BEduManageRs Journal
Borneo Educational Management and Research Journal, Vol.5, No.2, 2024
ISSN: 2747-0504

ANALYSIS OF BUDGET DISTRIBUTION IMBALANCE BETWEEN QUARTERS AT HIGH SCHOOL GOTONG ROYONG KOTA BANGUN: IMPACT ON FINANCIAL MANAGEMENT

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Abstract

Effective budget management is essential for the smooth operation and development of an educational institution. This study aims to analyze the imbalance of budget distribution between quarters at SMA Gotong Royong Kota Bangun in fiscal year 2024, and evaluate its impact on financial management and school operations. Using a qualitative descriptive approach, data were collected through budget documents and interviews with financial managers and school principals. The results showed that there was a striking imbalance in budget distribution between quarters. The budget, which totaled IDR 72,128,000, was dominated by personnel expenditure (81.52%), with limited allocations for capital expenditure (4.62%) and facility maintenance (9.24%). Quarter III saw an unplanned surge in the budget, while Quarter II saw a significant decrease, especially in the allocation for capital expenditure and maintenance. Factors causing this imbalance include inadequate budget planning, limited funds at the beginning of the year, and sudden changes in needs. As a result, schools experienced operational disruptions, such as limited infrastructure development and minimal investment in technology. This budget imbalance also reduces the efficiency of school financial management. Based on these findings, it is recommended that SMA Gotong Royong Kota Bangun conduct more thorough and equitable budget planning between quarters, taking into account long-term needs and facility development. Increased allocations for capital expenditure and facility maintenance also need to be considered so that financial management is more efficient and supports the quality of education in a sustainable manner.

Keywords: Budget, Imbalance, Financial Management, School Operations, SMA Gotong Royong, Expenditure, Planning.

1. Introduction

Financial management is a crucial aspect in the sustainability of an educational institution.[1] One important component of financial management is budget management, which is concerned with planning, allocating and controlling the use of funds.[2] The main objective of budget management is to ensure that funds are used effectively and efficiently.

[1] Rijal, "Development Management and Financial Management of Islamic Education Institutions Dayah Jami'ah Al-Aziziyah Batee Iliek," 2024.

[2] Handoko, "Management of School/Madrasah Principals in the Financial Management System."

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Every educational institution has diverse needs, ranging from daily operations to program development.[3] To meet these needs, careful budget planning is needed, a good budget plan will help educational institutions in achieving the goals that have been set. One of the challenges in budget management is to develop a realistic and comprehensive budget plan.[4]

SMA Gotong Royong Kota Bangun is one example of an educational institution that needs to carry out good budget management, analysis of the quarterly budget distribution at SMA Gotong Royong Kota Bangun shows problems. Imbalances in budget distribution can have a negative impact on school operational activities, disrupted operational activities can hinder the achievement of educational goals. [5]

This study aims to identify the root causes of budget imbalance in SMA Gotong Royong Kota Bangun, in addition, this study will also analyze the impact of budget imbalance on school performance. The intended school performance includes financial and operational aspects, to achieve the research objectives, an analysis of school financial data will be carried out, the financial data to be analyzed includes income, expenditure, and budget allocation. In addition to the analysis of financial data, there will also be an evaluation of the performance of various school programs, the evaluation of program performance aims to determine the extent to which the allocated budget has been optimally utilized.[6] The results of this study are expected to provide recommendations for improvements in budget management at SMA Gotong Royong Kota Bangun. These recommendations can be in the form of adjustments to budget allocations or improvements to the internal control system. More broadly, the results of this study are expected to contribute to the development of budget management in other educational institutions.

With effective budget management, it is expected that the quality of education at SMA Gotong Royong Kota Bangun can improve. Improving the quality of education will have a positive impact on students and the surrounding community.[7] Therefore, this research has a high relevance in the context of improving the quality of education in Indonesia.

2. Problem Formulation

This research addresses the main issue of unequal budget distribution between quarters, which has the potential to disrupt financial management and the

[3] Rijal, "Development Management and Financial Management of Islamic Education Institutions Dayah Jami'ah Al-Aziziyah Batee Iliek," 2024.

[4] Murdoko, "Analysis of Managerial Behavior in Corporate Financial Budget Planning."

[5] Bado et al., "Policy Model of Government Expenditure in Education Sector in the Perspective of Economic Development."

[6] Hendrawan, "Analysis of Budget Planning and Evaluation in Improving the Performance of the Aceh Singkil District Local Government."

[7] Damayanti, "The Importance of Cooperation for Education Quality Improvement."

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ISSN: 2747-0504

quality of education services. Specifically, this research answers the following questions:

1) What is the budget distribution at SMA Gotong Royong Kota Bangun during fiscal year 2024?
2) What are the factors that lead to unbalanced budget distribution between quarters?
3) What is the impact of budget distribution imbalance on financial management and operational activities at SMA Gotong Royong Kota Bangun?

3. Research Methods

The qualitative descriptive approach allows researchers to describe the phenomena that occur based on existing data, as well as analyze the factors that influence budget management.[8] In this study, the types of data used were qualitative and quantitative data. Quantitative data is in the form of budget data which includes details of budget allocations per quarter, while qualitative data is obtained through interviews with school financial managers, principals, and staff involved in budget management.

The main data sources in this study were school budget documents for 2024 and interviews with school financial managers and school principals. The data collection techniques used include documentation studies and in-depth interviews. The data collected will be analyzed using qualitative descriptive analysis techniques, where researchers will identify budget distribution patterns and analyze budget imbalances by comparing budget allocations between quarters I, II, III, and IV.

By analyzing the budget data and interviews, the researcher can understand how the budget management in SMA Gotong Royong Kota Bangun takes place and how these factors affect the financial management and school operations. The results of this study are expected to contribute to a better understanding of the importance of effective budget management in the financial management of an educational institution.

4. Results and Discussion

1. Quarterly Budget Distribution Analysis

The analysis of quarterly budget distribution at SMA Gotong Royong Kota Bangun in 2024 shows some interesting findings, the total budget allocation available for one full year is Rp72,128,000. The largest budget allocation is allocated to finance employee needs, reaching Rp58,800,000 or around 81.52% of the total budget. This personnel expenditure post includes salaries, allowances, and various other forms of payment related to teaching and education personnel. In addition to personnel expenditure, another significant allocation is intended for capital expenditure, which amounts to

[8] Handoko, Wijaya, and Lestari, *Qualitative Research Methods Practical Guide for Educational Administration Research*.

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Rp3,332,000 or around 4.62% of the total budget

Capital expenditure is generally used to acquire fixed assets such as laboratory equipment, libraries, or school infrastructure. When viewed from the budget distribution by quarter, there is a striking imbalance. The third quarter recorded the highest budget allocation, which amounted to Rp21,332,000. In contrast, the second quarter experienced a significant decrease in budget allocation, amounting to only Rp14,700,000. This considerable fluctuation in budget between one quarter and another indicates that there are differences in budget planning and implementation. Most likely, this difference is caused by internal and external factors that affect the needs of schools in each quarter.[9] Internal factors such as extracurricular activities, infrastructure improvements, or the implementation of certain school programs may cause an increase or decrease in the budget in a particular quarter. Meanwhile, external factors such as government policies, inflation or general economic conditions can also affect budget allocations. [10]

This imbalance in budget distribution can potentially have several consequences for school operations. Unequal budget allocations can lead to difficulties in consistently meeting school needs.[11] In addition, this imbalance can also cause constraints in the long-term planning of school activities. To address this issue, further analysis is needed to identify the main causes of budget imbalance. Once the causes are identified, the next step is to formulate strategies to improve budget distribution. Strategies that can be considered include the preparation of medium-term budget plans, strengthening internal control systems and increasing transparency in budget management.[12] By making these efforts, it is expected that SMA Gotong Royong Kota Bangun can utilize the budget more effectively and efficiently. Good budget management will contribute to improving the quality of education in the school.[13] Ultimately, this will benefit all stakeholders, including students, teachers, parents and the community.

2. Imbalance in Budget Allocation

The analysis of quarterly budget distribution in SMA Gotong Royong Kota Bangun in 2024 shows an interesting spending pattern. The first and third quarters recorded relatively high budget allocations, indicating the priority given to personnel expenditure and capital expenditure. This data is reinforced by the budget distribution table, which shows a larger percentage allocation in both quarters. In contrast,

[9] Melati and Suselo, "Factors Affecting Stock Prices in Infrastructure, Utilities and Transportation Sub-Sector Companies."
[10] Anwar, "Analysis of the Impact of Budget Deficit on Macroeconomics in Indonesia."
[11] Sitorus et al., "Policy Analysis of Junior High School Education Financing in Indonesia."
[12] Choerunisa et al., "PERFORMANCE OPTIMALIZATION AND BUDGET MANAGEMENT."
[13] Suryadi et al., "The Role of Education Management in Realizing Quality Schools."

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quarter II saw a significant decline in budget allocations. The focus of expenditure in quarter II was concentrated solely on personnel expenditure, with no allocation for capital expenditure or maintenance. This indicates a fairly tight budget constraint in that quarter. The fourth quarter showed a more moderate trend compared to the second quarter. Budget allocations in the fourth quarter were more directed towards facility maintenance and employee salary payments. Nevertheless, the portion of personnel expenditure and capital expenditure in this quarter remained significant.

From the above analysis, it can be concluded that the budget expenditure pattern of SMA Gotong Royong Kota Bangun tends to fluctuate from one quarter to another. The first and third quarters are generally allocated a larger budget to support the main operational activities of the school. Meanwhile, the second quarter often experiences budget restrictions that can hinder the implementation of certain programs. These budget fluctuations can be influenced by various factors such as government policies, availability of funds, and urgent school needs.

To improve the efficiency of budget use, it is necessary to further analyze the factors that influence budget distribution and evaluate the effectiveness of budget use on a quarterly basis.[14] Thus, schools can develop better budget plans and ensure that existing resources can be optimally utilized to achieve educational goals.

3. Factors Causing Imbalance

The imbalance in budget distribution at SMA Gotong Royong Kota Bangun in 2024 is a complex issue that is influenced by various factors. One of the main factors contributing to this imbalance is the lack of careful budget planning. Budget planning that is not comprehensive often does not take into account the fluctuations in needs that occur in each quarter.[15] As a result, the allocation of funds becomes unbalanced and cannot effectively meet the actual needs of schools. In addition to inadequate planning, limited resources are also an obstacle.

With limited budgets, schools are often faced with difficult choices between funding routine needs such as staff salaries or investing in facility development. The priority given to operational expenditure often reduces the allocation of funds for capital expenditure. This condition can hinder the improvement of the quality of education services in the long run. Sudden changes in needs are also a factor that exacerbates budget imbalances.

Unforeseen events such as damage to facilities or changes in government policy can cause unexpected spikes in expenditure. Low budget flexibility makes it difficult for schools to adapt to changing conditions. To overcome this problem, efforts are needed to improve the budget planning

[14] Sulistyowati, Farihah, and Hartadinata, *Corporate Budget*.

[15] Sulistyowati, Farihah, and Hartadinata.

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system. Budget planning should be more dynamic and responsive to change. Schools need to conduct an in-depth analysis of their needs and potential income to develop a more realistic budget. In addition, efforts need to be made to improve the efficiency of budget use.

By identifying and eliminating waste, schools can allocate funds more optimally. Increased transparency in budget management is also very important to prevent irregularities. The school community needs to be involved in the budget planning and monitoring process to improve accountability.[16]

By implementing these corrective measures, it is hoped that the imbalance in budget distribution can be minimized. Ultimately, the main goal of this effort is to improve the quality of education at SMA Gotong Royong Kota Bangun.

4. Impact of Budget Distribution Imbalance

The imbalance in budget distribution at SMA Gotong Royong Kota Bangun has had a number of serious consequences for the school's financial and operational management. One of the most obvious impacts is the disruption of the stability of school operations. Significant budget fluctuations from one quarter to another have made it difficult for the school to plan and implement activities effectively. This condition is further exacerbated by the too narrow focus on personnel expenditure in certain quarters, such as in Quarter II. The limited budget for capital expenditure has hampered efforts to improve the quality of school facilities and infrastructure.

Poorly maintained school buildings, outdated laboratory equipment and lack of information technology facilities are major obstacles in the learning process.[17] As a result, the quality of education offered to students is affected. In addition, budget imbalances also impact on the efficiency of school financial management.

Available funds are not optimally utilized throughout the year, resulting in wastage or shortage of funds in certain periods. This condition can lead to delays in bill payments, difficulties in meeting urgent needs, and even potentially legal problems.

Budget imbalances can also hinder the development of innovative programs that can improve the quality of education.[18] Schools become less flexible in responding to changing needs and challenges. In the long term, budget imbalances can damage a school's reputation and reduce public interest in enrolling their children in the school. To address this problem, a comprehensive effort is needed to improve the school budget management system

[16] Dina, Anis, and Hasiatul, "THE EFFECT OF COMMUNITY PARTICIPATION, HUMAN RESOURCE COMPETENCY, AND SUPERVISION ON THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (CASE STUDY ON KECAMATAN LUBAI ULU DISTRICT MUARA ENIM)."

[17] Azri and Raniyah, "THE ROLE OF TECHNOLOGY AND TEACHER TRAINING IN IMPROVING EDUCATIONAL QUALITY."

[18] Hasanah et al., "Analysis of Obstacles and Efforts to Improve the Quality of Education in Public Elementary Schools."

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Budget planning should be more data-driven and consider various factors that may affect the needs of the school. Schools need to develop an effective monitoring and evaluation system to monitor the use of the budget and ensure that funds are used in accordance with the set objectives.[19] The involvement of all school components, including teachers, students and parents, in the budgeting process is essential to increase transparency and accountability. By improving budget management, schools can create a more conducive learning environment and provide quality education services for students. In addition, schools can also serve as examples for other schools in implementing good financial management practices. Ultimately, the main objective of improving budget management is to improve the quality of education and realize the school's vision as an excellent educational institution.

5. Linkage Analysis between Personnel Expenditure, Capital Expenditure and Maintenance Expenditure

The 81.52% budget allocation for personnel expenditure at SMA Gotong Royong Kota Bangun indicates that the school highly prioritizes the welfare of teaching and education personnel. This priority is important to maintain the stability of school operations and ensure the smooth running of the teaching and learning process. However, this excessive focus on personnel expenditure has significant consequences. The space to invest in the development of more modern infrastructure and technology is very limited.

In recent years, SMA Gotong Royong Kota Bangun has experienced a significant increase in operational activities. This increase should be followed by an increase in the quality of physical facilities to support more effective teaching and learning activities. Unfortunately, the research data shows that the increase in operational activities has not been matched by an increase in the quality of physical facilities. This can be seen from the very low capital expenditure budget allocation, which is only 4.62%.

The minimal budget allocation for capital expenditure indicates a lack of attention to the development of school fixed assets. In fact, the development of fixed assets is very important to improve the quality of the learning environment and support a better learning process. The limited capital expenditure budget has the potential to hamper schools' efforts to improve the quality of physical facilities, such as classrooms, laboratories, libraries and sports facilities. In addition, the budget allocation for facility maintenance also needs to be considered. Although facility maintenance is an important activity to maintain the condition of buildings and equipment to keep them functioning properly, the budget allocation for this activity is still very limited.

[19] Rabani, Trihantoyo, and Windasari, "Implementation of Monitoring and Evaluation of School Finance in Junior High Schools in Improving Transparency and Accountability."

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The focus of facility maintenance has been more centered on the UKS room and water storage. Meanwhile, other facilities that are critical to the learning process, such as classrooms and laboratories, are often neglected. Limited funding for facility maintenance can lead to the gradual deterioration of school buildings and equipment. This will certainly have a negative impact on the quality of the learning environment and student comfort

Apart from maintenance issues, limited funding also hinders schools' efforts to adopt more modern educational technology. Educational technology such as computers, projectors and other digital devices are essential to improve the quality of learning and prepare students to face the challenges of the digital era.[20] However, with limited budgets, it is difficult for schools to provide adequate technology facilities for all students. As a result, students may not have equal access to quality learning resources. This condition can widen the gap in learning achievement between students who have access to technology and students who do not.

Therefore, efforts need to be made to increase the budget allocation for capital expenditure and facility maintenance. Thus, SMA Gotong Royong Kota Bangun can create a more conducive learning environment and support a more effective learning process.

The limited budget experienced by SMA Gotong Royong Kota Bangun is a major obstacle in the effort to improve the quality of education. Limited funds make it difficult for schools to make the necessary innovations and updates. Infrastructure and technology updates are one of the keys to improving the quality of learning.[21] Adequate and modern facilities can create a more conducive and interesting learning environment for students. However, budget constraints make infrastructure and technology renewal plans difficult to realize. Schools must find creative solutions to overcome this financial constraint.

Better and more effective budget planning is crucial in this situation. Schools need to identify the most urgent priorities and allocate the budget efficiently. In addition to good budget planning, schools also need to implement appropriate budget management strategies. These include cost savings, finding alternative funding sources, and closely monitoring the use of the budget.

Community involvement in improving the quality of education in schools is very important. The community can be a strategic partner for schools in overcoming various challenges, including budget constraints. The community can contribute in the form of financial support, volunteer labor or even innovative ideas to improve the quality of education. Community participation in school development has

[20] Kase, "Implementation of Educational Technology in Improving the Teaching Quality of Elementary School Teachers."

[21] Karimah et al., "The Use of Digital Learning Media in Improving Learning Quality at Madrasah Aliyah Pembangunan UIN Jakarta."

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been proven to have a positive impact. However, this participation must go hand in hand with the school's ability to manage existing resources.

Limited school budgets can hinder the school's ability to manage community participation effectively. Schools need to have a clear mechanism for involving the community and managing resources that come from the community. One way to overcome budget limitations is to collaborate with various parties, such as local governments, private companies and philanthropic organizations

Collaboration with external parties can open up opportunities to obtain financial support and other resources. In addition, schools can also optimize the use of existing resources. For example, by making efficient use of energy, reducing operational costs and utilizing information technology to improve learning effectiveness. Thus, schools can maximize the use of limited budgets and still provide quality education for students.

Improving the quality of education at SMA Gotong Royong Kota Bangun will not only benefit the students, but also the community as a whole. Therefore, efforts to improve the quality of education in this school should be a common concern of all stakeholders.

Therefore, better budget planning and more effective strategies in managing the budget are needed. In addition, community involvement is also very important in improving the quality of education at SMA Gotong Royong Kota Bangun. One example is by collaborating with other parties, such as foundations, non-governmental organizations, and industries, to get support and assistance, especially in developing more modern infrastructure or technology.

Thus, SMA Gotong Royong Kota Bangun can improve the quality of education provided to students and become a better and quality educational institution.

6. Evaluation of the Financial Management Strategy

The budget distribution at SMA Gotong Royong Kota Bangun needs to be reviewed further in order to improve the efficiency of the use of funds. This imbalance in budget distribution indicates that existing budget planning needs to be evaluated and adjusted to optimize the use of funds.

The financial management strategy of SMA Gotong Royong Kota Bangun should consider a more balanced allocation between quarters, taking into account the long-term needs and urgency of operational activities that need to be funded. More careful budget planning can assist schools in designing a more equitable budget distribution throughout the year.

An evaluation of capital expenditure and maintenance needs should also be conducted to identify areas that require greater allocation. For example, the procurement of technology tools, facility renovations, and infrastructure improvements require significant allocations. However, the budget allocation for personnel expenditure should be balanced with investment in long-term development to

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create a better and more productive learning environment for students and staff.

Personnel expenditure is indeed an important component in ensuring operational continuity. However, it must be noted that the budget allocation for personnel expenditure must also be balanced with long-term needs. In the next few years, SMA Gotong Royong Kota Bangun will be looking for opportunities to improve the quality of education and enhance students' abilities. Therefore, it is necessary to conduct more careful evaluation and budget planning in order to optimize the use of funds and improve the quality of education.

Available resources also need to be evaluated to determine their limitations and potential. In some cases, resource limitations can be overcome by using more modern technologies and innovations. Therefore, it is necessary to invest in the development of technology and innovation to improve the quality of education and enhance students' abilities.

Thus, SMA Gotong Royong Kota Bangun can improve the quality of education provided to students and become a better and quality educational institution.

The importance of careful budget planning is not only because it must realize certain objectives, but also because it must consider the limited resources available. There are many examples of budget policies that are ineffective because they do not take into account resource constraints.

Therefore, SMA Gotong Royong Kota Bangun must conduct careful and strategic budget planning in order to achieve the goals that have been set. Careful budget planning must consider the limitations of available resources, long-term needs, and existing potential.

In some cases, limited resources can be overcome by using more modern technology and innovation. However, more careful evaluation and budget planning is needed to optimize the use of funds and improve the quality of education.

It should be noted that the school budget also affects the quality of education provided to students. Therefore, SMA Gotong Royong Kota Bangun should conduct careful and strategic budget planning in order to achieve the set goals.

Conclusion

By implementing the proposed recommendations, SMA Gotong Royong Kota Bangun has great potential to achieve more effective and efficient budget management. Success in managing the budget is not only measured by the efficiency of the use of funds, but also by its direct impact on improving the quality of education.

Through careful budget planning, high transparency and active participation from all school components, SMA Gotong Royong Kota Bangun can create a more conducive learning environment and provide quality education services for students. In addition, regular evaluation of the budget implementation will ensure that the allocation of funds remains relevant and

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in line with the evolving needs of the school.

Thus, the school can sustainably improve the quality of education and achieve its long-term goals. This case study is expected to serve as a reference for other educational institutions in their efforts to realize better financial management. Ultimately, effective budget management is the key to the success of an educational institution in achieving its vision and mission.

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