
THE EFFECT OF EDUCATION FINANCE ON THE QUALITY OF EDUCATION IN INDONESIA

Andi Agusniati

Sekolah Tinggi Ilmu Ekonomi Amkop Makassar, Indonesia
E-mail: agusniatiandi@gmail.com

ABSTRACT

KEYWORDS

Financing, Education, Indonesia

The quality of education is an important component that needs to be considered in order to achieve educational goals, there are several things that affect the quality of education in Indonesia, one of the factors is education financing which is also an important issue throughout the world. This study aims to determine the effect of education financing on the quality of education in Indonesia. This study uses a quantitative research method with a descriptive approach. Data collection techniques in this study used questionnaires and literature studies. The research data were then analyzed using the SPSS program. The results showed that education financing had an effect on the quality of education with a significance value of 0.000 and a proportion of 91%. Education funding affects the quality of education because it is very necessary for school programs, procurement of facilities and infrastructure, teacher salaries, employee salaries, the need to support the achievement of the school's vision and mission and create quality human resources

INTRODUCTION

Education is an important component for us as humans living on this earth. Because with education, we will know what actions and attitudes we must show and must face when we are in any situation and anywhere. Therefore, every human being on this earth needs education, be it education related to God, education related to other humans, as well as education related to the surrounding environment. So important is education for everyone that we always need its existence in living an orderly and prosperous life. Education is not only important for oneself but is also important for an increase in the quality of a country's human resources in order to advance the country (Saat, 2015).

Education is now required to answer three things, namely: the ability to meet needs, the ability to develop a meaningful life, and the ability to glorify a meaningful life. Education is also faced with globalization, which is marked by the industrialization of education. Educational institutions must make every effort to improve the competitiveness of graduates, academic products and other services, which among other things can be achieved through improving the quality of education. All parties need to equate thoughts and attitudes in improving the quality of education in dealing with these problems. The quality of education is an important component that needs to be considered in order to achieve educational goals, there are several things that affect the quality of education in Indonesia, one of the factors is education funding (Azizah, 2018).

Education financing (financing of education) is one of the important issues in the development of education in almost all countries in the world. Developing countries generally spend relatively less on education than developed countries. The low financing of education in developing countries has become a public discourse that always wants to

find a way out at any time, but because of the complexity and complexity of the problem, efforts to solve the problem cannot be completed (Shaleha & Panggabean, 2022).

Funding for education is urgently needed for operational needs, and school administration based on real needs consisting of salaries, employee welfare, increased teaching and learning activities, maintenance and procurement of facilities and infrastructure, increased student development, increased teacher professional skills, school administration and supervision. The teaching and learning process will run optimally if the goals to be achieved meet the requirements that have been determined in accordance with the plan (Sa'adah & Budi, 2021). However, until now, the world of education in Indonesia, including basic education, is still facing a variety of very serious and complex problems, starting from the low budget allocation in terms of financial assistance from the government, the inadequate upgrading of training in improving teacher professional competence due to the small education budget in Indonesia (Kurniawan, 2019). Based on the background of these problems, researchers are interested in conducting research with the title "The Effect of Education Finance on The Quality of Education in Indonesia".

RESEARCH METHODS

This research is a quantitative research with a descriptive approach. According to Sugiyono in (Irbah, Ichsan, & Fauziah, 2022) the quantitative research method is a research method based on positivism (concrete data), research data is in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem under study to generate a conclusion. The descriptive approach in this study is intended to create an objective picture or description of a situation by using numbers, starting from data collection, data interpretation as well as display and results. According to (Daly et al., 2007) the descriptive method is carried out by presenting facts which are then followed by analysis, not just describing, but by providing sufficient understanding and explanation.

The population used in this study are universities in Indonesia. This study took 30 samples from the population based on suggestions from (Kerlinger & Lee, 2000) who suggested a minimum sample size of 30. The sampling technique is random sampling, namely taking samples of members of the population periodically without regard to strata in the population. This method is used when members of the population are considered homogeneous (Garaika & Darmanah, 2002). Because it allows researchers to get respondents according to the amount generated. Data collection techniques in this study used questionnaires and literature study with secondary data collection through journals, appropriate articles and previous research with research obtained through the official Google Scholar website.



Figure 1
Framework of Thinking

Based on this framework, it is obtained that the research hypothesis of education financing has an effect on the quality of education in Indonesia.

RESULTS AND DISCUSSION

Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.043	2.442		-1.656	.109
Pembiayaan Pendidikan	2.116	.123	.956	17.240	.000

a. Dependent Variable: Kualitas Pendidikan

Based on the results of this analysis, it was obtained that a significance t value of $0.000 < 0.05$ and a calculated t value of $17,240 > t$ table 0.683 then H_0 is rejected H_a is accepted. So it can be concluded that Education Financing (X) has a positive and significant effect on Education Quality (Y), so that the Hypothesis is accepted.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.956 ^a	.914	.911	11.260

a. Predictors: (Constant), Pembiayaan Pendidikan

Based on the research data, the R Square value is 0.914, which means that the influence of the Education Funding variable (X) is 91%.

Discussion

In the implementation of education, finance and financing are very decisive potentials and are an integral part of the study of education financing management. The financial and financing component at a tertiary institution is a consumptive production component that determines the implementation of teaching and learning process activities in schools. In other words, every activity carried out by tertiary institutions requires costs or funds (Fadia & Fitri, 2021). Cost is a determining element in the budgeting mechanism. Determining the cost will affect the level of efficiency and effectiveness of activities within an organization that will achieve a certain goal. Activities carried out at low cost and the results are of good quality can be said to be carried out effectively and efficiently (Mulyono, 2010).

Investment in education financing involves financing teachers and staff, Teaching and Learning Process (PBM) and Teaching and Learning Activities (KBM), administration and administration, facilities and infrastructure, as well as financing related to maintenance including investment maintenance and other facilities. In this regard, one thing that is an important concept in financing education is the issue of education costs which are very necessary in the implementation of education (Ramadhani, 2017).

In this regard, one thing that is an important concept in financing education is the issue of education costs which are very necessary in the implementation of education. Fees at educational institutions usually include (Ferdi, 2013):

1. Direct costs are defined as spending money that directly finances the implementation of education, teaching, research and community service. Direct

costs are also defined as costs that directly touch aspects and processes of education. For example, the costs for teachers' salaries and the provision of teaching and learning facilities. The costs incurred for the purposes of carrying out teaching and learning activities of students in the form of purchasing learning tools, learning facilities, transportation costs, and teacher salaries, both issued by the Government, parents, and students themselves.

2. Indirect costs (indirect costs) can be interpreted as costs which generally include the loss of student income due to being in education (earning foreign by students), free of tax burden due to the non-profit nature of the school (cost of tax exemption), free rent school equipment that is not used directly in the educational process and depreciation as a reflection of the use of school equipment that has been used for a long time (implicit rent and depreciation).
3. Monetary costs are all forms of expenditure in the form of money, both directly and indirectly incurred for educational activities. Fourth, non-monetary costs are all forms of expenditure that are not in the form of money, although they can be assessed in terms of money, both directly and indirectly spent on educational activities, for example materials, time, energy, and so on. In Government Regulation Number 19 of 2007 concerning National Education Standards (SNP) Article 62 it is stated that education financing 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. Education unit operating costs include: the salaries of educators and educational staff and all allowances attached to salaries; consumable materials or equipment; and indirect educational operating costs in the form of power, water, telecommunications services, overtime pay, transportation, consumption, taxes, insurance, and so on.

This education funding is very necessary for school programs, procurement of facilities and infrastructure, teacher salaries, employee salaries, the need to support the achievement of the school's vision and mission and create quality human resources (Saifudin, 2017). In the context of education, the notion of quality refers to input, process and output (result). However, in terms of educational outcomes, quality is related to the achievements of schools within a certain period of time. These achievements can be in the form of results of academic ability tests such as end-of-semester exams, report cards, national exams and non-academic achievements such as achievements in sports, arts and skills (Nursyamsiyah, 2018).

In the implementation of education, finance and financing are very decisive potentials and are an integral part of the study of education financing management. The financial and financing component in one school is a consumptive production component that determines the implementation of teaching and learning process activities (Agustina, 2018).

CONCLUSION

However, until now, the world of education in Indonesia, including basic education, is still facing a variety of very serious and complex problems, starting from the low budget allocation in terms of financial assistance from the government, the inadequate upgrading of training in improving the professional competence of teachers due to the small education budget in Indonesia. For example, weaknesses in the education management sector, gaps in educational facilities and infrastructure in urban and rural areas, weak

government support, old-fashioned mindsets in society, low quality of teaching resources, and weak learning evaluation standards. Some of the things above are factors in the low quality of education in Indonesia (Fadia & Fitri, 2021).

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