



## Analysis of the Concept of Educational Financing Management and its Implementation to Improve the Quality of Education

Ihsan Khairan <sup>1</sup>, Hamdi Abdul Karim <sup>2</sup>

<sup>1</sup> Universitas Islam Negeri Sjech M. Djamil Djambek Bukittinggi, Indonesia

<sup>2</sup> Universitas Islam Negeri Sjech M. Djamil Djambek Bukittinggi, Indonesia

**Corresponding Author:** Ihsan Khairan, E-mail; [ihsankhairan08@gmail.com](mailto:ihsankhairan08@gmail.com)

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<b>ABSTRACT</b> <p>This study aims to analyze the basic concepts of education financing and its implications for improving the quality of education. This research uses the Library Research method. The results showed that improving the quality of an educational institution / institution is the hope and desire of the community who use educational services. Therefore, to make this happen, various strategic efforts have been made by the government and the community as managers and education stakeholders. Among them, what the government is doing is designing national education standards. Based on the law national education system Number. 20 of 2003 there are 8 national standards, which aim to improve the quality of an educational institution. Based on government regulations, one of the eight national education standards is a financing standard. Education financing is the most important and inseparable thing in education management activities. So, among other things, the government policy is to roll out BOS funds at the school level. If it is accountable, it will increase the credibility of the educational institution. If it is credible, it will automatically improve the quality of the educational institution.</p> <p><b>Keywords:</b> <i>Education Financing, Educational Institutions, Quality of Education</i></p>			

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## INTRODUCTION

Education is the most important thing in order to create superior and quality human resources (HR). Therefore, to make this happen, educational processes and outputs that are truly high quality are needed. Efforts are made to work together on various parties to be responsible for improving the quality of education, starting from the government, education managers, education stakeholders, and so on. All of these must work together to improve the quality of education.

Because the hope is that education management in society must continuously make improvements and carry out various innovations so that it can be adapted to current developments and community needs. All of this is done in order to realize quality

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improvement in educational management in both formal and non-formal education with various types of education ranging from kindergarten to PT.

Thus, when we talk about efforts to achieve quality improvement in the field of education, this becomes a never-ending topic to be discussed, discussed and even researched. So the discussion of improving quality remains an actual issue. This actually indicates that improving quality is the most important thing and an icon that must be achieved in education management activities, and is even a hope and desire of the community using educational services. Therefore, improving the quality of an educational institution requires various kinds of efforts and strategies.

The government's efforts and strategies to address the concept of improving the quality of education are by issuing regulations and legislation, including UUSPN Number 20 of 2003 concerning the national education system. In fact, the law mentions the words quality 6 times. This shows how urgent it is to improve quality in an educational institution. Apart from that, the GBHN also mentions the term quality. This is as stated "The realization of a democratic and quality national education system" in order to develop the quality of Indonesian people (Alek, 2010).

As an effort to improve the quality of education, quality standards were born. To achieve quality standards, PP No. 19 of 2005, and this is an elaboration of Law no. 20 of 2003 as according to (HAR. Tilaar, 2006) that there are eight national education standards in creating quality improvements, including 1) content standards, 2) process standards, 3) graduate competency standards, 4) teacher and education staff standards, 5) facilities and infrastructure standards, 6) management standards, 7) financing standards, 8) education assessment standards.

Based on this, it can be understood that in efforts to improve the quality of education in various educational institutions, there is one thing that must be fulfilled in the national education system according to the law, namely education financing standards. Education financing standards are standards that regulate the components and amount of educational unit operating costs that are valid for one year. There are three types of costs in this standard, including: a) educational unit investment costs, b) personal costs, c) educational unit operating costs (Rusdiana, 2015). These three types of education financing must be managed optimally in order to achieve quality improvement in the educational institution.

Therefore, it can be understood that improving the quality of education absolutely requires financing or financing in educational management. Because of how important this funding is, it has become one of the national education standards. The current conditions are truly worrying for educational institutions which are managed with very minimal funding standards. And what's more, education managers are dishonest in distributing all aid for education management. Such as the existence of BOS funds which are not maximized in accordance with applicable standards, misuse of aid funds, and even misappropriation and corruption of BOS funds which should be utilized optimally.

Therefore, it is necessary in managing education to require national education standards that are in accordance with government regulations. One of the eight very important national education standards is education financing standards. In education

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management, education funding must be managed properly in accordance with applicable rules and regulations. Because it is impossible to improve quality without being supported by sufficient funding and standards. It is hoped that financing management must be carried out optimally using the principles of transparency and accountability.

## **RESEARCH METHODS**

That this research uses literature/library study. The author collects various literature related to certain topics, namely improving the quality of education and education financing. Then collect it by tabulating various literature, both books and journals, that are related to the material. Therefore, this research does not use a population or sample. Based on various reading sources and the author's experience on this topic, the author describes it into a research report.

## **RESULT AND DISCUSSIONS**

### **The Essence of Improving the Quality of Education**

Quality is the most important thing in various things and activities, especially in the field of education. So that quality is used as an expectation and used as a goal in various activities. So, when we talk about improving quality, especially in the field of education, this becomes a trending topic and never ends to be studied, discussed, researched or researched and in fact remains a very hot and current issue. So that this conversation never ends and becomes a topic of discussion so that we are motivated to make it happen.

This shows an indication that improving quality is a shared task and also an icon that must be achieved in education management. Therefore, improving the quality of an educational institution requires various kinds of efforts and strategies. The efforts and strategies undertaken to realize quality education must require hard work and thorough work from various elements, both government elements and education managers.

Therefore, before we first discuss quality improvement, we must first understand and explore the term quality. The term quality can be understood and seen from two sides, namely from a normative aspect and a descriptive aspect (Marsus Suti, 2011). Firstly, quality is understood in a normative sense, namely that quality is determined according to intrinsic and extrinsic considerations. Based on intrinsic criteria, the quality of education is a product of education, namely humans who have been educated according to ideal standards. Meanwhile, based on extrinsic criteria, education is an instrument for educating an educated and trained workforce. Second, quality in the descriptive sense, namely quality is determined based on actual conditions such as based on student test results.

Therefore, quality (Harvey and Green) in Rivai is interpreted as a relative concept which changes with the context and means different things to different people (Veitzhal Rivai, 2009). Theoretically, there are two approaches that can be used to understand the meaning of the term quality. First, quality reflects a characteristic that is possessed. In this point of view, something of quality is seen as something excellent/valuable and quality does not have what is called an evaluative sense at all.

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Meanwhile, the second approach is called the metaphysical approach (metaphysical belief), namely that quality is seen as something that can not only be analyzed descriptively, but can also be analyzed evaluatively or something that can be measured in accordance with applicable standards. This is because when looking at quality, an absolute distinction can be made between the facts associated with descriptive analysis and the values associated with evaluative analysis.

According to Rivai, (Veitzhal Rivai, 2009) that the quality of educational institutions can be understood as an achievement of the objectives of a university which generally includes the tri dharma of educational institutions and its measurement is carried out using an exceptional approach which according to Porter (1994) has 3 variations, namely 1) quality as something distinctive, 2) quality as something excellent, and 3) quality as something that meets minimum standards or conformance to standards. Thus, the quality of education is the degree of excellence in managing education effectively and efficiently to produce academic and extra-curricular excellence in students who are declared to have passed a level of education or completed certain learning.

According to Koswara and Triatna, as stated in Ulpha, education that is actually categorized as quality can be seen from 4 (four) main things, namely input, process, output and outcome (Ulpha Lisni Azhari, 2016). Quality educational input means that an educational institution has quality teachers or teaching staff, quality students (students), the existence of a quality curriculum, quality educational institution facilities, and is supported by various aspects of providing quality education. . A quality educational process means that the learning process activities that take place in the educational institution are also of high quality. Therefore, in education, the process is the most important thing to create optimal results. The measure of success of an educational institution is determined by a good and quality process. The existence of a quality process is usually in accordance with established standards (SOP). Quality educational output means that the graduates produced by the educational institution have the skills and competencies as required by national education standards (SNP). Educational output is also the performance produced by an institution. Institutional performance is the institution's achievements resulting from the institution's processes/behavior. An institution's performance can be measured by its quality, effectiveness, productivity, efficiency, innovation, quality of work life, and work morale. The quality of an institution is influenced by many stages of interconnected activities (processes) such as planning, implementation and supervision (Achmad Anwar Abidin, 2017). Meanwhile, the outcome of quality education is that the graduates produced by the educational institution are able to continue to a higher level of education according to their major or are absorbed into the business world or industrial world which has competitive power.

According to Edward Sallis in a journal quote (Jamiludin Usman, 2016), quality education can be identified through the following characteristics: (1) Focusing on customers, both internal and external customers. (2) Focus on efforts to prevent problems from arising, with a commitment to working correctly from the start. (3) Have an investment in human resources, so as to avoid various "psychological damages" that are

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difficult to repair. (4) Have a strategy to achieve quality, both at the leadership level, academic staff and administrative staff. (5) Managing or treating complaints as feedback to achieve quality and positioning mistakes as an instrument to do right in the next time. (6) Have a policy in planning to achieve quality, both for the short term, medium term and long term. (7) Have an improvement process involving everyone in accordance with their main tasks, functions and responsibilities. (8) Encourage people to be seen as having creativity, being able to create quality and stimulating others to work with quality. (9) Clarify the roles and responsibilities of each person, including clarity of vertical and horizontal work direction. (10) Have a clear strategy and evaluation criteria. (11) Placing the quality that has been achieved as a way to improve service quality further. (12) View quality as an integral part of work culture. (13) Placing continuous quality improvement as a necessity.

Apart from that, the definition of quality can be seen from two sides, namely the normative aspect and the descriptive aspect. In a normative sense, quality is determined based on intrinsic and extrinsic considerations. Based on intrinsic criteria, the quality of education is a product (result) of education, namely humans who are educated according to ideal standards. Meanwhile, based on extrinsic criteria, education is an instrument for educating a trained workforce.

Meanwhile, in a descriptive sense, quality is determined based on actual conditions, for example based on exam results or student achievement tests. Thus, quality of education is the degree of excellence in managing education effectively and efficiently to produce academic and extra-curricular excellence in students who are declared to have passed a level of education or completed certain learning. Components related to the quality of education are first, student readiness and motivation. Second, the ability of professional teachers and cooperation in school organizations. Third, the curriculum includes the relevance of the content and operational learning process. Fourth, facilities and infrastructure include adequacy and effectiveness in supporting the learning process. Fifth, community participation (parents, graduate users and universities) in the development of school education programs.

### **Basic concepts of Education Quality Standards and Education financing**

According to Alex, the quality of education (Alex, 2010) is the development of students' potential. Education can be said to be quality if students can develop their potential to the maximum. According to Suryadi, quality of education is the ability of educational institutions and educational units to manage and utilize educational resources to improve learning abilities.

The educational institutions in question are formal and non-formal educational institutions. So according to Suryadi in Sam M. Chan, quality education is able to produce graduates who have the basic ability to learn so that they can follow and even become pioneers in reform and change (Alek, 2010). Apart from that, according to Soedijarto, quality education is an education system that can produce graduates at various levels and types who have abilities, values and attitudes, including intellectual, professional and emotional abilities, and have an honest, disciplined attitude, high work ethic, rational,

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creative, have a sense of humanitarian, social and national responsibility, as well as having noble character, faith and piety.

According to Tilaar in Sam M. Chan, quality education is not just education that develops academic intelligence but needs to develop the entire spectrum of human intelligence which includes various aspects of culture (Alek, 2010). This is also synchronized with UUSPN Number 20 of 2003 concerning the National Education System article 2, that the aim of national education is to develop the potential of students so that they become human beings who believe in God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent. , and become democratic and responsible citizens in order to make the nation's life more intelligent.

Therefore, quality standards in education management are the main and most important thing in education management. The approach that needs to be considered in improving the quality of education, namely the first is continuous improvement. This concept implies that the education management always carries out various improvements and improvements continuously to ensure that all components of the education provider have reached the quality standards that have been set. This concept continually updates the educational process based on the needs and demands of customers or users of educational services. If customer demands and needs change, then the management of the educational institution will automatically change the quality, and always update the production components or components in the educational institution. Second, determine quality standards (quality assurance). This understanding is used to establish quality standards for all components that work in the production or transformation process of educational institution graduates.

Education quality standards, for example, can take the form of possession or acquisition of basic abilities in each field of learning, and according to the level of education pursued. Apart from that, management must also determine quality standards for curriculum materials and evaluation standards which will be used as a tool to achieve basic ability standards. Quality standards for the learning process must also be established, in the sense that management needs to establish quality standards for the learning process which are expected to be effective in optimizing the production process and producing appropriate products, namely those that are masterful. Therefore, among the efforts and strategies carried out by the government in an effort to improve the quality of education so that it can produce quality education is to enact laws and regulations, including those contained in GBHN, National Education System Law no. 20 of 2003, PP no. 19 of 2005, and so on.

In order to respond to the concept of improving the quality of education, the words quality are mentioned in UUSPN Number 20 of 2003 6 times. Apart from that, GBHN also uses the term quality. This was stated in the form of a statement "The realization of a democratic and quality national education system" in order to develop the quality of Indonesian people (Alek, 2010). Then, to support the achievement of these quality standards, it is supported by PP No. 19 of 2005 and this is an elaboration of Law no. 20 of 2003 as according to Tilaar, there are eight national education standards, including 1)

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content standards, 2) process standards, 3) graduate competency standards, 4) standards for educators and education personnel, 5) facilities and infrastructure standards, 6) management standards, 7) financing standards, 8) education assessment standards (HAR. Tilaar, 2006). Among the eight standards, there is the most important standard and is closely related to the others, namely financing standards. This financing is the driving force for other standards. Therefore, to improve the quality of schools or educational institutions, whatever their name or type, they really need financing in accordance with SBU and SBK.

From this it can be understood that in improving the quality of education, there are things that must be fulfilled in the national education system according to the law, namely education financing standards. Education financing standards are standards that regulate the components and amount of educational unit operating costs that are valid for one year. There are three types of costs in this standard, including: a) educational unit investment costs, b) personal costs, c) educational unit operating costs (Rusdiana, 2015). In relation to education financing, Fattah (Rida Fironika K, 2011) explains that low costs affect the quality of education in elementary schools and the learning process and the resulting quality of outcomes are of poor quality. This means that there is a positive correlation between the amount of education costs and improving the quality of education in various educational institutions, both formal and non-formal, both state and private.

Therefore, educational planners must make the best possible use of available resources, monitor the use of existing resources against the demand for these resources, and support each argument with quantitative analysis using the help of cost analysis of financing. UU no. 20 of 2003 concerning the National Education System Article 11 paragraph 2 states that the Central Government and Regional Governments are obliged to work together to assist and even guarantee the availability of funds to provide good education for every person or Indonesian citizen aged seven to fifteen years. And in article 12, paragraph 1, it is stated that every student in every educational unit has the right to receive a scholarship for those who excel but whose parents cannot afford to pay for their education and to receive educational fees for those whose parents cannot afford to pay for their education. Every student is obliged to share in the costs of providing education, except for students who are exempt from this obligation in accordance with applicable laws and regulations.

Then based on Law no. 14 of 2005 concerning Teachers and Lecturers Article 13 states that the Government and Regional Governments are obliged to provide a budget to improve academic qualifications and educator certification for teachers in positions appointed by educational units organized by the government, regional governments and communities (foundations). State school means that it is an educational unit managed by both the central government and regional government, such as official schools and schools with state status. Meanwhile, private schools are schools whose status is managed by the community. Further provisions regarding the budget for improving academic qualifications and teacher certification are regulated by PP (government regulations).

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Therefore, financial conditions or financing in education is one of the resources that directly supports the effectiveness and efficiency of education management. This is even more pronounced in the implementation of School-Based Management (SBM), which demands the ability of educational institutions to plan, implement and evaluate and account for the management of funds in a transparent and accountable manner to the community and government (Jamiludin Usman, 2016).

This is especially important in the framework of MBS (school-based management) in each school, which gives schools or educational institutions the authority to manage their school finances in accordance with applicable standards. Therefore, according to Siahaan (Amiruddin Siahaan, Khairuddin W, 2006), the implication of implementing school-based education management is to give schools the authority to manage their own funds. Schools are given the authority to seek funds and use them based on the principles of accountability and transparency. Every school tries to obtain funds from the community, both community users of school services (parents of students) as well as members of the community and the business world, but this is non-binding.

Therefore, Rida (Rida Fironika K, 2011) said that the education financing model has two sides, namely the allocation side and the income side. As said by John S. Mrophet, basically financing is classified into two models, namely:

(1). Flat Grand Model.

The Flat Grand Model uses a funding distribution system, all districts or districts/cities receive the same amount of funding for each student, showing no differences in regional abilities. Regions with rich natural resources and regions with poor natural resources, to finance educational programs, each receive the same amount of funds and the cost is calculated per student in 1 (one) year which is reflected as varying needs in the unit cost. given to the school.

(2). Equalization Model.

This Equalization Model is based on society's ability to pay. Poor people certainly need to receive financial assistance more seriously than people with higher incomes. Because of this, poor schools will have equal opportunities with other schools, meaning that each region will receive a different amount of funds each year depending on how it is distributed according to regional capabilities.

From the explanation above, it can be concluded that managing education financing requires a mature planning concept and system, in order to be able to formulate a national financing system for Indonesian education within the framework of regional autonomy. If management and funding can be accounted for, then school/madrasah accountability will be stronger, and this will have implications for the credibility of the school/madrasah in providing education (Amiruddin Siahaan, 2011). When credibility is achieved, it means improving the quality of education. Therefore, managing education funding is very important towards improving quality.

Most schools and madrasas experience difficulties in facilities and infrastructure, limited number of educational staff and inadequate ability to provide compensation to teaching and educational staff. Many educational staff carry out tasks that do not match

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their areas of expertise and experience in the world of education, resulting in education that is not optimal and of low quality and even lags far behind. For example, there are teachers who are also administrators, and administrators become teachers, so that there are no teachers who are qualified according to needs, or there are teachers who teach several subjects outside their scientific qualifications. Costs in the world of education have a broad scope, namely every type of expenditure related to the provision of education, both in the form of money and goods and services. Education financing is the process of planning, obtaining, allocating and managing costs related to the implementation of educational processes that will be and are currently being carried out.

Therefore, there are three types of education financing, namely a) educational unit investment costs, b) personal costs, c) educational unit operating costs. Education unit investment costs are the costs of providing facilities and infrastructure, developing human resources, and fixed working capital. Personal costs are educational costs that must be paid by students to be able to participate in the learning process regularly and continuously. Meanwhile, educational unit operating costs include: 1) salaries and allowances for educators and education personnel, 2) consumable educational materials and equipment, 3) indirect educational operating costs, such as water, maintenance of facilities and infrastructure, taxes, insurance, and so on (Rusdiana, 2015). Meanwhile, the sources of educational financing in an educational institution, both formal and non-formal, can generally be grouped into 2 (two) sources, namely those from the government, parents/guardians/students and the community (Achmad Anwar Abidin, 2017).

(1) Government.

The government must actually be fully responsible for fulfilling the right to education for the community, because this is a mandate from the law which is regulated in the constitution of our country, Indonesia. In this case, the government, both central and regional, has the same obligation to determine the education funding budget in state budget items, both APBN and APBD. The amount of the education budget set by the government in accordance with the mandate of the Constitution of the Republic of Indonesia in article 31 paragraph 4 of 1945 is 20% of the APBN and APBD. For provincial and district/city governments, basic education, both school and non-school, is based on Government Regulation (PP) number 48 of 2008 concerning education funding. It specifically states that education funds other than teacher salaries and official education costs are allocated at least 20% of the APBN in the education sector and a minimum of 20% of the APBD. The salaries of teachers and lecturers appointed by the Government are allocated in the APBN and APBD. Community participation in community-based education is by participating in the development, implementation of the curriculum, and evaluation of education, as well as management and funding in accordance with national education standards. Funds for providing community-based education can be sourced from organizers, the community, the Government, Regional Government and/or other sources that do not conflict with applicable laws and regulations.

(2) Parents/guardians/students and the community.

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The sources of education funding other than the government are parents/guardians/students and the community, usually in the form of Education Development Contributions (SPP), which in the past was BP3, development money, etc. based on existing provisions.

### **Implications for Education Financing and Quality Improvement**

As an effort to improve the quality of education, financing and funding of education is the most important thing, therefore the government has implemented a standard that requires all education unit managers to seek and distribute all funds in accordance with applicable regulations. Despite the government's policy of increasing the budget by allocating 20% of education funds, both from the APBN and APBD.

This is actually intended to improve the quality of our education in Indonesia. The 20% education fund must be used optimally in accordance with existing rules and regulations. However, the use of education funds disbursed by the central and regional governments must also be carried out using the principles of transparency and accountability.

### **CONCLUSION**

Based on the description above regarding education financing and improving quality, conclusions can be drawn, including: Improving the quality of education is the most important and main thing. To achieve quality education, education funding is needed in accordance with the standards set by the government. Education financing must be carried out with the principles of transparency and accountability in accordance with applicable laws and regulations. This is done to increase the credibility of the school/madrasah, as an effort to improve the quality of education. There are three types of costs in education financing standards, including: a) education unit investment costs, b) personal costs, c) education unit operating costs. So, in managing education, this funding system must be managed properly in accordance with SBU (general cost standards) and SBK (special cost standards) as determined by the Government.

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