

Influence of Financiers Education on the Quality of Education at Siburbur Elementary School, Tapanuli Regency

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ABSTRACT

The results of the study show that there is an influence between the financing of education on the quality of education at SD Siburbur District Tapanuli. This is proven by the acquisition of the value of t_{count} (6.719) > t_{table} (2.003) while the test results using simple linear regression indicate that $Y = 39.064 + 0.726X$, because the regression coefficient is positive (+), so it can be said that education financing has a positive effect on education quality. The value of R Square is 0.446, which means that 44.6% of the quality of education at SD Siburbur District Tapanuli is influenced by education financing, and 55.4% is influenced by other factors such as facilities and infrastructure and the quality of educators.



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1. INTRODUCTION

The formal education system in developed countries such as the Netherlands consists of three levels: primary education, lower secondary and vocational education, and general upper secondary, vocational colleges and universities. This level is preceded by preschool education or Kindergarten (TK). Formal education in the Netherlands is funded by the Ministry of Education and Science, except for agricultural education which is funded by the Ministry of Agriculture and Fisheries. These funds come from tax revenues and in very limited amounts, from schools, courses and school fees. Higher education institutions can collect money from teaching and research on a contractual basis. Education that is not funded by the government is also a fairly large sector, the funds for which are paid entirely by education participants or parents. Government funds are allocated for education according to certain requirements. Separate regulations regulate funding for staff, for investment, for operational costs. Aspects of education funding include the number of students at a particular school, the length of education, class size (number of students per class), and the salary scale for teachers. The proof is from the funds available to the Ministry of Education and Science in 1992, 21% was allocated for basic education; 5% for special education; 20% for general secondary education, pre-university education, and for lower vocational secondary education; 9% for miscellaneous vocational and adult education; 24% for higher education, for the development of science and research; 18% for scholarships and 3.4% for Teacher education, educational support structure fees, inspectorates,

Education financing is an important issue in educational development in almost all countries in the world. Developing countries generally spend relatively less money on education than developed countries. The low level of education funding in developing countries has become a matter of public discourse which at all times always wants to find a solution, but because of the complexity and complexity of the problem, efforts to resolve the problem cannot

be completed. Meanwhile, developing countries like Malaysia have a strong desire to make their education go international as proof of this is stated in the main mission formulation of the Malaysian Ministry of Education, which reads,

The implementation of education quality standards in Malaysia has experienced many improvements so that the direction of its education quality policy is clearer and relatively stable compared to Indonesia, which often experiences changes in its education quality policy. Education in Malaysia has experienced various advances and changes to realize the kingdom's goal of making education in Malaysia world standard. Compulsory education in Malaysia was launched and implemented starting in 2003. Compulsory education is a regulation that requires every parent who has a child aged 6 years to register him or her in primary school. Regarding basic education costs, parents are only asked to pay school fees at the start of the new school year. The amount of fees charged by the school is around between RM 50 to RM 75 (Rp. 125,000- Rp. 187,500) per year per student.

Meanwhile, the education budget in Indonesia until the 2010s was among the smallest among Southeast and East Asian countries, showing that education development is considered more as a public service sector and not yet considered as a productive investment. The low cost of education is increasingly evident from the Human Development report by UNDP which is issued every year. The 2001 UNDP report regarding the proportion of education spending allocated to GNP in Indonesia in 1995-1997 was reported to be still very low, or 1.4% of total GNP. Meanwhile, neighboring countries allocate higher education funds. These include Malaysia (4.9%), Thailand (4.8%), Philippines (3.4%), Sri Lanka (3.4%), India (3.2%), and Vietnam (3%). Meanwhile, the proportion of education cost allocation to the APBN is 7.9%, while other countries such as Thailand (20.1%), Iran (17.8%), Philippines (15.7%), Malaysia (15.4%), China (12.2%), India (11.6%) , and Sri Lanka (8.9%). For the Indonesian context, low budgets at the national level can directly influence low education budgets at the regional level. Bearing in mind that some of the sources of education costs in the regions come from the center. Education financing is used as the main capital to build a school's character, from the contents to the school equipment, through education financing it can improve the quality of education. The educational costs incurred for the provision of education will not show real results in a relatively short time. For the Indonesian context, low budgets at the national level can directly influence low education budgets at the regional level. Bearing in mind that some of the sources of education costs in the regions come from the center. Education financing is used as the main capital to build a school's character, from the contents to the school equipment, through education financing it can improve the quality of education. The educational costs incurred for the provision of education will not show real results in a relatively short time. For the Indonesian context, low budgets at the national level can directly influence low education budgets at the regional level. Bearing in mind that some of the sources of education costs in the regions come from the center. Education financing is used as the main capital to build a school's character, from the contents to the school equipment, through education financing it can improve the quality of education. The educational costs incurred for the provision of education will not show real results in a relatively short time. from content to school equipment, through education financing we can improve the quality of education. The educational costs incurred for the provision of education will not show real results in a relatively short time. from content to school equipment, through education financing we can improve the quality of education. The educational costs incurred for the provision of education will not show real results in a relatively short time.

Therefore, the money spent by the government, society and parents (families) to provide education for their children must be seen as an investment. Costs incurred in the education sector as a form of investment in a certain period, in the future must be able to produce profits (benefits) or benefits, both in the form of money (financial) and non-financial. The level of education expenditure is an indicator of state financial efforts for investment and human capital and shows the priority scale among sectors in allocating state finances.

The portrait of education in Indonesia still shows a quality that is not yet encouraging. The results of international institutional surveys show a murky portrait of the quality of Indonesian education. The survey results comparatively show that the quality of education in Indonesia is lower than the quality of education in other countries in the regional and international regions. Based on the results of the author's interview on Wednesday, January 17

2021 at 10.00 WIB at Sibubur Elementary School, Tapanuli Regency, information was obtained from Apdaniel Alamsyah, deputy principal for student affairs, who said that the school's financial resources come from BOS funds and parent self-help such as from PPDB (Acceptance of New Students) and SPP (Education Development Contribution). Each class level applies different SPP and adapts it to the students' vocation. However, the BOS funds obtained by Sibubur Elementary School, Tapanuli Regency, often experience delays in disbursement so that the school has difficulty covering the lack of funds needed for school operational activities.

Apart from that, parents' delays in paying tuition fees also often occur in schools. The school has set a due date every 10th for parents of students to pay tuition fees. If the due date is exceeded, the school will give a warning letter, but most of the parents of the participants The students come from the lower middle class and therefore have difficulty paying monthly tuition fees which are relatively expensive. Therefore, the school provides scholarships for underprivileged and high achieving students. School financial resources are not only used to provide scholarships for underprivileged and high achieving students but are also used for school infrastructure and salaries for teaching staff. But based on the results of the interview from Mr. Apdaniel,

The initial fee for entering the school is accompanied by class X (tenth) subject books, school uniforms, Islamic Holiday activities and teaching and learning facilities. However, in reality, student subject books which should be given at the beginning of teaching and learning activities are delayed by up to 6 months, which has an impact on the teaching and learning process, due to the absence of books as a learning resource for students at school or at home, it can affect the quality of education at Sibubur Elementary School, Tapanuli Regency. . Apart from that, according to Ine, the way teachers teach in class is only to give assignments to their students or make notes based on that day's subjects.

Then, according to Ine, the facilities and infrastructure at the school are still considered incomplete, such as in the class there are 36 students but there is only one fan so that during the teaching and learning process students cannot concentrate due to the hot weather.

2. METHODS

Theoretical Description

Financing

In the implementation of education, education financing has a very determining role. Costs are a necessity because without costs the educational process will not run smoothly, almost no educational effort can ignore the role of costs, so it can be said that without educational funding the educational process, especially in schools, will not run. In KBBI, financing is everything related to costs. The concept of costs in the KBBI is money spent to provide (establish, carry out, etc.) something, costs, shopping, expenses.

Meanwhile, Mulyadi stated that in a broad sense, costs are sacrifices of economic resources measured in units of money, which have occurred or which are likely to occur for certain purposes. In a narrow sense, costs can be interpreted as the sacrifice of economic resources to obtain assets.

Meanwhile, according to Mulyono in the book on the concept of education financing, costs are a determining element in the budgeting mechanism. In every effort to achieve goals, costs have a very determining role. Determining costs will influence the level of efficiency and effectiveness of activities in an organization that will achieve a certain goal. Activities carried out at low costs and the results are of good quality can be said to be carried out effectively and efficiently. On the basis of these opinions, it can be concluded that costs are money spent to procure something, establish, carry out and so on to obtain or produce something for a predetermined purpose.

Education

In the National Education System Law Number 20 of 2003, Chapter I, Article 1 paragraph (1) states that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and skills needed by oneself, society, nation and state. Then according to Moh. Said, education is a process to mature humans. In other words, education is a deliberate and directed effort to humanize humans. Through education, humans can grow and develop naturally and perfectly so that they can carry out their

duties as humans and care for their surroundings in a good and beneficial manner.

This means that it is very bad if it is done in animal or non-human ways, logically how could a human be educated in an animal way to become a human, of course it must be done in a human way, so an educator must have the right beliefs in educating him. Because basically humans need education, have the potential to be educated and become educators. In the Dictionary of Education, education is: (1) a process in which a person develops abilities, attitudes and other forms of behavior in the society in which he lives, (2) a social process in which people are exposed to selected and controlled environmental influences (especially those that come from school), so that they can obtain and experience optimal development of social and individual abilities.

From the opinion above, it can be concluded that education is a conscious and planned effort by an educational institution towards students, who can gain mental maturity (affective), in addition to gaining knowledge (cognitive), as well as having the capital to enter their future living environment (life skills and psychomotor).

Education

In the National Education System Law Number 20 of 2003 article 46 paragraph (1) states that education financing is an interconnected relationship in which there are micro and macro components in educational units which aim at increasing the potential of quality human resources, providing components of educational financing sources, establishing systems and mechanisms for allocating funds, effective and efficient use of funds, accountability (can be accounted for) from aspects of success and easily measurable in each educational unit, and minimizing the occurrence of problems related to the use of educational financing . Meanwhile, Bray said that education financing involves financial sources from both the government and the community, and the allocation of expenditure for the teaching process, including school expenditure for salaries and various services in each type of school.

In other words, education financing concerns the sources and allocation of funds for the provision of education. Another definition of education financing is as stated by Nanang Fattah, that education financing is the amount of money generated and spent for various purposes of providing education which includes teacher salaries, teacher professional improvement, procurement of study room facilities, room repairs, procurement of equipment, procurement of tools. and textbooks, office stationery (ATK), extracurricular activities, educational management activities, and educational supervision. Based on several opinions above, it is clear that education financing is a very important input component in the implementation of education (especially in schools). In every effort to achieve educational goals, Education costs have a very determining role. There is almost no effort to ignore the role of costs, so it can be said that without costs, the educational process does not run, so it can be concluded that education financing is an analysis of the sources and use of costs intended for efficient management of education in order to achieve goals.

Types of Education Financing

An important concept in education financing is the issue of education costs which are very necessary in providing education. Fees at educational institutions include:

1. Direct costs and indirect costs. Direct costs are costs that are directly involved in the production of education, where these education costs can directly improve the quality of education. Direct costs will affect educational output. These direct costs include salaries for teachers and other personnel, facilities for teaching and learning activities, laboratory equipment, textbooks and library books. Meanwhile, indirect costs include living costs, transportation and other costs.
2. Social costs and private costs. Social costs can be said to be public costs, namely the amount of school fees that must be paid by the community. Meanwhile, private costs are costs incurred by families to finance their children's schooling, and include forgone opportunities (lost opportunity costs).
3. Meanwhile, in the theory and practice of education financing, both at the macro and micro levels, several types of education costs are known. First, direct costs and indirect costs. Direct costs are all expenses that directly support the provision of education.
4. Indirect costs are expenses that do not directly support the educational process but enable the educational process to occur at school, for example living costs, transportation costs

to school, snack costs, and opportunity costs. Second, personal costs and social costs. Personal costs are family expenses for education or also known as household expenditure. Social costs are costs incurred by society for education, either through schools or through taxes collected by the government and then used to finance education. The costs incurred by the government are basically social costs.

Third, costs in the form of money (monetary costs) and non-monetary costs. Costs in the form of money (monetary costs) are all forms of expenditure in the form of money, both direct and indirect, incurred for educational activities.

Costs in the form of non-money (non-monetary costs) are all forms of expenditure that are not in the form of money, although they can be valued in the form of money, both directly and indirectly, which are spent on educational activities, for example thoughts, time, energy, etc. other. Thus the author can conclude that the types of education financing include direct costs and indirect costs. Direct costs are direct costs which include salaries of teachers and other personnel, facilities for teaching and learning activities, laboratory equipment, textbooks and library books. Meanwhile, indirect costs are indirect costs which include living costs, transportation costs to school, snack costs, and opportunity costs.

Sources of Education Financing

Sources of education funding come from the government, parents and the community (National Education System Law, 2003). The nature of funding sources reflects that education financing is a shared responsibility. Therefore, the role of parents, society and government is very necessary in supporting the education process. According to Umberto Sihombing and Indardjo, the source of education financing cannot be separated from three interrelated factors, namely the role of parents, society and government. As explained below:

The role of parents

The role of students' parents as a source of educational financing is quite potential outside the government. Parents of students generally do not mind providing part of the costs of providing education in the hope that their children will receive appropriate educational services of good quality. This attitude of parents can help the government in financing education, considering that the government has many limitations in terms of financing education.

The role of society

Community participation is to participate in maintaining, growing, improving and developing national education. Forms of community participation in the implementation of education can be categorized as: (a) implementation: establishment and management of educational units in the school pathway (formal education), out-of-school education pathway (non-formal education) and family pathway (informal), in all types of schools except official schools; (b) assistance from educational staff and teaching and guidance staff, assistance from experts in management; (c) procurement: construction of buildings, classrooms, reading materials and practical materials; (d) provision of financial assistance in the form of donations, loans, scholarships; (e) practice: providing opportunities for students for work practice, internships, funds or work training; (f) technical assistance: providing thoughts and considerations regarding determining funding policies or providing education, providing assistance and cooperation in research and development activities.

The role of government

The people's mandate as outlined in the 1945 Constitution emphasizes that the government is responsible for the nation's education, in this case the Department of National Education. In carrying out this task, the government has developed an education system, which is a reference for every education developer and implementer. In the amendment to the 1945 Constitution, it was then supported by UUSPN No. 20 of 2003 article 49 paragraph 1 clearly states that education funds other than teacher salaries and official education costs are allocated at least 20% of the State Revenue and Expenditure Budget (APBN) in the education sector and a minimum of 20% of the Regional Revenue and Expenditure Budget (APBD).

Quality/Quality of Education

Quality/Quality

Quality is a comprehensive description and characteristics of goods or services that

demonstrate the ability to satisfy specified needs. In education, quality includes educational input, process and output. The higher the level of input readiness, the higher the quality of the educational input. If the school input (educators, students, curriculum, money, equipment) is carried out in harmony and is able to create effective learning, the school process is said to have high quality so that the school output, especially students, achieve high academic and non-academic grades. The definition of quality according to Crosby is conformance to requirements, namely in accordance with what is required or standardized. A product has quality if it complies with predetermined quality standards.

Crosby focuses more on the requirements that must be met by a product in order to have good quality. If you miss the requirements even a little, then all products or services are said to be of poor quality. These requirements can change according to customer desires, organizational needs, supplier and government sources, technology, and the market or competition. Then according to Juran, quality is fitness for use, this means that a product or service should be in accordance with what customers need or expect. Juran's concept focuses more on the aspect of suitability between goals and benefits,

Quality/Quality of Education

Expressed by Stanley J. Spanbauer (1992: 49) "Quality improvement in education should not be viewed as a "quick fix process". It is a long-term effort which requires organizational change and restructuring". This means that improving quality in education should not be viewed as a "quick fix process" because it is a long-term effort that requires organizational change and restructuring. This means that there are many aspects related to the quality of education, and a comprehensive view of the quality of education is important in mapping the condition of education as a whole, although at a practical level, the emphasis in looking at quality can vary according to the aims and objectives of a study or review. .

LC Solmon in his article entitled The Quality of Education stated that to understand the quality of education from an economic perspective requires consideration of how quality is measured. In this connection, there are several points of view in measuring the quality of education, namely:

1. Views that use measurements on educational outcomes (school or college)
2. A view that looks at the educational process
3. An economic theory approach that emphasizes the positive effects on students or other beneficiaries of education provided by educational institutions and/or programs.

Meanwhile, if seen from the perspective of the correlation between quality and education, quality can be interpreted, as stated by Dzaujak Ahmad, that the quality of education is the ability of a school to manage operationally and efficiently the components related to the school so as to produce added value to these components according to applicable norms/standards. Thus, the definition of educational quality is dynamic, which means it can be studied from various points of view. The definition of educational quality is usually measured from the customer side, whether internal customers (such as school principals, teachers and educational staff) or external customers (namely students, parents, community and government). Besides that,

Education Quality Standards

In PP no. 19 of 2005 states that education in Indonesia uses eight standards which serve as a reference in developing and improving the quality of education. National Education Standards are the minimum criteria for the education system in all jurisdictions of the Unitary State of the Republic of Indonesia.

3. RESULTS AND DISCUSSION

The results of the research indicate that there is a significant influence of education financing on the quality of education at Siburbur Elementary School, Tapanuli Regency. This can be seen in statistical testing (t test), the result of the tcount value is 6.719 and ttable is 2.003 with a significance value of 0.000. With the test criteria, if tcount > ttable and if significance < 0.05 then H0 is rejected. So the result is that there is a significant influence between education financing on the quality of education at Siburbur Elementary School, Tapanuli Regency. Then in statistical testing through a simple linear regression test, namely a = constant number of Unstandardized Coefficients, the value is 39.064 and b = regression coefficient number, the value is 0.726. This

figure means that for every 1% increase in the level of Education Financing (X), the Quality of Education (Y) will increase by 0.726. And the R Square value is 0.446, which means that 44.6% of the quality of education at Siburbur Elementary School, Tapanuli Regency is influenced by education financing, and 55.4% is influenced by other factors such as educational facilities and infrastructure and the quality of teaching staff.

The deputy principal for curriculum at Siburbur Elementary School also stated that there is indeed an influence of education financing on the quality of education, the better the education financing, the greater the increase in the quality of education. This can also be seen in the availability of facilities and infrastructure to support teaching and learning activities which come from educational funding as well as the adequate quantity of teaching and educational staff at Siburbur Elementary School, Tapanuli Regency. Apart from that, Siburbur Elementary School, Tapanuli Regency is an educational institution under the auspices of the Burhan Education Foundation so it has sufficient educational funding sources. Suhar Saputra said that education financing includes direct costs and indirect costs. Direct costs are direct costs which include salaries of teachers and other personnel, facilities for teaching and learning activities, laboratory equipment, textbooks and library books. Meanwhile, indirect costs are indirect costs which include living costs, transportation costs to school, snack costs, and opportunity costs.

Meanwhile, regarding the quality of education, referring to Choirul Fuad Yusuf who was quoted in the article with the title Expecting Schools to be More Quality, the quality of education factor can be seen from the service aspect of providing education (process dimension), availability of facilities and infrastructure, quantity and quality of educational staff, academic achievement students, satisfaction and trust of parents in the education system and the competence of graduates in life.

Thus, the cost and quality of education are variables that are directly related to carrying out the educational process in accordance with the learning needs of students at the vocational high school level, so that the cost of education has a positive influence through factors that influence the quality of education. In supporting the quality of education in elementary schools, education financing is expected to be able to meet educational needs so as to support quality improvement in these schools. Based on research at Siburbur Elementary School, Tapanuli Regency, sources of funding from parents and BOS funds, this proves that to provide education, participation and financing of education is needed so that it will be able to improve the quality of education at Siburbur Elementary School, Tapanuli Regency. In general, The results of this research are similar to the results of Manoto Togatorop's research in 2017 that there is an influence of education financing on the quality of education and the analysis results obtained using the correlation coefficient between variables using the Product Moment Formula show that the correlation between education costs and school quality is 0.491. Thus, there is a positive influence between the education financing variable on the quality of education.

4. CONCLUSION

Based on the results of the research and discussion previously described regarding the influence of education financing on the quality of education at Siburbur Elementary School, Tapanuli Regency. The results of the t test show that the value of $t_{count} > t_{table}$ is $6.719 > 2.003$, which means that H_0 is rejected, so there is an influence between education financing on the quality of education at Siburbur Elementary School, Tapanuli Regency. And the R Square value is close to 1 (one), namely 0.446 and if it is a percentage the result is 44.6% so that 44.6% of the quality of education at Siburbur Elementary School, Tapanuli Regency is influenced by education financing, and 55.4% is influenced by other factors such as facilities and infrastructure and quality of teaching staff.

The results of the simple linear regression test, a = constant number, the value is 39.064 and b = the regression coefficient number, the value is 0.726. This figure means that for every 1% increase in the level of education funding (X), the quality of education (Y) will increase by 0.726. Because the regression coefficient value is positive (+), it can be said that education financing influences the quality of education so that the regression equation is $Y = 39.064 + 0.726$

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