

## EDUCATIONAL COSTING PLAN AS A STRATEGY FOR IMPROVING THE QUALITY OF EDUCATIONAL SERVICES

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### Abstract:

The Educational Costing Plan is a crucial financial planning for education that plays a significant role in realizing the quality of educational services in educational institutions. This is important to consider because the decision on cost estimation for all components of educational management in an educational institution will be well-thought-out, directed, and targeted to provide implemented services that continually improve in a cyclical manner. This research aims to find steps in planning cost estimation for all components of educational management, thereby serving as a strategy to enhance the quality of education services offered to the community in a specific manner. The research adopts a Systematic Literature Review (SLR) approach by using published research results from books, SINTA-indexed journals, or Scopus as the focus or references to be reviewed. The research findings indicate that cost planning can be a crucial strategy in improving the quality of educational services when implemented through steps such as using ESD as a reference for developing an Educational Financing Plan, formulating priority programs in education financing, analysing resources in school education financing, detailed recording of income and expenditure in RKAS, and planning the strengthening of work control systems and the use of educational cost.

**Katakunci:** *Educational costing plan, Improvement of service quality.*

### الملخص

تُعد خطة تمويل التعليم تخطيطًا ماليًا مهمًا للغاية في مجال التعليم، وتلعب دورًا جوهريًا في تحقيق جودة الخدمات التعليمية في المؤسسات التربوية. ويعد ذلك أمرًا أساسيًا لأن القرارات المتعلقة بتقدير التكاليف لجميع مكونات الإدارة التعليمية في المؤسسة ستصبح أكثر تنظيمًا ودقة وتوجهًا صحيحًا، مما يضمن تقديم خدمات تتطور باستمرار بشكل دوري. يهدف هذا البحث إلى تحديد الخطوات اللازمة لوضع تقدير تكاليف شامل لجميع مكونات الإدارة التعليمية، بحيث يمكن استخدامها كاستراتيجية لتحسين جودة الخدمات التعليمية المقدمة للمجتمع بشكل فعال. يعتمد هذا البحث على منهجية\* المراجعة المنهجية للأدبيات (SLR)\* من خلال الاستفادة من نتائج الأبحاث المنشورة في الكتب والمجلات المفهرسة في SINTA أو Scopus كمرجع رئيسية للمراجعة. وتُظهر نتائج البحث أن التخطيط المالي يمكن أن يكون استراتيجية محورية في تحسين جودة الخدمات التعليمية إذا نُفذ من خلال خطوات تشمل استخدام التعليم من أجل التنمية المستدامة (ESD) كمرجع لإعداد خطة تمويل التعليم، صياغة البرامج ذات الأولوية في تمويل التعليم، تحليل الموارد في تمويل التعليم المدرسي، التدوين المفصل للإيرادات والمصروفات في خطة RKAS، وكذلك التخطيط لتعزيز نظام الرقابة الإدارية واستخدام تكاليف التعليم.

**الكلمات المفتاحية:** خطة تمويل التعليم، تحسين جودة الخدمة.

### Abstrak:

*Rencana Pembiayaan Pendidikan merupakan perencanaan keuangan yang sangat penting dalam*

dunia pendidikan dan memiliki peran signifikan dalam mewujudkan kualitas layanan pendidikan di setiap lembaga pendidikan. Hal ini penting diperhatikan karena keputusan terkait estimasi biaya untuk seluruh komponen manajemen pendidikan di sebuah lembaga akan menjadi lebih terarah, terstruktur, dan tepat sasaran guna menghasilkan layanan yang terus meningkat secara berkelanjutan. Penelitian ini bertujuan menemukan langkah-langkah dalam merencanakan estimasi biaya untuk seluruh komponen manajemen pendidikan, sehingga dapat digunakan sebagai strategi untuk meningkatkan kualitas layanan pendidikan yang diberikan kepada masyarakat secara optimal. Penelitian ini menggunakan pendekatan *Systematic Literature Review (SLR)* dengan memanfaatkan berbagai hasil penelitian yang dipublikasikan dalam buku, jurnal terindeks SINTA, maupun Scopus sebagai fokus kajian. Hasil penelitian menunjukkan bahwa perencanaan biaya dapat menjadi strategi penting dalam meningkatkan kualitas layanan pendidikan ketika diimplementasikan melalui langkah-langkah seperti penggunaan ESD sebagai acuan dalam penyusunan Rencana Pembiayaan Pendidikan, perumusan program prioritas pembiayaan pendidikan, analisis sumber daya pendanaan pendidikan di sekolah, pencatatan rinci pendapatan dan pengeluaran dalam RKAS, serta perencanaan penguatan sistem kontrol kerja dan penggunaan biaya pendidikan.

**Kata Kunci:** Rencana pembiayaan pendidikan, Peningkatan kualitas layanan.

## INTROUDUCTION

The improvement of the quality of education services requires adequate funding. Sufficient funds enable educational institutions to provide facilities, resources, and innovations necessary to deliver a high-quality learning experience for students (Margareta & Ismanto, 2017). Several strategic steps that can be taken with adequate funding include infrastructure improvement, teacher development and training, provision of learning materials, educational technology, research and development, financial assistance for students, evaluation and accountability, and partnerships with the private sector. It is important to note that the enhancement of the quality of education services is not only about the amount of funding provided by educational institutions but, more importantly, about effective management, particularly in the sub-planning of financing for all components of educational management to achieve specific targets (Rifa'i, 2019).

*Educational Costing Plan (ECP)* is any form of cost expenditure planning used to organize high-quality educational services consisting of all educational management components based on Management by Objective (MBO), SWOT analysis (Strength, Weakness, Opportunity, and Threat), and the 5W+1H framework derived from foundations, parents, students, stakeholders, business, and industry, based on cooperation, government support, and contributions from various non-binding parties to improve the quality of services continuously (Mukhtar, 2015). This fundamental concept is essential for educational institution managers to develop and improve the quality of services provided to education users (Kurniady et al., 2018).

Effective and efficient educational financing planning is a benchmark for the clarity of the working direction of educational institution units in achieving educational service targets designed with a specific timeline and cost estimate (Rifa'i et al., 2021). The allocation of funds for strategic work must be clear and directed, with all stakeholders or management being aware of the specific conditions of the work being undertaken. Mastery of job conditions by human resources is a top priority for ensuring quality performance in educational services (Rifa'i, 2022).

Quality education services in some institutions do not materialize seamlessly. In addition to the issues mentioned earlier, problems also arise due to unclear and unguided educational financing planning (Maulana et al., 2019). Educational institution managers often seek funds for development and improvement without specific targets that are temporary and percentage-based. This lack of educational financing planning based on the specific needs of the education services offered to the community results in generic approaches to education services (Puspita & Andriani, 2021).

Effective and efficient educational financing planning is crucial for the development of an educational institution, ensuring access and equality, improving the quality of education, developing human resources professionally, providing adequate learning resources, developing curriculum and educational innovations according to contemporary needs, overcoming challenges and crises, viewing education as a long-term investment, and enhancing global competitiveness (Arwildayanto, Nina Lamatenggo, 2020). The most important aspect of educational management is that available funds can be planned to finance the best programs in each component of educational management to achieve the core targets of the educational institution with directed targets aligned with the offered education services (Febrian, 2023).

Many educational institutions face the challenge that their educational financing planning is not specifically focused on the cyclically offered education services, resulting in various problems affecting the improvement of the quality of educational services (Mulyadi et al., 2022). Problems that may arise include insufficient budget funds, resulting in difficulties providing facilities, resources, and necessary training to enhance education quality, lack of professional development, lagging educational technology, insufficient learning resources when needed, disruption of inclusive education, lack of directed educational innovation leading to an inability to adapt to new developments in education, and unclear fund utilization (Efriani et al., 2021).

The solution is for educational institution managers to have a clear, focused, needs-based, targeted, and transparent educational financing planning concept (Limbong, 2021). The planning process should involve relevant stakeholders, including the government, academics, the community, and the private sector, such as business and industry (Masrul, Muhammad, 2021). Additionally, periodic and high-quality monitoring and evaluation of fund utilization for education should be conducted to ensure effective and efficient use in improving the quality of educational services according to temporary targets and work percentage achievements (Nafisah & Widiyanto, 2017).

*The novelty in this research is that educational institutions need to establish priority aspects in planning and allocating education financing* (Margareta & Ismanto, 2017). One of them is determining the core performance of the educational institution, structural work priorities, priorities of offered services achieved promptly according to the timeline, determination of funding sources, and the implementation of a control system (Martin, 2005). Deciding on and mastering these aspects will be a top priority, enabling educational institution leaders to formulate objective cost planning, prioritize work plans, conduct cost

and resource analyses, implement financial management plans, and ensure the sustainability of work plans and budget estimates in a cyclical manner (Borghesi & Ghassemi, 2020). With this, everything becomes directed and moves easily, effectively, and efficiently toward the expected improvement in the quality of educational services (Atmaja et al., 2016).

Previous studies have not extensively explained specific steps and objectives of the state-of-the-art research titled "educational costing plan," making it a novelty for this study. The research results by Endang Tri Ekowati, Sunandar Sunandar, Ngurah Ayu Nyoman Murniati reveal that educational budget planning is prepared and documented in the form of RAPBPT held at the end of each year, determining all programs along with their respective budgets involving stakeholders. However, there is a lack of focus on the other functions of educational financing management (Ekowati et al., 2020). The findings of Dedy Achmad Kurniadi, Linda Setiawati, and Siti Nurlatifah merely explain that the financing planning in an educational institution runs optimally but has not been specifically elaborated on the intended focus (Kurniady et al., 2018). Therefore, this researcher's study aims to unveil details of the implementation of educational financing planning from various literature sources, turning this into a strategy to improve the quality of educational services under various conditions.

The objectives of this research focus on how educational institution leaders and their staff plan educational financing, turning the management function into a specific yet cyclical strategy to enhance the quality of educational services offered to the public (Kemendikbud, 2019). Additionally, the goals include providing a practical guide for planning educational financing based on the stages and scope of the educational management components managed in an educational institution. This ensures that all components receive special attention to provide quality services gradually, influencing the institution's competitiveness universally (Rifa'i & Hamida, 2022).

The urgency of this research lies in the effectiveness and efficiency of funds held by educational institutions. The limited availability of funds is not the biggest problem in improving the quality of educational services based on a cyclical, temporary, and targeted process (Margareta & Ismanto, 2017). It is crucial for educational institution leaders or managers to master the results of this research in estimating funds for all educational management components based on evolving conditions and changing timelines (Fattah & Gautama, 2017). This mastery is a strategy for improving the quality of educational services through effective and efficient educational financing planning.

## RESEACH METHOD

This research method utilizes the Systematic Literature Review (SLR) approach by considering various research findings published in books, SINTA-indexed journals, or Scopus as loci or references to be examined (Lame, 2019). The study involves the collection, analysis, and synthesis of information from various relevant literary sources to answer research questions or understand the researched topic (Sawarjuwono & Kadir, 2003). In the context of the research title "Educational Costing Plan as a strategy for improving the

quality of educational services in educational institutions," the research method is carried out through problem-solving steps by describing or depicting the subject or object of the research. The primary data source for educational financing planning is the financial management and educational financing theory by Arwildayanto, Nina Lamatenggo, and Warni Tune Sumar. Data collection involves reading, understanding, identifying, analyzing, and comparing various data sources, which are then classified according to their nature. Data analysis is conducted inductively, drawing conclusions based on specific facts and then generalizing or deriving broader conclusion (Torres-Carrión et al., 2018).

## HASIL DAN PEMBAHASAN

Budgeting is the activity of identifying goals, determining priorities, translating objectives into measurable operational performance, analyzing alternative goal achievement with cost-effectiveness analysis, and making recommendations for alternative approaches to achieving targets. The preparation of this financing involves operational planning expressed quantitatively in the form of a monetary unit, serving as a guideline in schools over a specific period (Fattah & Gautama, 2017).

According to Morphet (1983), the preparation of educational financing planning must consider several aspects, as outlined by Mulyasa (2007) (Wahyudi & Harris, 2023):

- a. The education expenditure budget should be able to replace some ineffective regulations and procedures in accordance with the current educational needs.
- b. Revise relevant regulations and other inputs by designing effective system development.
- c. Monitor the plan and continuously assess educational outputs as continuous and ongoing inputs for the next planning stage.

Research using the systematic literature review approach has yielded several findings on how educational financing plans can be utilized as a strategy to improve the quality of educational services in educational institutions. These findings are as follows:

### 1. ESD as a Reference for Educational Financing Planning

School principals must develop a school fund management plan to enhance the quality of educational services in their institutions based on a predetermined schedule. Before allocating funds for school expenses, the school fund management plan should refer to the School Self-Evaluation (ESD), which aligns with the recommendations derived from the ESD results (Qarasyi et al., 2021).

### 2. Development of Priority Programs

Based on the ESD results, priority programs are formulated and incorporated into the School Work Plan (RKS), which consists of medium-term plans (4 years in the form of RKJM - Medium-Term Work Plan) and short-term plans (1 year in the form of RKT - Annual Work Plan) as well as RLAS (School Activity and Budget Plan) (Arwildayanto, Nina Lamatenggo, 2020).

Made Pidarta (1988) formulated several steps schools should take to enhance educational financing accountability, including (Arwildayanto, Nina Lamatenggo, 2020):

- a. Determining the goals of the program, mentioning the mission or objectives of the program planning.
- b. Operationalizing the work program specifically.
- c. Adapting financing to the school's conditions.
- d. Determining the school's authority.
- e. Identifying the implementer or responsible person for the educational program.
- f. Establishing clear performance criteria for contracted personnel, as contracted individuals are essentially contracted for their performance.
- g. Determining independent measurement instruments, involving individuals not directly involved in program implementation.
- h. Measurement is carried out according to general measurement conditions, both incidentally and routinely.

### **3. Analysis of School Financing Resources**

When planning fund management, the school principal needs to analyze resources that can realize the improvement of service quality through educational financing planning. Financing at a small scale is organized by the leadership staff or superiors of a department. Meanwhile, at a larger scale, financing planning is delegated to a department, section, or budget commission specifically designing the budget (Arwildayanto, Nina Lamatenggo, 2020).

The analysis of education funding sources includes examining funds and nominal amounts that can be obtained to meet the financing needs of priority programs based on the analysis conducted (Arwildayanto, Nina Lamatenggo, 2020). Funding sources consist of funding from schools, colleges, Islamic boarding schools, and others, broadly grouped into several categories, namely (Kemendikbud, 2019):

- a. Government (central government, provincial government, and city and district governments) for general or specific educational purposes.
- b. Parents of students.
- c. The community, whether binding or non-binding.
- d. Business and Industrial sector.

This financial planning must coordinate all available resources in the school, analyzed based on SWOT analysis to systematically achieve desired goals without adverse effects (Arwildayanto, Nina Lamatenggo, 2020).

### **4. Detailed Recording of Income and Expenditure in RKAS**

Educational program financing is designed to identify costs for each educational service program provided to users. In the budget, each item is calculated based on the type of item to be spent, while the program cost budget is calculated based on the type of program.

Budgeting principles must be reflected in the school's educational cost plan, meaning all school income and expenses must be documented in

RKAS and arranged according to the school's capabilities and needs based on applicable regulations (Arwildayanto, Nina Lamatenggo, 2020) In this regard, school programs and activities should be prioritized and budget allocations must be realistic (Arwildayanto, Nina Lamatenggo, 2020).

The preparation of RKAS requires detailed financial information, identification of responsible parties, volume of needs, implementation time, and completion targets. This budget is planned and implemented by the school principal and school community, starting from planning to the implementation of mutually agreed-upon school programs (Borghei & Ghassemi, 2020).

Thus, activities in RKAS can be further detailed into monthly or weekly activities, depending on the type of activity carried out, or become a detailed program that is part of RKAS. Details of monthly or weekly programs can be attached to RKAS or included in the financial accountability report (SPJ) that is realized (Arwildayanto, Nina Lamatenggo, 2020).

## 5. Strengthening Work Control System and the Use of Education Funds

Several principles are implemented in educational financing planning to take anticipatory measures against cost deviations. Thus, some principles in educational financing planning and determination must be implemented, including (Martin, 2005) and (Arwildayanto, Nina Lamatenggo, 2020):

- a. The principle of the ceiling, where the budget requested should not exceed the specified maximum amount.
- b. Expenditure based on the budget item. Expenditure must be based on the established budget items.
- c. The indirect principle, which stipulates that each receipt of money should not be used directly for a specific expense.

Educational financing management at school must adhere to principles of accountability, transparency, and efficiency. Schools should transparently report financing activities, calculate the required taxes based on taxation regulations, and fulfill obligations accordingly (Arwildayanto, Nina Lamatenggo, 2020).

The procedures for educational financing planning in schools' function as tools in both planning and control. Therefore, they must be established based on the following principles (Fattah & Gautama, 2017):

- a. Clear division of authority and responsibility in the management system and organization of educational institutions.
- b. Adequate accounting system for implementing educational budgets.
- c. Research and analysis to assess the performance of educational organizations.
- d. Support from implementers, from top to bottom, to be assessed by others in completing tasks to achieve their responsibilities (Kemendikbud, 2019).

Oversight of educational financing must be in accordance with legal mandates, aiming to observe and compare implementation with plans and

correct deviations or make adjustments if necessary (Kemendikbud, 2019).

The school principal needs to implement control over educational financing in the following ways budgets (Kemendikbud, 2019):

- a. Ensure that school financing management is carried out effectively, efficiently, and accountably in accordance with applicable regulations.
- b. Ensure that financial planning and expenditure stages comply with guidelines and the prepared spending plan.
- c. Ensure that financial bookkeeping, documentation, recording, and reporting related to financial management are accurate and timely.
- d. Evaluate school activities and budget by comparing the activities and budgets listed in RKAS with the realization of program activities and budgets.

The elaboration of the research results can be presented in the form of a table as follows:

NO	EDUCATIONAL COSTING PLAN	EXPLANATIONS
01	ESD as a Reference for the Formulation of the Education Financing Plan.	1. EDS serves as the primary guideline in financing programs for improving the quality of educational services.
02	Development of Priority Programs in Education Financing.	<ol style="list-style-type: none"> <li>1. Focus on improvement work in accordance with the Long-Term Work Plan (RKJP), Medium-Term Work Plan (RKJM), and Annual Work Plan (RKT) to be funded.</li> <li>2. Determination of the goals of the program to be implemented, in which the mission or objectives of the program planning are stated.</li> <li>3. Operationalization of the work program in a specific manner.</li> <li>4. Adjusting financing to the school's conditions (SWOT Analysis).</li> <li>5. Determining the authority or school jurisdiction.</li> <li>6. Determining the executor or person in charge of the education program to be funded in order to improve the quality of education services.</li> <li>7. Determining independent measuring instruments, i.e., individuals not involved in the program implementation.</li> </ol>
03	Analysis of Resources in School Education Financing.	1. The preparation of financing on a small scale is arranged by the staff of leaders or superiors of a particular department. Meanwhile, on a larger

		<p>scale, it is entrusted to a department, section, or budget commission specifically designated to design the budget.</p> <ol style="list-style-type: none"> <li>2. Analysis of funding sources in education reveals that the funds and the amount that can be obtained may fulfill the financing needs of priority programs.</li> <li>3. Funding sources include the government (central government, provincial government, and city or district government), parents of students, the community, both binding and non-binding, and the business and industrial sector.</li> </ol>
04	Detailed Recording of Revenues and Expenditures in RKAS.	<ol style="list-style-type: none"> <li>1. Identify the costs for each educational service program, focusing on the education users.</li> <li>2. In the budget, itemized costs are calculated based on the type of items to be purchased. Meanwhile, the program budget is calculated based on the type of program.</li> <li>3. All school revenues and expenses must be documented in the Detailed Cash Flow Statement (RKAS) and organized according to the school's capacity and needs, in accordance with applicable regulations.</li> <li>4. The programs and activities planned by the school should be based on a priority scale, and budget allocations must be realistic.</li> <li>5. The preparation of the Detailed Cash Flow Statement (RKAS) requires a breakdown of financing details, specifying who is responsible, the volume of needs, the timing of implementation, along with the target completion of tasks. This budget is planned and executed by the school principal along with the school community, starting from the planning and implementation of school programs that have been</li> </ol>

		<p>agreed upon for funding.</p> <p>6. Details of programs, such as monthly or weekly activities, can be attached in the Detailed Cash Flow Statement (RKAS) or included as an attachment in the Financial Responsibility Letter (SPJ) during implementation.</p>
05	Strengthening the Work Control System and the Utilization of Educational Costs Plan	<ol style="list-style-type: none"> <li>1. Implement several principles in the preparation and determination of educational financing.</li> <li>2. The management of educational financing in schools must be carried out with the principles of accountability, transparency, and efficiency. This includes transparent reporting of financing activities, calculating taxes to be remitted based on tax regulations, and fulfilling obligations accordingly.</li> <li>3. The procedure for preparing financing in schools' functions as a tool for both planning and control, and it must be organized based on its principles.</li> <li>4. Oversight of educational financing must be established in accordance with legal mandates. This involves observing and comparing the implementation with the plan and making corrections accordingly.</li> <li>5. School principals are obliged to conduct periodic, valid, and objective control systems for educational financing.</li> </ol>

Table 01. Educational Costing Plan as a Strategy to Improve the Quality of Educational Services in Schools.

The explanation above about the educational costing plan can also be presented in the form of a flowchart as follows, to provide an alternative ease for readers to understand and implement this crucial research finding, namely:



Image 01. Educational Costing Plan as a Strategy for Improving the Quality of Education Services in Schools

The table and flowchart above will provide convenience for readers to understand and comprehend how to formulate an Educational Costing Plan that has an impact as a strategy to enhance the quality of education services in educational institutions both in the present and in the future. This ensures that the education services contribute to the continuous improvement of graduates' quality and even the nation of Indonesia

## CONCLUSION

The research titled "Educational Costing Plan as a Strategy for Improving the Quality of Education Services" provides an explanation of the research findings. It states that the educational financing plan can serve as a strategy to enhance education services, leading to improved service quality in schools. The plan consists of five crucial steps: ESD as a reference for formulating the educational financing plan, prioritizing programs in education financing, analysing resources in school education financing, detailed recording of income and expenses in RKAS, and planning to strengthen work control systems and the use of educational expenses.

These five steps will serve as a specific strategy in improving the quality of education services in schools through effective educational financing planning. Prioritizing the education cost plan is crucial to guide each task effectively and efficiently, focusing on human resources, thereby achieving the maximum target of the educational service plan through the prioritized school financing work stages designed temporally and circulatively.

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