategy formulation. The formulation of the school's financial strategy was carried out through the preparation of the RKAS. However, most decisions were still centralized in the principal and treasurer. Teachers and committees have not yet played an active role as decision makers. In fact, according to Robbins & Coulter (2018), collaborative strategy formulation promotes effective implementation. Second stage: Strategic Planning, Financial planning at SDN Gekbrong 1 is based on: Annual needs analysis, BOSP Standards Permendikbud 8/2025 and Projected school program needs. However, a gap was found in that most of the budget is still routine in nature, not yet innovative, and data-based learning needs analysis is not yet optimal. This finding is in line with Iskandar (2019), who states that schools often compile RKAS as an administrative document rather than a strategic instrument. Third stage: Program Development. Program development requires alignment between quality objectives, learning needs, and budget allocation. Research findings on school

program development show that priority programs such as literacy, numeracy, and digitization do not yet have proportional funding allocations, and that school operational funds (BOS) are mostly used for basic operations and the procurement of office supplies (consumables). Ningsih & Hariyadi (2025) state that schools with quality-based budget allocations show faster improvements in learning outcomes. Fourth stage: Implementation. The implementation of the budget at SDN Gekbrong 1 has followed the BOSP technical guidelines, but the documentation is not yet fully organized. Budget realization is not always according to plan, and monitoring of implementation by the committee is limited. In line with Safriadi (2018), effective implementation requires internal coordination and continuous monitoring. Stage five: Monitoring and Evaluation. Monitoring is conducted through BOSP reports and monthly evaluation meetings. However, it was found that the evaluation reports did not measure the impact of the budget on quality, there were no outcome-based financial performance indicators, and evaluations were still oriented towards administrative compliance. These findings are in line with Alhan & Farida (2023), who stated that many schools fail to link budgets to the quality of educational services.

3. Output: School Performance

School performance is measured through: Learning completeness, Teacher professional development, Availability of learning facilities, and School management.

Research findings on school performance show improvements in: Learning completeness (especially numeracy), neater administrative documentation, and increased teacher training activities. However, there are still obstacles, namely: There is no innovation in budget-based learning programs, ICT facilities are still very limited, and service quality is not yet evenly distributed across classes. Panca (2025) states that well-managed finances will directly improve the performance of the learning environment.

4. Outcome: Improvement in Education Quality

The quality of education is analyzed based on: Quality of learning services, Quality of learning processes, Quality of learning outcomes, and Quality of community satisfaction.

Research findings on education quality show that: The quality of education services is gradually improving, parent satisfaction is increasing, especially in terms of discipline and administration, and the quality of learning is improving but not yet significantly. According to Edward Deming's theory, quality improvement requires continuous improvement, not a one-time intervention.

Discussion

1. The Relationship Between Financial Management and Improving Education Quality

Improvements in education quality cannot be separated from how schools allocate, manage, and evaluate the use of financial resources. The quality of learning, the quality of facilities and infrastructure, teacher professionalism, and the effectiveness of educational services are outcomes that are greatly influenced by the financing system and the quality of financial management in schools.

a. Financial Management as the Foundation of Quality Education

In educational management theory, finance is one of the instrumental input components that directly affects the effectiveness of the learning process (Ololube, 2016). Without well-planned and appropriately distributed financial support, it is difficult for the education process to achieve the expected quality standards. This is in line with Hanushek's (2011) opinion that school financial resources alone do not guarantee quality, but inadequate and poorly managed funding certainly hampers educational progress. In other words, it is not the size of the budget that matters, but how the budget is managed effectively, efficiently, and accountably. In the context of SD Negeri Gekbrong 1, financial allocation is still dominated by routine financing and basic school needs, so that learning innovations that can improve quality, such as the procurement of digital media, TPACK-based training, or the development of a contextual curriculum, have not received optimal budgetary support.

b. Transparent and Accountable Finances Affect School Performance

The principles of financial transparency and accountability are believed to be the main drivers of increased stakeholder trust in schools (Robbins & Coulter, 2018). When school financial management is open and accountable, then:

1. Support from parents and the community is increasing
2. Teacher performance becomes more structured
3. Quality improvement programs are running more effectively
4. Schools find it easier to obtain assistance from the government

Research by Shofiyati & Shaleh (2024) also reinforces this finding, namely that the effectiveness of BOS funds has a significant effect on improving the quality of education services when managed according to the principle of value for money. At SDN Gekbrong 1, transparency is already in place, but performance-based accountability remains weak. For example, there are no quality indicators directly linked to budget utilization.

c. The Relationship Between Budget Planning and the Quality of the Learning Process

Need-based budgeting is the gold standard in educational financial management (Briggs & Coleman, 2007). Good financial planning must be able to address the following needs: quality of the learning process, improvement of teacher competence, provision of infrastructure, and curriculum development. However, research findings show that SDN Gekbrong 1 has not fully implemented the principle of evidence-based budgeting. Learning needs analysis has not been carried out through quality measurement, diagnostic assessment, or analysis of education report card data. This condition has resulted in budget allocations that do not fully target core quality improvement. Research by Ningsih & Hariyadi (2025) proves that schools that carry out data-based planning experience a more significant increase in learning outcomes than schools that merely compile budgets administratively.

d. Targeted Financial Implementation Improves Educational Outcomes

According to Edward Deming, the quality of education improves when the cycle of improvement is carried out continuously, starting from planning, implementation, evaluation, to improvement. In the context of finance, effective implementation must: consistently follow the RKAS, be responsive to field needs, be accompanied by continuous monitoring, and be evaluated based on quality indicators. At SDN Gekbrong 1, the implementation of BOSP funds has followed the rules, but has not been sensitive to 21st century learning needs, such as the digitization of learning, strengthening numeracy literacy, and school culture-based classroom management. As a result, quality outcomes have improved but not significantly. Research by Alhan & Farida (2023) confirms that the implementation gap is the main cause of stagnation in the improvement of education quality in elementary schools.

e. Stakeholder Synergy as a Quality Enhancing Factor

Education stakeholders (parents, government, school committees, and the community) play an important role in monitoring and developing quality programs. Without stakeholder synergy, schools find it difficult to implement quality programs on a sustainable basis (Epstein, 2018). At SDN Gekbrong 1, it was found that: School committee support for budget planning is still limited, parents are involved in non-financial activities but not yet in quality planning, and the local government focuses more on regulatory aspects than on assistance. Weak stakeholder involvement has an impact on the low sustainability of budget-based quality programs.

2. Analysis of the Relevance of Findings to the Theoretical Framework

The discussion in this section places all research findings in critical dialogue with the main theories used as conceptual foundations. This approach is important to ensure that the research results are not only descriptive, but also have theoretical and practical contributions that are scientifically accountable.

First, findings regarding financial management patterns, policy implementation effectiveness, and education service quality show coherence with modern education management theory, which emphasizes transparency, accountability, and efficiency. For example, the theory of scientific management underscores the importance of standardized procedures and clear workflows; research findings show that when schools implement well-documented management procedures, budget accuracy and quality of achievement improve. This confirms the relevance of the principle of efficiency in the context of contemporary education.

Second, the research results highlighting stakeholder participation and internal collaboration are in line with Senge's learning organization theory, which emphasizes the importance of shared vision, collective learning, and systems thinking in dealing with organizational dynamics. The findings show that schools with a collaborative work culture tend to be better able to overcome policy implementation obstacles and are more adaptive to regulatory changes. Thus, this study reinforces the argument that institutional capacity is greatly influenced by an organization's ability to learn and adapt continuously.

Third, findings related to variations in policy implementation in the field confirm the public policy theory that states that the gap between design and implementation is a common phenomenon due to differences in resources, technical understanding, and socioeconomic conditions. The analysis shows that the quality of implementation is influenced by the competence of officials, the availability of infrastructure, and oversight mechanisms. This confirms the view that policy implementation is a complex, non-mechanical process that is greatly influenced by contextual factors.

Fourth, the relationship between financial management and the quality of educational services that emerged in the findings supports the theory of school effectiveness, which

emphasizes that appropriately managed inputs contribute significantly to improvements in facilities, the quality of the learning process, and educational outcomes. The research findings show that schools with good financial management are able to provide relevant learning facilities and improve overall academic performance.

Thus, this discussion confirms that the research findings do not stand alone, but have a strong theoretical basis while enriching the theoretical repertoire through new empirical evidence. The integration of these findings and theories

shows that the quality of policy and management greatly influences the improvement of education service quality, and that the success of an institution is largely determined by its ability to manage resources effectively, adaptively, and collaboratively.

CONCLUSION

This study concludes that the school's financial perspective plays a strategic role in improving the quality of education, particularly at SD Negeri Gekbrong 1 in Cianjur Regency. Financial management carried out through the stages of strategy formulation, planning, program development, implementation, and evaluation has been proven to contribute to improving school performance and the quality of learning. This success is greatly influenced by compliance with national regulations, stakeholder participation, and the integration of needs planning and efficient use of funds. Thus, the quality of education can be improved if school finances are managed in a transparent, accountable manner that is oriented towards improving the quality of learning services. The conclusions of the research can be summarized in a conceptual model diagram of the research results as shown below:

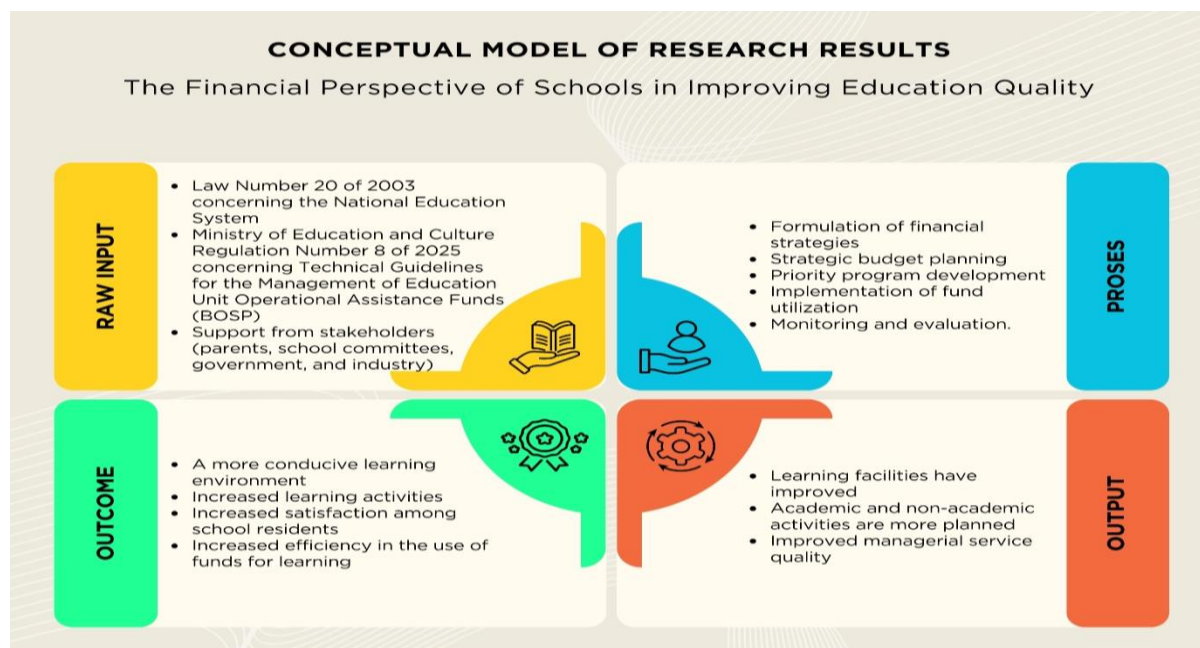


Figure 1: Conceptual Model Diagram of Research Results

First, raw input: Raw input in the form of education regulations, Law Number 20 of 2003 concerning the National Education System and Permendikbud Number 8 of 2025 concerning Technical Guidelines for the Management of Education Unit Operational Assistance Funds (BOSP) as well as support from stakeholders (parents, school committees, government, and industry) provide the basis and legitimacy for the school financial management process. However, in its implementation, schools still face limitations in the competence of managers and suboptimal communication between stakeholders

in budget decision-making.

Second, in terms of process: The school financial management process has followed five main stages, namely: (1) Formulation of financial strategies, (2) Strategic budget planning, (3) Preparation of priority programs, (4) Implementation of fund utilization, and (5) Monitoring and evaluation.

Although the management structure complies with regulations, its implementation still faces obstacles such as a lack of involvement from teachers/school committees and suboptimal reporting administration. This shows that the process is not yet fully participatory and transparent.

Third, output: The school's financial management has had an impact on improving various school performance indicators. Learning facilities have improved, academic and non-academic activities are better planned, and the quality of managerial services has increased. However, several aspects still need improvement, particularly in terms of consistency in documenting school needs and continuous monitoring of program achievements.

This is in line with research by Suharyanto et al. (2025), which confirms that the effective use of education funds has a direct impact on the quality of learning facilities.

Fourth, outcome: Effective financial management supports improvements in education quality, as seen in: a more conducive learning environment, increased learning activities, greater satisfaction among school members, and more efficient use of funds for learning. However, the quality of education has not improved significantly due to the lack of synchronization between needs-based planning and schools' ability to implement performance-based monitoring.

Improvements in education quality can be achieved when all management components work together in an integrated manner. Education quality improves when there is harmony between regulations, financial management, school governance, and stakeholder involvement. This is consistent with the theory of education systems according to Tilaar & Nugroho (2016), which states that quality is the result of continuous interaction between inputs, processes, and outputs. Thus, the success of improving the quality of education is the result of policy integration, effective financial management, and strong stakeholder participation.

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