

## THE RELATIONSHIP BETWEEN FINANCING MANAGEMENT POLICY AND MADRASAH QUALITY IMPROVEMENT

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**Abstrak:** Peningkatan mutu pendidikan merupakan sasaran pembangunan di bidang pendidikan nasional dan merupakan bagian integral dari upaya peningkatan kualitas manusia Indonesia secara menyeluruh. Salah satu solusi pemerintah untuk peningkatan mutu pendidikan adalah membuat kebijakan pengelolaan pembiayaan. Penelitian ini bertujuan untuk mendeskripsikan Hubungan Kebijakan Pengelolaan Pembiayaan dengan Peningkatan Mutu di Madrasah di MTsN 1 dan MTsN 3 Garut. Pendekatan yang digunakan dalam penelitian ini yaitu kuantitatif, metode deskriptif analisis korelasional. Pengumpulan data pada penelitian ini didapatkan melalui angket dengan pengukuran data skala likert. Responden penelitian ini adalah tenaga pendidik dan kependidikan MTsN 1 dan MTsN 3 Garut sebanyak 33 orang. Berdasarkan hasil penelitian menunjukkan hubungan kebijakan pengelolaan pembiayaan dengan peningkatan mutu madrasah berdasarkan uji korelasi, terdapat korelasi yang signifikan antara variabel kebijakan pengelolaan pembiayaan (X) dengan variabel peningkatan mutu madrasah (Y), hal ini dikarenakan nilai signifikansi Sig. (2-tailed)  $0,01 < 0,05$ . Berdasarkan r hitung (pearson correlation) diketahui bahwa hubungan kedua variabel  $0,432 > r_{tabel} 0,344$ , Pearson correlation bernilai positif maka korelasi antar variabel bersifat positif dengan kriteria hubungan yang cukup besar atau cukup kuat. Selanjutnya hasil koefisiensi determinasi sebesar  $0,386$  yang bermakna bahwa kontribusi kebijakan pengelolaan pembiayaan (X) terhadap variabel peningkatan mutu madrasah (Y) sebesar  $38,6\%$ . Dengan demikian hipotesis nol ( $H_0$ ) ditolak dan hipotesis alternatif ( $H_a$ ) diterima.

Kata kunci:

Kebijakan, Pembiayaan, Mutu

**Abstract:** Improving the quality of education is a development target in the national education sector and is an integral part of efforts to improve the quality of Indonesian people as a whole. One of the government's solutions to improving the quality of education is to create a financing management policy. This research aims to describe the relationship between financing management policies and quality improvement in Madrasahs at MTsN 1 and MTsN 3 Garut. The approach used in this research is quantitative, descriptive method of correlational analysis. Data collection in this research was obtained through a questionnaire with Likert scale data measurements. The respondents of this research were 33 teaching and education staff at MTsN 1 and MTsN 3 Garut. Based on the research results, it shows the relationship between financing management policies and improving the quality of madrasahs based on a correlation test, there is a significant correlation between the financing management policy variable (X) and the variable improving the quality of madrasahs (Y), this is due to the significance value of Sig. (2-tailed)  $0.01 < 0.05$ . Based on r count (Pearson correlation) it is known that the relationship between the two variables is  $0.432 > r_{tabel} 0.344$ , Pearson correlation has a positive value, so the correlation between variables is positive with the criteria for a relationship that is large enough or strong enough. Furthermore, the results of the coefficient of determination are equal to  $0.386$ , which means that the contribution of financing management policy (X) to the variable of increasing the quality of madrasahs (Y) is equal to  $38.6\%$ . Thus the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted.

Keywords:

Policy, Financing, Quality

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## **Introductions**

Education is the main element in human resource development. Everything humans do cannot be separated from the world of education, whether they realise it or not. It is done to improve their abilities in terms of attitudes, behaviour, insights, abilities, skills both formally and informally. Education is a right for everyone, no matter poor or rich, all have the opportunity to obtain the same right to education (Sugandi & Susanti, 2019:2). Proper education is inseparable from financing. Cost is an important element in the implementation of education. Determining costs will affect the level of effectiveness of activities in an organisation, activities carried out using relatively low costs but producing quality products, these activities are said to be effective and efficient (Suhardan, 2012:22).

The cost of education is a very important component in the organisation of education. It can be said that the education process cannot run without financial support. This has become a fact where education financing is one of the factors in addition to other factors in achieving the objectives of implementing education. In order to achieve progress for the Indonesian nation, the role of the government is very important and influential in the implementation of education in Indonesia where currently the government has implemented a 12-year compulsory education system for the people of Indonesia and it is clear that in Government Regulation No. 47 of 2008 Chapter VI Article 9 Paragraph 1: "The government and local governments guarantee the implementation of a minimum compulsory education programme at the basic education level without charging fees". (Adriansyah & Maftuhah, 2023:2).

Education Financing, is an activity related to the acquisition of funds (income) received and how these funds are used to finance the entire education programme that has been determined. Education revenues or sources of funds received by schools are obtained from the APBN, APBD, and the community or parents. (Akdon, 2015:25).

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 UNDP's annual Human Development report. In the Indonesian context, the low budget at the national level directly affects the low education budget at the local level. Given that part of the source of education costs in the regions comes from the centre. Education financing is used as the main capital to build a school character, from content to school equipment, through education financing can improve the quality of education. Education costs incurred for the implementation of education will not show tangible results in a relatively short time. (Shaleha & Panggabean, 2017:36).

Financing is critical to the successful delivery of education and the government has a major role to play. The government's role includes government protection of minors, external influences on the role of education in democracy, equalisation of educational opportunities for all citizens, improvement of the quality and relevance of education, and the demands of 'general norms' and educational influences.

The cost of education is a very important factor. Because without the cost of education, the education process will be difficult to run. To achieve an increase in the quality of education, of course, good management of education costs is needed, so that the quality of education is in accordance with the education financing standards of government regulations. Financing has a significant role in an institution, including in educational institutions. Mujamil Qomar said, there are two things that cause great attention to financing, namely: First, financing is a key determinant of the continuity and progress of educational institutions. Second, usually financing is very difficult to obtain in large quantities, especially for newly established private educational institutions. (Chairyani et al., 2022:74)

Cost is a resource that directly supports the effectiveness and efficiency of achieving quality education. All school components are determinants of the implementation of the learning process, but all of them are inseparable from the costs that must be available. The relationship between cost and quality is very close, the achievement of high and low quality cannot be separated from the cost of education.

Madrasahs as one of the religious educational institutions in Indonesia are still underestimated, because some still consider madrasah to be only conventionally managed religious education. Even for some madrasah managed by the community, they still inherit the tradition of past management. Meanwhile, the current management of an educational institution demands an increase in quality. Because the current national education system focuses on quality and quality, improving the quality of education is not only the demand and responsibility of schools or the government, but the synergy between all components including the community.

Therefore, the community must understand and focus on improving the quality of madrasah education. (Zohriah et al., 2023:2).

Improving the quality of education requires a dynamic and continuous process to improve quality. The low quality of education at all levels and types of education is one of the most serious problems in our country's education system today. Many assess that the poor quality of training is one of the variables that hamper the supply of human resources who have the mastery and ability to meet the needs of the country working in various fields.

Based on education development data, Indonesia is still lagging behind other developing countries. Indonesia's education quality ranks 10th out of 14 developing countries in the 2016 Education For All Global Monitoring Report published by UNESCO. The problems faced by the Indonesian people are as follows: (1) the moral crisis that has hit our society; (2) the inadequate learning system in madrasah; and (3) the low quality of education that is sustainable. (Munirom, 2021:23).

The causes of the poor quality of education in madrasahs include: standardisation, efficiency, and effectiveness of teaching. The low competence of educators and education personnel, facilities and infrastructure, teacher welfare, student achievement, equal educational opportunities, relevance of education, and the high cost of education are additional special issues in education. (Sabariah, 2021:19).

Based on preliminary studies at MTsN 1 and MTsN 3 Garut on 1 February 2023, seeing that the performance of school principals is effective in improving the quality of education, there are several phenomena that occur at MTsN 1 and MTsN 3 Garut because of sufficient financing and budget in these Madrasahs, including supervision of teachers who teach is always carried out so that when teaching is more improved, the state of facilities and infrastructure is very adequate and provides public interest in sending their children to MTsN is increasing.

Based on the background of this problem, the authors are interested in researching further by conducting research entitled **"The Relationship between Financing Management Policy and Madrasah Quality Improvement"**.

## Method

This research uses quantitative research which is a positivistic paradigm. The method used in this research is the descriptive method of choreographic analysis, which is a research intended to collect information about the status that is related to an existing phenomenon, namely a phenomenon that exists as it is at the time the research is conducted. Data collection techniques used in this study through questionnaires to collect data related to the study. The questionnaire was distributed to school principals, teachers and education personnel. In addition, researchers also collected additional data through documentation to find out the profile of the madrasa where the research was conducted, data on the madrasa principal, teachers and education personnel. The respondents in this study were educators and education personnel at MTsN 1 Garut and MTsN 3 Garut. The population in this study were educators and education personnel at MTsN 1 Garut and MTsN 3 Garut as many as 91 educators and education personnel of MTsN 1 Garut and 41 educators and education personnel of MTsN 3 Garut. So in this study the researchers took 25% of the population which means 25% of 132, namely 33 people who became research samples. With the distribution of samples, namely 17 people from MTsN 1 Garut and 16 people from MTsN 3 Garut.

The data analysis used in this research is descriptive analysis and inferential analysis. The research was conducted at MTsN 1 Garut which is located on Jl. Terusan Pembangunan, Jayaraga, Tarogong Kidul District, Garut Regency, West Java 44151 and MTsN 3 Garut which is located in Cisewu, Kec. Cisewu, Garut Regency, West Java 44166.

## Findings and Discussion

### Financing Management Policy at MTsN 1 Garut and MTsN 3 Garut

The results of the test based on the number of research questions that were raised about the financing management variable as variable X were found that the statements that have been made to represent this variable are declared valid, this is in accordance with the definition, namely the value of  $r_{\text{Count}} > r_{\text{Tabel}}$ . For  $n = 33$  with an alpha of 5% (0.05), the  $r_{\text{Tabel}}$  is 0.344. Based on the validity test conducted using SPSS 26, all of the statements of variable X have a  $r_{\text{count}}$  value greater than  $r_{\text{Tabel}}$  so it can be concluded that all of the statements of variable X are valid. Next, the reliability test of variable X was carried out, based on the reliability test calculation that all statement items on the financing management variable were said to be reliable, this was based on the alpha  $r_{\text{count}}$  value of  $0.912 > 0.344 r_{\text{Tabel}}$ .

Furthermore, a descriptive statistical test was carried out based on 15 statements of the financing management policy (variable X) against 33 respondents as the sample of this study. The indicators used to measure variable X are: 1) Planning 2) Administration 3) Bookkeeping 4) Reporting Supervision 5) Financial accountability. This is in line with the theory of Arwildayanto et al 2017, according to him, financing management is carried out to streamline and streamline the management of financing in educational institutions so that financing management

can be managed properly in accordance with proper management. So, to realise this, systematic financing management stages are needed so that the management of education financing is appropriate. So the benchmark for the success of financing management management, which is realised through: planning, administration, bookkeeping, reporting supervision and financial accountability.

Based on the theory of Arwildayanto et al, the first indicator used to measure financing management is planning, based on the results of the descriptive statistical analysis carried out on the planning indicators obtained is 3.06, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to planning indicators is categorised as 'in line'. This shows that planning in the financing management policy at MTsN 1 Garut and MTsN 3 Garut has been done well. The category of good planning is to fulfil the components of the budget planning activities of educational institutions. According to Arwildayanto (2017: 25), budget planning to achieve a goal related to the budget or budget, as the translation of a plan into the form of funds for each component of the activity, including the compiler of the budget of the educational institution, consists of: Budget planning, Preparing budgets, Managing budget execution, Assessing budget execution.

Based on the theory of Arwildayanto et al, the second indicator used to measure financing management is administration, based on the results of the descriptive statistical analysis carried out on the administration indicator, the value obtained is 2.96, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the administration indicator is categorised as 'in line'. This shows that administration in the financing management policy process at MTsN 1 Garut and MTsN 3 Garut has been done well. According to Matin (2014: 137-140) the process of administration of education finance consists of a process:

- Identifying and measuring educational financial data, in this activity, each educational transaction is recorded chronologically and systematically during a certain period in one or several books called journals.
- Processing education financial data, this activity involves recording, categorising and summarising.
- Reporting education financial data that has been recorded, categorised and summarised must be reported to the relevant parties.

Based on the theory of Arwildayanto et al, the third indicator used to measure financing management is bookkeeping, based on the results of the descriptive statistical analysis carried out on the bookkeeping indicator, the value obtained is 3.18, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the bookkeeping indicator is categorised as 'in line'. This shows that the bookkeeping process in the financing management policy at MTsN 1 Garut and MTsN 3 Garut has been running well. Every financing management has been recorded properly.

According to Arwildayanto et al (2017: 25) bookkeeping is an activity related to the technical implementation of accounting which records, classifies, and summarises financial transactions. Accounting in addition to bookkeeping, also conducts examinations, prepares financial reports, interprets reports, and so on. Accounting in education finance management activities includes two things, namely the first management that concerns the authority to determine the policy of receiving or spending money.

Based on the theory of Arwildayanto et al, the fourth indicator used to measure financing management is reporting supervision, based on the results of the descriptive statistical analysis carried out on the reporting supervision indicator, the value obtained is 3.20, this result is included in the *seidang kareina* category in the interval 2.6-3.5. So, the response of teaching and education personnel to the reporting supervision indicator is categorised as 'On the Level'. This shows that the reporting supervision process in the financing management policy at MTsN 1 Garut and MTsN 3 Garut has been running well. Every financing management has been supervised by various parties and always conducts educational financial reporting.

According to Matin (2014:192), supervision is carried out by subordinates, officials who function as supervisors, supervision carried out by legislative bodies and supervision carried out by members of the public, both individuals and groups. Reporting on the use of the education budget is part of a monitoring system that contains the results of the implementation of education plans and programmes, problems and obstacles faced, and alternatives used to overcome problems.

Based on the theory of Arwildayanto et al, the fifth indicator used to measure financing management is

financial accountability, based on the results of the descriptive statistical analysis carried out on the indicator of financial accountability, the value obtained is 3.04, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of educators and education personnel to indicators of financial accountability is categorised as 'in line'. This shows that the financial accountability process in the financing

management policy at MTsN 1 Garut and MTsN 3 Garut has been running well.

Education financial accountability is one of the activities of making financial reports of education financial management activities that are prepared after all evidence of expenditure is tested for accuracy in accordance with the provisions of applicable laws and regulations, and presented to the direct supervisor of the treasurer or related agencies. Accountability for the receipt and use of education institution finances is carried out in the form of monthly and quarterly reports, addressed to, among others: a) the head of the education office, b) the head of the Regional Financial Administration Agency (BAKD), 3) the education office in the sub-district and others. (Arwildayanto et al., 2017:30).

Based on the results of descriptive statistical analysis conducted on the five indicators, it is found that the average value of all indicators is 3.08, this value is included in the moderate category because it is in the interval 2.6 to 3.5. So, it can be concluded that the financing management policy at MTsN 1 Garut and MTsN 3 Garut is moderate. This shows that the financing management policy of MTsN 1 Garut and MTsN 3 Garut has been running well.

Tabel 1  
Results of Data Interpretation for Variable X

Indicator	Average	Category
Planning	3,06	Medium
Administration	2,96	Medium
Accounting	3.18	Medium
Monitoring Reporting	3,20	Medium
Financial Accountability	3,04	Medium
<b>Overall Average Score</b>	<b>3,08</b>	<b>Medium</b>

Source: SPSS 26 Data Processing Results

Furthermore, based on the results of data collection from the respondents, the average answer is agreeable to the questionnaire of the X variable indicator so it can be known that the value of the Likert scale is in the good category. This can show that the financing management policy at MTsN 1 Garut and MTsN 3 Garut can be said to have run well. Every process of the financing management policy has been carried out in accordance with the applicable procedures so that the financing management process runs as it should.

School financial management must be carried out using management functions so that financing management can be carried out effectively and efficiently. The functions in financing management involve budgeting, implementation, and financial evaluation. Budgeting is an important first step in improving the quality of education. Costing, or budgeting, includes every expenditure, whether money or non-money, that has been made to achieve a predetermined goal. (Maryono & Nurfuadi, 2023:9).

The effectiveness of education finance and financing management includes various aspects, such as fund collection and management, efficient use of resources, and quality performance measurement. The managers of educational institutions need to have the ability to manage resources and funds in order to achieve the set educational goals. Education finance and financing management is a key factor in achieving the effectiveness and efficiency of educational institutions. In facing challenges and improving the quality of education, educational institutions must be able to manage financial resources well and ensure transparent, accountable and effective use of funds. Thus, educational institutions can provide quality education services and fulfil the needs of the community for quality education. (Muhajir et al., 2023:5).

### Improving the Quality of Madrasahs in MTsN 1 Garut and MTsN 3 Garut

The results of the test based on the research number that was distributed to the variable of improving the quality of madrasah as variable Y were found that the statement item that has been made to represent this variable is declared valid, this is in accordance with the definition, namely the value of  $r_{count} > r_{tabel}$ . For  $n = 33$  with an alpha of 5% (0.05), the  $r_{tabel}$  is 0.344. Based on the validity test conducted using SPSS 26, all of the statements of variable Y have a  $r_{count}$  value greater than  $r_{tabel}$  so it can be concluded that all of the statements of variable Y are valid. Furthermore, the reliability test of variable Y was carried out, based on the calculation of the reliability test that all statement items on the madrasah quality improvement variable were said to be reliable, this was based on the alpha  $r_{count}$  value of  $0.955 > 0.344 r_{tabel}$ .

Furthermore, a descriptive statistical test was carried out based on 21 statements of madrasah quality improvement (variable Y) against 33 respondents as the sample of this study. The indicators used to measure the Y

variable are 1) Graduate Competency Standards 2) Content Standards 3) Process Standards 4) Educational Assessment Standards 5) Standards for Educators and Education Personnel 6) Facilities and Infrastructure Standards 7) Management Standards 8) Financing Standards. This is in line with the National Education Standards (SNP) in Indonesia regulated by Government Regulation Number 4 of 2022 concerning Amendments to Government Regulation Number 57 of 2021 concerning National Education Standards.

This is in line with the national education standards, which are the key to realising a quality education system. The National Education Standards are minimum criteria regarding the education system in all jurisdictions of the Unitary State of the Republic of Indonesia. The scope of SNP consists of 8 (eight) standards, namely: (i) graduate competency standards; (ii) content standards; (iii) process standards; (iv) education assessment standards; (v) teaching and education personnel standards; (vi) facilities and infrastructure standards; (vii) management standards; and (viii) financing standards.

The first indicator used to measure the improvement of madrasah quality is the competency standards of graduates, based on the results of descriptive statistical analysis conducted on the indicators of graduate competency standards, the value obtained is 3.39, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the indicators of graduate competency standards is categorised as 'in line'. This shows that the competency standards of graduates at MTsN 1 Garut and MTsN 3 Garut have been implemented properly where graduates have the competencies that must be possessed. The graduate competency standards which include the dimensions of attitude, knowledge and skills are interrelated and inseparable. Graduate competency standards are formulated thoroughly in one whole ability by integrating the dimensions of attitude, knowledge, and skills based on the gradation of competencies in the education programme. Competencies are expected to provide space and opportunities for optimal development of graduate competencies by considering the learner's environment, the function of the education unit, the continuity, scope and depth of the material, and the psychological development stages of the learners.

The second indicator used to measure the improvement of madrasah quality is content standards, based on the results of descriptive statistical analysis conducted on the content standard indicators the value obtained is 3.43, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the content standard indicators is categorised as 'in line'. This shows that the implementation of content standards at MTsN 1 Garut and MTsN 3 Garut has been going well, indicated by curriculum developers to formulate an appropriate curriculum, improve the quality of education through developing the potential of students in line with the development of science, technological progress, arts, and culture and content standards are used as a reference for teachers when providing material in learning activities. Thus, the material given to students is always orientated to the competency standards of graduates.

The third indicator used to measure the improvement of madrasah quality is process standards, based on the results of descriptive statistical analysis carried out on the standard process indicator the value obtained is 3.25, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the process standard indicators is categorised as 'in line'. This shows that the implementation of process standards at MTsN 1 Garut and MTsN 3 Garut has been going well as indicated by learning planning, implementation of learning and assessment of the learning process.

The fourth indicator used to measure the improvement of madrasah quality is the standard of educational assessment, based on the results of descriptive statistical analysis conducted on the indicator of educational assessment standards the value obtained is 3.39, this result is included in the category of a field because it is in the interval of 2.6-3.5. This shows that the response of teaching and education personnel to the indicators of educational assessment standards is categorised as 'in line'. This shows that the implementation of educational assessment standards at MTsN 1 Garut and MTsN 3 Garut has gone well, indicated by the assessment procedures for students. Assessment is carried out to measure the success of students' understanding and the success of the learning process so far.

The fifth indicator used to measure the improvement of madrasah quality is the standard of teaching and education personnel, based on the results of descriptive statistical analysis conducted on the standard indicators of teaching and education personnel, the value obtained is 3.43, this result is included in the *seidang kareina* category in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the standard indicators of teaching and education personnel is categorised as 'in line'. This shows that the implementation of the standards of educators and education personnel at MTsN 1 Garut an MTsN 3 Garut has been running very well, indicated by

the competencies and qualifications of educators to carry out their duties and functions as role models, learning designers, facilitators, and motivators of students.

The sixth indicator used to measure the improvement of madrasah quality is the standard of facilities and

infrastructure, based on the results of descriptive statistical analysis carried out on the standard indicators of facilities and infrastructure, the value obtained is 3.31, this result is included in the category of the field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the standard indicators of facilities and infrastructure is categorised as 'in line'. This shows that the implementation of facilities and infrastructure standards has been in MTsN 1 Garut and MTsN 3 Garut running very well, indicated by facilities and infrastructure that support the implementation of active, creative, collaborative, fun, and effective learning, ensuring security, health, and safety, friendly to people with disabilities, and friendly to environmental sustainability.

The seventh indicator used to measure the improvement of madrasah quality is management standards, based on the results of descriptive statistical analysis conducted on the standard management indicator the value obtained is 3.19, this result is included in the category of a field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the indicators of management standards is categorised as 'in line'. This shows that the implementation of management standards at MTsN 1 Garut and MTsN 3 Garut has been running very well, indicated by the planning, implementation, and supervision of educational activities to achieve the efficiency and effectiveness of education delivery.

The eighth indicator used to measure the improvement of madrasah quality is the financing standard, based on the results of the descriptive statistical analysis carried out on the financing standard indicator the value obtained is 3.19, this result is included in the category of the field because it is in the interval 2.6-3.5. This shows that the response of teaching and education personnel to the financing standard indicators is categorised as 'in line'. This shows that the implementation of financing standards at MTsN 1 Garut and MTsN 3 Garut has been running very well, indicated by the allocation of costs obtained by schools allocated accordingly and as well as possible.

Based on the results of descriptive statistical analysis conducted on the eight indicators, the results show that the average value of all indicators is 3.32, this value is included in the category of a field because it is in the interval of 2.6 to 3.5. So it can be concluded that the improvement of madrasah quality at MTsN 1 Garut and MTsN 3 Garut is in line. This means that the improvement in the quality of madrasah has increased supported by various factors related to the quality of madrasah. Thus, improving the quality of madrasah is worthy of good attention because it is useful for madrasah through the implementation of effective financing management policies.

Tabel 2  
Results of Data Interpretation for Variable Y

Indicator	Average	Category
Graduate Competency Standards	3,39	Medium
Content Standard	3,43	Medium
Process Standards	3,25	Medium
Education Assessment Standards	3,39	Medium
Educator and Education Personnel Standards	3,43	Medium
Facilities and Infrastructure Standards	3,31	Medium
Management Standards	3,19	Medium
Financing Standards	3,19	Medium
<b>Overall Average Score</b>	<b>3,32</b>	<b>Medium</b>

Source: SPSS 26 Data Processing Results

Furthermore, based on the results of data collection from the reisondein, the average answer is agreed from the questionnaire of the Y variable indicator so it can be known that the likeirt scale value is in the good category. This can indicate that the improvement of madrasah quality at MTsN 1 Garut and MTsN 3 Garut has increased, known through the good response of educators and education personnel to aspects of improving madrasah quality.

This is in accordance with what Sudarman Danim (2010,:97) revealed about the quality of education in input, process, output, and impact. Input quality can be seen from several sides. First, the good condition or not of human resource inputs such as principals, teachers, laboratorians, administrative staff, and students. Second, whether or not the material input criteria in the form of teaching aids, books, curriculum, infrastructure, and school facilities are met. Third, whether or not the software input criteria such as regulations, organisational structure, job descriptions, and organisational structure are met. Fourth, the quality of input that is expectations and needs such

as vision, motivation, perseverance, and goals. From this description, it can be concluded that the quality of education is the degree of excellence in the management of education effectively and efficiently to produce academic and extracurricular excellence in students who are declared to have graduated from one level of education or completed a certain learning programme.

**The Relationship between Financing Management Policy and Madrasah Quality Improvement in MTsN 1 Garut and MTsN 3 Garut**

In this study, a normality test was carried out to see whether the variable data used in this study were normally distributed or not. Based on the normality test, the Kolmogorov-Smirnov significance value is higher than the 5% (0.05) significance level. The results of the normality test found that the value of the two variables is 0.080, this shows that  $0.080 > 0.05$  so that it can indicate that the data of the two variables are normally distributed. Next, the data linearity test is carried out to find out whether the line relationship between the two variables is significant or not. Based on the linearity test conducted, the deviation from linearity Sig value is  $0.650 > 0.05$  so it can be concluded that there is a significant linearized relationship between variable X and variable Y.

Next, the choreography test was carried out, the results obtained were based on the Sig significance value between X and Y of 0.01. Based on the decision-making on the analysis of bivariate pearson correlation if the Sig. (2-tailed) value  $< 0.05$  then there is a correlation between the correlated variables. Based on this decision, there is a significant correlation between the financing management policy variable (X) and the madrasah quality improvement variable (Y), this is because the Sig. (2-tailed)  $0.01 < 0.05$ .

Tabel 3  
Result of Correlation Test

Correlations			
		Financing Management	Madrasah Quality Improvement
Financing Management	Pearson Correlation	1	,432*
	Sig. (2-tailed)		,012
	N	33	33
Madrasah Quality Improvement	Pearson Correlation	,432*	1
	Sig. (2-tailed)	,012	
	N	33	33

\*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS 26 Data Processing Results

Based on rcount (pearson correlation) it is known that the relationship between the two variables is 0.432, this shows that it is greater than rtable 0.344 ( $0.432 > \text{rtable } 0.344$ ), so it can be concluded that there is a correlation between variables. Because the Pearson correlation in this analysis is positive, the correlation between variables is positive. Furthermore, based on the value of the Pearson Correlation of 0.432, the criteria for the choreography of the two variables is that they have a fairly large or strong enough relationship. Based on the choreography test that has been carried out, it can be concluded that there is a significant relationship between the financing management policy (X) and the variable of madrasah quality improvement (Y).

Furthermore, the coefficient of determination test is used to measure the extent of the contribution of variable X to variable Y. Based on the coefficient of determination test in this study, the coefficient of determination is 0.386, which means that the contribution of financing management policy (X) to the variable of madrasah quality improvement (Y) is 38.6%.

Model Summary <sup>b</sup>				
Model	Coefficient of Determination Test Results			Std. Error of the Estimate
	R	R Square	Adjusted R Square	
1	,432 <sup>a</sup>	,386	,160	4,113
a. Predictors: (Constant), Financing Management				
b. Dependent Variable: Madrasah Quality Improvement				

Source: SPSS 26 Data Processing Results

Education financing is an important factor in ensuring the quality of the education process. Although education financing is not the only success factor, without sufficient financing, quality education is only in wishful thinking. (Mulyono, 2010:5).

Efforts to guarantee and improve the quality of education are difficult to separate from quality management, all management functions are organised as much as possible to provide services that meet or exceed the National Education Standards set by the National Education Standards Agency (BSNP). However, not all educational institutions and stakeholders can understand and commit to the National Education Standards (Sani et al., 2015: 57).

Quality education is not only determined by human resources, but also determined by the financing of education itself. Education financing is not only the responsibility of the government alone but the responsibility of all parties, both government, parents and society. If education financing only comes from one party, then the education that takes place is not optimal. Because quality education requires high costs.

## Conclusions

Based on the choreography test, the results obtained are the significance value between X and Y at 0.01 there is a significant choreography between the financing management policy variable (X) and the madrasah quality improvement variable (Y), this is because the significance value Sig. (2-tailed) 0.01 <0.05. Based on the rcount (pearson correlation), the two variables have a relationship of 0.432, this shows  $0.432 > r_{table} 0.344$  so it can be concluded that there is choreography between variables. Pearson correlation in this analysis is positive, so the correlation between variables is positive with the criteria for the correlation of the two variables, namely having a fairly large or strong relationship. Furthermore, the coefficient of determination is 0.386, which means that the contribution of financing management policy (X) to the variable of madrasah quality improvement (Y) is 38.6%. Based on the correlation test that has been conducted, it can be concluded that there is a significant relationship between the financing management policy (X) and the variable of madrasah quality improvement (Y). Thus, the null hypothesis (H<sub>0</sub>) is rejected and the alternative hypothesis (H<sub>a</sub>) is accepted.

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