


ADDRESSING GAPS IN SCHOOL FINANCIAL MANAGEMENT: THE ROLE OF TECHNOLOGY FOR PRIMARY SCHOOL TREASURERS

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Article Info	ABSTRACT
<p>Article history: Received May 21, 2024 Revised Jun 10, 2024 Accepted Jun 17, 2024</p> <p>Keywords: Supervision Transparency Accountability</p>	<p>This research investigates the implementation of supervisory practices in increasing financial transparency and accountability of Islamic education institutions at Muhammadiyah 3 Pandaan Elementary School and Muhammadiyah 1 Candi Labschool Umsida Elementary School. Through a qualitative descriptive approach and using data collection, interviews, observation, and documentation, this research reveals that these two schools have involved structured planning, efficient fund management, and transparent reporting, significantly increasing the transparency and accountability of school finances. With continuous supervision and collaboration between various parties, both schools succeeded in ensuring effective and efficient use of funds. This research provides an understanding of financial supervision practices that can be carried out to increase financial transparency and accountability of Islamic educational institutions. The results are expected to provide guidance for other educational institutions interested in adopting similar reconnaissance approaches.</p> <p>This is an open-access article under the CC-BY 4.0 license.</p> 

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INTRODUCTION

Financial management plays a vital role in Islamic educational institutions. In that regard, it requires good financial management to ensure the educational process achieves the set goals. Good financial governance of Islamic education is essential in improving school programs, the quality of teachers' teaching, and learners' academic progress [1].

Education financial management is one of the decisive factors in improving quality due to transparent and accountable financing management [2].

Financial management is a crucial aspect in managing the performance of every agency or institution, both educational and non-educational. Management in educational institutions includes various aspects, including financial management. Financial management refers to a series of activities, including planning, directing, monitoring, organizing, and controlling the financial resources of an organization in an efficient and effective manner to achieve predetermined goals [3].

In the context of educational institutions, the financial administration of a school or madrasah must be carried out regularly to ensure the smooth running of the process. The financial management process in educational institutions includes the following steps: 1) Budget preparation, 2) Strategic planning of fund sourcing, 3) Financial allocation management, 4) Implementation of budget monitoring and evaluation, and 5) Accountability [4].

Funding or financing in education is a very essential need to maintain and run the operational system in educational institutions. The education system has a scope that takes seriously the activities that are actively carried out. Supervision as part of management activities, which is part of the management control system. Supervision or control system is a method to detect problems that arise in an institution or organization [5]. Supervision has an important role in evaluating, comparing, and assessing the use and allocation of costs. Oversight does not only occur when accountability is required, but can be carried out throughout the process from planning, implementation, to reporting. It includes the responsibility of receiving, storing, and managing the payment or expenditure of money by the bursar in school activities [6].

If adequate funds are not managed properly and carefully. Then the risk of waste, mismatch of expenditure with the plan, even misappropriation of funds will be able to occur. Therefore, careful planning should ensure that school expenditures are in accordance with the established plan. Monitoring and accountability must also be managed effectively in financial management [7].

In this case, supervision plays a crucial role in achieving expectations in accordance with predetermined goals. The supervisory process aims to identify activities that raise important red flags of inappropriateness or inefficiency. Education financial management indirectly involves the oversight function. The oversight function related to education funding or financing must be implemented specifically to enhance the principles of transparent management and use of funds, as well as ensuring that the funds are used as needed in the context of education [8].

Article 48 paragraph (1) in Chapter XIII of the Law of the Republic of Indonesia Number 20 of 2003, concerning Education Funding emphasizes that the management of education funds must be carried out with due regard to the principles of fairness, efficiency, transparency, and public accountability [9]. Accountability and transparency

are principles that must be upheld and implemented by schools as educational institutions to create efficient governance [10].

According to Bastian, Public Accountability is an obligation to submit accountability or to answer, explain performance, and the actions of a person or legal entity and collective or organizational leaders to parties who have the right or authority to request information or accountability [11]. As for transparency, according to Mahmudi, it refers to the level of openness in public services that is available to all individuals in a clear and understandable way. It allows access for all parties involved and ensures that the information presented can be understood and monitored [12].

In realizing Islamic educational institutions that have transparent and accountable financial management, it is necessary to have good supervision from all parties. In the initial observations of researchers conducted at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah Candi Labschool Umsida, it was shown that these schools carried out financial management well in terms of planning and financial reports, on the basis of which the researchers were interested in conducting further research at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah Candi Labschool Umsida to find out the practice of financial supervision in these institutions in increasing transparency and accountability.

METHODS

The research method used in this research is qualitative. Some things that must be considered in conducting qualitative research are the suitability of the study taken, research time, planning in data collection, and resources for data collection, which in the end there will be a reflection on personal opinion and bias in public opinion, population selection is a rare start to choosing a sample, the goal is identification so that participants or sources participate and correspond to the question [13].

Data collection techniques that are often used in qualitative research are recording techniques, observation, documentation, interviews, where researchers will explore and find the perceptions, feelings and thoughts of participants, in which questions must be asked as clearly as possible in order to get optimal and clear answers.[14] In research, the research subject plays an important role because in it there are variables that researchers observe as (key informants)[15]. The subjects of this study consisted of the principal, the head treasurer Tu and several teachers who were involved in school finances.

The data analysis technique that must be mastered by researchers is to use the Miles and Huberman (1992) model, namely data reduction, data presentation and conclusion drawing,[16] From these stages, data will be obtained related to the financial supervision model at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah Candi Labschool Umsida as an effort to improve financial transparency and accountability in Islamic educational institutions.

RESULTS AND DISCUSSION

A. Elementary School Profile Muhammadiyah 3 Pandaan and Muhammadiyah 1 Candi Labschool Umsida Elementary School

1. Elementary School Profile Muhammadiyah 3 Pandaan

SD Muhammadiyah 3 Pandaan, located at Jl. Pahlawan Sunaryo No. 256, Kutorejo, Pandaan, East Java, Indonesia, 67156 is an elementary school under the auspices of the Muhammadiyah educational organization. The school is known for its dedication in providing quality education with strong Islamic values to its students. SD Muhammadiyah 3 Pandaan has adequate educational facilities, including comfortable classrooms, a library, a computer laboratory, as well as a sports field to support students' physical and mental development. In addition, the school is also active in organizing various extracurricular and religious activities that aim to complement the holistic character building of students. With the support of experienced and competent teaching staff, SD Muhammadiyah 3 Pandaan is committed to providing quality and highly competitive education, in accordance with Muhammadiyah's vision and mission in forming the next generation of the nation with integrity and noble character.

2. Muhammadiyah 1 Candi Labschool Umsida Elementary School

SD Muhammadiyah 1 Candi Labschool Umsida, located at Jl. Sudio, Sidodadi, Candi, Sidoarjo, East Java, Tel No. 081335535904 is an elementary school that is part of Universitas Muhammadiyah Sidoarjo (UMSIDA) and is under the auspices of Muhammadiyah, an Islamic organization active in the field of education in Indonesia. SD Muhammadiyah 1 Candi Labschool Umsida offers education based on strong Islamic values, while integrating academic and character approaches for the formation of competent and noble students.

The school has complete facilities, including comfortable classrooms equipped with modern technology, a library with a diverse collection of books, as well as sports facilities and laboratories to support interactive and meaningful learning for students. SD Muhammadiyah 1 Candi Labschool Umsida is also known for its diverse extracurricular programs, such as arts, sports, and religious activities that aim to develop students' potential holistically.

Supported by qualified and experienced teaching staff, SD Muhammadiyah 1 Candi Labschool Umsida is committed to providing high quality education, in accordance with Muhammadiyah's vision and mission in producing the next generation of smart, faithful, and virtuous people.

B. Financial Supervision Practices at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah 1 Candi Labschool Umsida

1. Oversight of School Financial Planning

Supervision in school financial planning at SD Muhammadiyah 3 Pandaan is by the Primary and Secondary Education Assembly (Dikdasmen) and the Muhammadiyah Branch Leadership (PCM) which functions as monitoring and supervision. In addition,

supervision is also carried out by the Financial Supervision and Development Institute (LPPK). The role of the Dikdasmen Assembly and PCM is to ensure that school financial planning runs according to predetermined standards and to monitor overall budget implementation, while LPPK is tasked with conducting more detailed supervision and providing guidance in financial aspects to improve accountability and transparency in the management of school funds.

At the beginning of the year, school TUs or treasurers are given intensive training to improve their competence in managing school finances more effectively and efficiently. This training covers various important aspects, such as the creation of the school's RKAS, budget management, recording financial transactions, and accurate and transparent financial reporting. In addition, after the training is completed, the performance and application of the knowledge that has been provided is continuously monitored to ensure that the TU or school treasurer can perform their duties optimally and in accordance with the set standards. This ongoing supervision also aims to provide additional guidance and support if needed, so that school financial management can run well and avoid errors or irregularities.

In the financial planning process at SD Muhammadiyah, those involved are the treasurer or TU, the principal, and the vice principal, who together develop the budget and financial plan according to the needs and priorities of the school. After this planning is completed, the document is then submitted for approval from the Primary and Secondary Education Council (Dikdasmen), the Muhammadiyah Branch Leadership (PCM), and the school committee. After obtaining approval from these parties, the agreed financial plan is then socialized to all school stakeholders, including teachers, parents and other relevant parties, to ensure transparency and accountability in the use of school funds and to obtain support and input from various parties.

The form of supervision in financial planning at SD Muhammadiyah 1 Candi Labschool Umsida involves the direct role of the principal, who is tasked with carefully knowing and monitoring the financial condition. This supervision is carried out by periodically checking and revising each budget plan, ensuring that all fund allocations are in accordance with the needs and planned school activities. The principal closely monitors each stage of budget planning to ensure effective and efficient use of funds.

In the exercise of this oversight, primary responsibility rests with the school principal together with the school treasurer. The principal ensures that each budget plan is carefully checked and revised as necessary to reflect the changing needs or priorities of the school. The treasurer is tasked with supporting the principal by providing accurate and up-to-date financial data and assisting in the budget checking and revision process.

This collaboration between the principal and treasurer ensures that the school's financial management is transparent and accountable, and that any budget planning can be optimally implemented to support the various educational activities and programs at SD Muhammadiyah 1 Candi Labschool Umsida. Through strict and continuous

supervision, the school can ensure that every financial resource is used as well as possible to achieve the educational goals that have been set.

2. Supervision of School Financial Utilization

In order to ensure effective supervision of school management patterns, the principal is responsible for conducting a comprehensive data collection of all forms of income received at SD Muhammadiyah 3 Pandaan. This data collection process includes identifying and recording the sources of income, which are then carefully allocated according to the needs of each field, which includes the curriculum, student affairs, facilities and infrastructure, Ismuba, public relations, and the Cambridge international program.

This oversight and management exercise involves collaboration between the principal, treasurer and vice-principal, with each party playing an important role in ensuring the transparency and efficiency of fund management. Once the allocation of funds has been determined, the funds are handed over to the heads of each field to be used according to the specific needs of that field. Furthermore, the field heads are responsible for preparing periodic reports on the use of funds, which are then submitted back to the principal for further evaluation and monitoring.

This process not only aims to ensure accountable and transparent management of funds, but also to support more effective and efficient achievement of educational goals, by ensuring each area gets adequate resources according to their operational and development needs.

The management pattern at SD Muhammadiyah 1 Candi Labschool Umsida involves the classification of needs that are realized every month based on the academic calendar. Each school's needs are systematically identified and classified to ensure that the allocation of funds and resources is done appropriately according to the schedule of activities and programs that have been planned in the academic calendar.

Every month, the realization of these needs is implemented with reference to the academic calendar, which serves as the main guide in organizing the distribution of funds and resources. The academic calendar includes all planned school activities, such as examinations, extracurricular activities, coaching programs and other important events. Thus, this pattern of management based on the classification of needs and the academic calendar allows the school to run its programs smoothly and efficiently, ensuring that each area gets the necessary support in a timely manner.

This structured management also enables schools to regularly monitor and evaluate the use of funds, ensures transparency and accountability in financial management, and supports the achievement of overall educational goals.

3. Supervision of School Financial Reporting

The implementation of financial reporting of activities at SD Muhammadiyah 3 Pandaan is organized with a structured and tiered system, where each head of field is responsible for preparing and submitting financial reports to the school treasurer. The

treasurer then checks and consolidates the reports before forwarding them to the principal for further verification and evaluation.

For the overall school financial report, the treasurer compiles a full report covering all school income and expenditure, which is then reported directly to the principal on a monthly basis. This process ensures that the principal always has a clear and up-to-date picture of the school's financial condition so that he can make informed decisions based on accurate data.

In addition to the monthly reports, there is also an annual report that is prepared in a more detailed and comprehensive manner. This annual report covers all aspects of the school's finances for one full year, and after being approved by the principal, it is then forwarded to Dikdasmen (Primary and Secondary Education) and PCM (Muhammadiyah Branch Leadership). This annual reporting process aims to ensure accountability and transparency in school financial management, as well as to provide a complete picture to relevant parties regarding the use of funds and the achievement of school financial goals over the past year.

As for SD Muhammadiyah 1 Candi Labschool Umsida, the implementation of financial reporting is carried out by following a structured and scheduled procedure. Every month, each unit in this school submits a detailed financial budget to determine the allocation of funds for various educational and operational activities. This budget submission includes income planning and expenditure estimation, which are then evaluated and approved by the school's finance department. Once the budget is approved, the units carry out activities in accordance with the budget allocations that have been set.

At the end of each month, each unit then compiles a financial Accountability Report (LPJ) that records and reports their financial realization. This LPJ includes details about all financial transactions that occurred, including supporting evidence such as invoices, receipts, and proof of transfers, to ensure transparency and accuracy of financial reporting. The school's finance department conducts audits of these LPJs to verify compliance with the approved budget and ensure that the use of funds is in line with the set objectives.

In addition to monthly reporting, SD Muhammadiyah 1 Candi Labschool Umsida also publishes an annual report that consolidates financial activities for a full year. This annual report not only includes an evaluation of the school's financial performance, but also presents an in-depth analysis of the achievement of financial goals, challenges faced, and recommendations for improvement and future financial planning. This report is an important tool for school management in making strategic decisions and to account for the use of the school's financial resources to various stakeholders.

The supervisory process involves a series of actions aimed at carrying out supervision. According to Stoner (1987), the steps in supervision, both functionally and inherently (supervision by direct superiors), include:

- a. Establishing the various types of standards or benchmarks used, such as size, quantity, quality, cost, and time.

- b. Comparing or measuring the reality that occurs with the standards that have been set.
- c. Identify deviations and take corrective action.

It can be concluded that supervision standards are basically work guidelines that are used to carry out tasks properly [17].

According to Vincen P Costa (2000: 175), management involves managing the flow of money in and out through the stages of planning, organizing, implementing, monitoring, and providing feedback. Planning aims to determine the objectives, location, time, duration, and method of implementation. Organizing establishes the rules and procedures of work. Implementation determines the parties involved, the tasks performed, and the responsibilities of each individual. Monitoring and inspection determines the criteria, methods of implementation, and those who will do it. Feedback formulates the conclusion of the entire process [18].

The results showed that SD Muhammadiyah 3 Pandaan and SD Muhammadiyah 1 Candi Labschool Umsida have succeeded in increasing transparency and accountability in financial management and supporting the achievement of educational goals better, namely in terms of:

- a. Structured Reporting, the existence of a structured and scheduled financial reporting process allows each school unit to prepare detailed budgets and financial reports. This ensures that all relevant parties have access to accurate and up-to-date financial information.
- b. Socialization of the Financial Plan: Once the financial plan has been approved by the relevant parties, the document is socialized to all school stakeholders, including teachers, parents and other relevant parties. This ensures that all parties have a common understanding of the use of school funds.
- c. Internal Audit: the school finance department conducts an audit of the financial accountability report (LPJ) to ensure compliance with the approved budget and ensure that the use of funds is in line with the set objectives. This helps prevent and detect irregularities or errors in financial management.
- d. The supervision conducted by the Primary and Secondary Education Assembly (Dikdasmen), Muhammadiyah Branch Leaders (PCM), and the Financial Supervision and Development Institute (LPPK) ensures that budget planning and use are in accordance with established standards. This supervision also provides guidance to improve competence in financial management.
- e. Intensive Training i.e. school treasurers or TUs are given intensive training to improve their competence in managing school finances. This includes making the school's RKAS, budget management, recording financial transactions, and accurate and transparent reporting. This training is followed by ongoing performance monitoring.
- f. Evaluation and Monitoring The principal together with the treasurer and vice-principals conduct regular evaluation and monitoring of the use of funds. Each head of department is responsible for preparing a report on the use of funds on a regular basis and submitting it to the principal for further evaluation.

- g. Careful planning is in place with a multi-stakeholder financial planning process ensuring that the budget reflects the needs and priorities of the school. Close supervision by the principal and treasurer ensures that funds are used in the most effective and efficient way.
- h. Collaboration and Division of Responsibilities i.e. the supervision of financial utilization involves collaboration between the principal, the treasurer and the head of each area. This division of responsibilities ensures that each party has an important role in the management of funds, so that the use of funds can be properly supervised.
- i. Comprehensive Annual Report. A detailed and comprehensive annual report provides a complete picture of the school's financial condition for an entire year. This assists school management in making informed strategic decisions based on accurate data.

CONCLUSION

In this study, it can be concluded that in the practice of financial supervision in improving financial transparency and accountability at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah 1 Candi Labschool Umsida, namely:

1. In terms of structured financial planning:

At SD Muhammadiyah 3 Pandaan, financial planning supervision is carried out by the Primary and Secondary Education Council (Dikdasmen), the Muhammadiyah Branch Leadership (PCM), and the Financial Supervision and Development Institute (LPPK). This supervision ensures that financial planning runs according to standards, with intensive training for treasurers and TU staff.

At SD Muhammadiyah 1 Candi Labschool Umsida, the principal monitors financial conditions closely, checking and revising the budget regularly, with support from the treasurer.

2. Efficient Fund Management:

At SD Muhammadiyah 3 Pandaan, the principal, treasurer, and vice principal work together to record income and allocate funds according to the needs of their respective areas. Close supervision ensures that funds are used effectively.

At SD Muhammadiyah 1 Candi Labschool Umsida, allocation of funds based on the academic calendar allows for timely and efficient distribution of funds, with regular evaluations to ensure transparency and accountability.

3. Transparent Financial Reporting:

At SD Muhammadiyah 3 Pandaan, financial reports are made on a monthly and annual basis, compiled by the treasurer and verified by the principal before being reported to Dikdasmen and PCM.

At SD Muhammadiyah 1 Candi Labschool Umsida, each unit prepares a monthly financial accountability report (LPJ) that is audited by the school's finance department, as well as an in-depth and comprehensive annual report for financial performance evaluation.

Thus, the financial supervision practices implemented at SD Muhammadiyah 3 Pandaan and SD Muhammadiyah 1 Candi Labschool Umsida, which involve structured planning, efficient fund management, and transparent reporting, significantly improve the transparency and accountability of school finances. With continuous supervision and collaboration between various parties, both schools succeeded in ensuring effective and efficient use of funds. And thus this study contributes to the understanding of what financial supervision practices can do to improve the financial transparency and accountability of Islamic education institutions.

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