

Financial Standard Relationship with Institute Quality

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Abstract: This study aims to determine the relationship between the standard of financing and the quality of the institution. This study is important, is important, because of the need in the field, so that educational institutions are able to improve the quality of education based on appropriate financing. This research uses descriptive method of technical analysis. In analyzing the data of standard financing relationship to student achievement, the researcher submits a question or questionnaire to 10 staff teachers and 20 students as many as 10 items for variable X (Financing Standard) and 10 items for variable Y (Student Achievement). The results of this study are the results of the correlation obtained can be said as a weak or low negative correlation, the results of which are -0.275. From these results, it is known that the use of financing standards does not affect the quality of an institution with a weak or low correlation between 0.20 - 0.40. Factors that cause learning achievement can be improved, among others: a. Good management, b. Good interaction between educators and students, c. Adequate facilities and infrastructure, d. Motivation of educators and students, e. Qualified and professional educators, e. A conducive school environment.

1 INTRODUCTION

Education is one of the most important of national development. History shows that the key to successful development of developed countries is the availability of an educated population of adequate numbers, types and levels. Therefore, almost all nations place education development as a top priority in their national development program. A qualified human resource, which is an educational product, is the key to a country's success.

Recognizing the above mentioned in 1994 has been declared Compulsory Basic Education Program 9 Years which is one effort to improve the quality of human resources of Indonesia. This program targets all Indonesian citizens to have a minimum education equivalent to Junior High School with a good quality.

With the provision, it is expected that all Indonesian citizens can develop themselves further that eventually able to choose and get the job in accordance with the potential. It cannot be denied that an institution they have, as well as participate in life of society, nation, and state.

It will be able to function and be adequate if it has a management system supported by human

resources (HR), funds / fees, and facilities. The cost of education plays an important role in the sustainability of the education world (David Wijaya, 2009: 91).

The importance of cost in a budget is the cost of having an influence on the level of efficiency and effectiveness of activities in the context of achieving goals. Education Financing Standards can be traced from Government Regulation Number 19. 2005 on National Education Standards (PP SNP).

Chapter IX Financing Standard in PP SNP states that education financing consists of investment costs, operating costs, and personal costs. The education unit costs include the cost of providing facilities and infrastructure, human resources development, and fixed working capital.

The operating costs of the educational unit include:

1. The salaries of educators and education personnel as well as any allowances attached to salaries,
2. Consumable materials or educational equipment, and
3. Operating costs indirect education in the form of power, water, telecommunication services, maintenance of facilities and

infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so forth.

4. Personal costs include the cost of education that must be spent by students to be able to follow the learning process regularly and continuously.

It was mentioned in the PP SNP Chapter I General Provisions of Article 1 Paragraph 10, the standard of financing is the standard that governs the components and the amount of operating unit cost of education applicable for one year. Paragraph 12 states the operational cost of the educational unit is part of the education fund needed to finance the operations of the educational unit in order to enable educational activities that meet national standards of education on a regular and ongoing basis.

Referring to the articles and clauses in the PP SNP relating to the educational financing mentioned above, it can be concluded that although the cost of education consists of:

1. Investment costs,
2. Operating costs, and
3. Personal costs.

The education financing standard is focused on operating costs education. It is part of the education fund needed to finance the operations of the educational unit in order to enable educational activities that meet national standards of education on a regular and ongoing basis.

The use of good operational cost of education can lead to the fulfillment of the needs during the continuation of educational activities that suit national standards of education on a regular and ongoing basis. It certainly becomes one of the factors in improving school performance. With the use of a good, regular, continuous education operating cost, the school's performance continues to grow and increase.

Especially some of the fields studies need more financial efforts to fulfill requirement facilities, in order to increase the quality of faculties, or to stand in line with domestic and foreign institutions.

In the view of Islam, producing superior human resources does require significant costs. In the view of Imam Shafi'i, there are six factors in the success of scientific achievement, namely intelligence, enthusiasm, sincerity, friendship with the teacher, provisions or costs, and a long time.

Referring to Al-Mujadilah verse 12, the education lesson from this verse that education is not free; even in one history relating to the descent of this verse explains that education is not too cheap (as the

Prophet said to Ali bin Abi Talib). In this verse Allah SWT gives requirements to Muslims who want to ask (learn) to the Messenger of Allah to give alms to the poor. We can assume the alms in this verse as the cost of education (learning) that must be issued by the seeker of knowledge.

If this factor is taken into account, the effort to improve the quality of graduates who in fact affect the quality of institutions requires a more in-depth and comprehensive study of the issue of financing.

The cost of education in question is not always understood as high or expensive, but the costs are affordable for all levels of society. One of them is by setting standards for proper education funding for all children of the nation.

Another thing related to financing is the issue of accountability, in the sense that the ability to show reports or records that can be accounted for in managing the financing of an educational institution.

Inefficient management of cost sources and their use as investments in the education system can have a negative impact on the quantity and quality of educational products. Inefficiency and ineffectiveness, due to inaccuracies in the use of funds that can include in the management of costs from the main components of the education system include teachers, students, curriculum, facilities and educational infrastructure.

Problem Limitation and Formulation

Restricting the problem

In order for the discussion in this study to be more directed and easy to understand, the limitations of the problems raised are as follows:

Financing standards are limited to financing allocated by the institution in accordance with the standards to be achieved by the achievement and capabilities possessed

Institutional quality is limited to the achievement of the quality of institutions related to academics in this case student achievement based on the set of financing references

2 RESEARCH FORMULATION

Based on the limitations of the above problems, the formulation of the problem is directed at the main issues to be discussed in this study, namely:

1. Do financing standards have an influence on institutional quality?
2. If yes, how big?
3. Are there opportunities and challenges in financing standards to improve institutional quality?

4. What are the obstacles faced and how to overcome them?

3 RESEARCH PURPOSES

This research aims to:

1. Describe the influence of financing standards on institutional quality
2. Getting a deep explanation relates to the relationship of financing standards in improving institutional quality
3. Studying more deeply relates to the opportunities and challenges of financing standards for institutional quality
4. Examine the obstacles faced and anticipate efforts related to financing standards in improving institutional quality

4 USABILITY OF RESEARCH

This research is expected to be useful:

1. Providing information for educational institutions in improving their quality with financing standards
2. Add information to educational institutions in strengthening financial standards associated with improving institutional quality
3. Improving educational institutions in promoting opportunities and challenges in financing standards for institutional quality
4. Anticipate obstacles faced and anticipate efforts related to financing standards in improving institutional quality. dan lain sebagainya

5 RESEARCH THEORY

The core discussion of this research is about financing standards and the quality of educational institutions. The two points of this discussion must be adequately explained, before carrying out further research, in order to understand the problem properly

The standard of education financing refers to Minister of Education Regulation Number 69 of 2009, which consists of 4 articles as follows:

article 1

Standard non-personnel operating costs for SD / MI, SMP / MTs, SMA / MA, SMK, SDLB, SMPLB, and SMALB are the standard costs needed to finance non-personnel operations for 1 (one) year for SD / MI,

SMP / MTs, SMA / MA, SMK, SDLB, SMPLB, and SMALB as part of the overall education fund so that the education unit can carry out educational activities on a regular and sustainable basis according to the National Education Standards.

Section 2

(1) Standard non-personnel operating costs in 2009 per school / expertise program, per study group, and per student for SD / MI, SMP / MTs, SMA / MA, VOCATIONAL SCHOOL, SDLB, SMPLB, and SMALB using a non-personnel operating cost base school / expertise program, per study group, and per student for SD / MI, SMP / MTs, SMA / MA, SMK, SDLB, SMPLB, and SMALB in the Special Capital Region (DKI) of Jakarta.

(2) The standard amount of non-personnel operating costs in 2009 per school / expertise program, per study group, and per student, as well as the minimum percentage of school stationery costs (ATS) and materials and consumables (BAHP), for SD / MI, SMP / MTs, SMA / MA, SMK, SDLB, SMPLB, and SMALB are as listed in Appendix I of this Ministerial Regulation.

(3) The calculation of the standard non-personnel operating costs for 2009 for each region is done by multiplying the operating costs of DKI Jakarta non-personnel with the index of each region, as listed in Appendix II of this Ministerial Regulation.

Article 3

Primary and secondary education units that have not been able to meet the National Education Standards use a lower unit cost than this standard.

Article 4

This Ministerial Regulation comes into force as from the date of stipulation.

While quality definition has various connotations depending on the person who uses it. Quality comes from Latin, namely "Qualis" which means what kind of (depends on what words follow it). Quality according to Deming is conformity to the needs. Mutu according to Juran is a match with needs. (Usman, 2006: 407).

Still in the same book (406) passages from Sallis (2003) suggest quality is an absolute and relative concept. Absolute quality is high quality idealism and must be met, with high standards, with the characteristics of high-quality products. Relative

quality is not an end, but as a predetermined tool or service is assessed, namely whether it has met the established standards (Usman, 2006: 408).

Quality in the field of education includes the quality of inputs, processes, outputs, and outcomes. Educational input is declared quality if ready to process. Quality education process if able to create an atmosphere that is PAKEM (Active, Creative and Fun Learning).

Output is declared quality if the student's academic and non-academic learning outcomes are high. Outcome is declared quality if graduates are quickly absorbed in the world of work, reasonable salary, all parties recognize the greatness of their graduates and feel satisfied (Usman, 2006: 410). Quality in the context of integrated quality management or Total Quality Management (TQM) is not only an idea, but a philosophy and methodology in helping institutions to manage changes in totality and systematically, through changes in values, vision, mission, and goals. Because in the world of quality education graduates of a school are assessed based on their ability to suit the goals set in the curriculum.

Meanwhile, according to Sudradjat Day (2005: 17) quality education is education that is able to produce graduates who have the ability or competency, both academic competencies and vocational competencies, which are based on personal and social competencies, as well as noble moral values, which are all skills life (life skill), Sudradjat further stated that quality education is education that is capable of producing whole people (complete human beings) or humans with an integral person (integrated personality), namely those who are able to neutralize faith, knowledge, and charity.

Husaini Usman (2006: 411) suggested 13 (three) twelve characteristics possessed by education quality, namely:

Performance (performance) that is related to the functional aspects of the school includes: teacher performance in teaching both in providing convincing explanations, healthy and diligent teaching, and preparing complete learning materials, good administrative and educational services with good performance after becoming a favorite school
Timelines which are in accordance with a reasonable time include starting and ending the lesson on time, the exact time of the test.

Reliable (reliability), the age of service lasts long. Including excellent service provided by the school lasts from year to year, the quality of the school persists and tends to increase from year to year.

Durability is hardiness, for example despite the monetary crisis, the school still survives

Aesthetics such as the exterior and interior of the school are arranged attractively, the teacher makes interesting educational media.

Human interface (personal interface) is to uphold moral values and professionalism. For example school people respect each other, democracy, and respect professionalism.

Easy to use (easy of use), namely facilities and infrastructure used. For example school rules are easy to apply, easily borrowed library books are returned on time.

A special feature is certain advantages such as superior schools in terms of mastering information technology (computerization).

Specific standards (conformance to specification), which meet certain standards. For example schools still meet minimum service standards.

Consistency, which is permanence, constant and stable, for example school quality does not decline from the past until now, school citizens are consistent with the word.

Uniformity which is without variation, not mixed. For example schools carry out rules, indiscriminately, uniforms and dress.

Able to serve (serviceability) which is able to provide excellent service. For example schools provide suggestion boxes and suggestions that are able to be fulfilled well so that customers feel satisfied.

Accuracy, namely the accuracy in service, for example, schools are able to provide services in accordance with what the school customers want.

The financing standard is a standard that regulates the components and the amount of operating costs of an educational unit that is valid for one year.

Education funding consists of investment costs, operating costs, and personal costs.

The investment costs of the education unit as referred to above include the costs of providing facilities and infrastructure, developing human resources, and permanent working capital.

Personal costs as referred to above include the education costs that must be spent by students to be able to follow the learning process regularly and continuously.

The operating costs of the education unit as referred to above include:

Teachers and education staff salaries and all benefits attached to salaries,

Consumable educational materials or equipment, and Indirect educational operating costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime money, transportation, consumption, taxes, insurance, etc.

6 REVIEW OF LITERATURE

PP 19/2005 on National Standards of Education explains The standard of financing is the standard that regulates the components and the amount of operating unit cost of education applicable for one year. Educational financing consists of investment costs, operating costs, and personal costs. The education unit investment costs as mentioned above include the cost of:

1. Providing facilities and infrastructure,
2. Human resources development, and
3. Fixed working capital.

The personal costs referred to above include the tuition fees to be incurred by learners to be able to follow the learning process regularly and continuously. The cost of operating the educational unit as mentioned above includes:

1. The salary of educators and education personnel as well as any allowances attached to salaries,
2. Disposable educational materials or equipment, and
3. Indirect education operating costs in the form of:
 - a. Power,
 - b. Water,
 - c. Telecommunication services,
 - d. Maintenance of facilities,
 - e. Maintenance of infrastructure,
 - f. Overtime pay,
 - g. Transportation,
 - h. Consumption,
 - i. Taxes,
 - j. Insurance, and so forth.

The cost of education as one of the studies in the production process of education is closely related to the environment. The size of the cost of education will be influenced by:

1. Environment,
2. The level of state income,
3. Population density, and others.

There are two factors that affect the cost of education, namely external factors and internal factors.

1) External factors, including:

- a. The development of educational democracy
- b. Government policy
- c. The demand for education
- d. The inflation

a) The development of educational democracy

In Indonesia, educational democracy is clearly formulated in Article 31 of the 1945 Constitution paragraph 1 and 2. The consequence of the existence of democracy is that the government provides sufficient funds for it.

b) Government policy

Granting rights to citizens to obtain education is in the interest of a nation in order to be able to maintain and develop its nation. However, so that the goal is achieved the government provides facilities in the form of things that are alleviating and supporting education.

For example, the provision of large funding for the construction of buildings and their facilities, ease the burden on students in the form of:

1. Tuition assistance
2. Tuition arrangements for collection
3. Tuition arrangements for scholarships
4. Teacher salary increases and so forth.

c) Demands for education

The increase in demands for education is everywhere. Domestically, the demand for education is characterized by quantity in terms of the increasing number of people who want education and the quality aspect of increasing desire to obtain a higher level of education.

d) Inflation

Inflation is a decline in the value of a country's currency. The inflation factor is very influential on the cost of education because the unit cost price certainly increases following the increase in inflation.

2) Internal factors

The internal factors include:

- a. Educational goals to be achieved
- b. The approach used
- c. The material presented
- d. Level and type of education

Education is one of the areas submitted its authority to the region. Thus, education management that was at the center became the authority of each region. In accordance with Law No. 25/1999 (article 8), regional authority in various fields including education will be followed by the delegation of its financing to the regions. Will be a problem for regions with limited financial capacity and low self-reliance.

Therefore, in the implementation of regional autonomy, schools are required to have independence in digging funds for improving the quality of education by utilizing the resources owned and increasing the role of society and the business world for education financing. Implementation of school-based management is closely related to the implementation of Law No. 25 of 1999 that is changing the decision-making mechanism and authority that has been done by the central delegated to the district / city. The policy enables the implementation of the decentralization principle in education to improve a rigid centralized system.

Decentralization of education provides flexibility and authority to schools and local communities to manage education. SBM is a new paradigm of education that provides widespread autonomy at the school level intended to enable schools to freely manage resources and resources, allocate them according to priority needs and be more responsive to local needs. MBS gives chances to the head

Fattah (2009) argues that efforts to improve the quality and expansion of education require at least three main factors, namely,

1. Adequacy of educational resources in the sense of the quality of education personnel, costs and means of learning,

2. The quality of the teaching and learning process that encourages students to learn effectively, and

3. Output quality in the form of knowledge, attitudes, skills and values. So the adequacy of the source, the quality of the teaching and learning process and the quality of the output will be fulfilled if the support of the costs needed and education professionals can be provided at the school.

7 METHOD

Understanding Research methods are steps that are owned and carried out by researchers in order to collect information or data and conduct investigations on the data that has been obtained. The research method provides an overview of the research design which includes, among others: procedures and steps that must be taken, research time, source of data, and what steps the data is obtained and then processed and analyzed. The research method is the method used by researchers in collecting research data, in this study the researcher used the descriptive method of professional knowledge, namely the research method which aims to find whether or not there is effectiveness and if there is, how effective the sera is or not. (Sugiyono, 1998; 63).

While research is a scientific and systematic investigation in order to develop knowledge. Research is also a systematic and structured effort to investigate problems that require scientific answers.

In obtaining adequate data about this study, the author uses two research methods, namely:

1. The library research method (Library Research) is an investigation held in order to obtain facts and data through a literature review and documents that are relevant to the problem being studied.
2. Field Research Methods (Field Research) that is an investigation held to obtain facts and symptoms - symptoms that exist and look for information - facts in fact.

8 RESULTS

This research uses descriptive method of technical analysis. In analyzing the data of standard financing relationship to student achievement, the researcher submits a question or questionnaire to 10 staff teachers and 20 students as many as 10 items for variable X (Financing Standard) and 10 items for variable Y (Student Achievement).

The results of this study are the results of the correlation obtained can be said as a weak or low negative correlation, the results of which are -0.275. From these results it is known that the use of financing standards does not affect the quality of an institution with a weak or low correlation between 0.20 - 0.40.

The research also found the factors that cause learning achievement can be improved, among others:

- a. Good management,
- b. Good interaction between educators and students,
- c. Adequate facilities and infrastructure,
- d. Motivation of educators and students,
- e. Qualified and professional educators,
- f. A conducive school environment.

Although the influence of financing standards on the quality of institutions is not large, but still the financing of education must be standardized, in order to create equal educational opportunities. In fact, high-cost educational institutions are very popular with parents, because of the high achievement results and excellent quality of graduates

9 CONCLUSION AND RECOMMENDATION

The cost or the financial standard of education is not the only factor that influences the quality of institutions, but is an important factor in improving the quality of institutions. Therefore, policy makers or the government must pay attention to this aspect.

Moreover, the government is indeed responsible according to the mandate of the law to continue to try to improve the quality of education. So, our education can compete with the outside world, and its benefits back to the nation itself.

Education funding standards are still needed, although there is little effect on the quality of institutions. This is to guarantee the affordability of education for all levels of society.

Managers of educational institutions are required to be able to be efficient and accountable in managing education costs, and are fully allocated in order to improve the quality of education

Research on financing standards still needs to be improved and carried out by researchers, to provide advice and input to all stakeholders and who are responsible for improving the quality of education. Several other factors that influence the quality of education, both internal and external, need to be continuously reviewed, in order to improve the quality of education in various aspects

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