

The survival of school financing management in COVID-19 pandemic

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ABSTRACT

This study aimed to explore the survival of school financing management during the COVID-19 pandemic, to assure the quality of teaching and learning continuously. This study used a qualitative design, and data collection is carried out by observing resource persons and in-depth interviews, analysis or analysis of documentation and a combination of the three as triangulation method. The collected data were analyzed using an interactive model. The results showed that financial management strategies in managing school finances effectively and efficiently, through transparency, accountability and responsibility, are considered to have contributed to the prospects, quality, progress and sustainability of education in the midst of the COVID-19 pandemic. This is based on the fact that many quality and good schools eventually experience setbacks due to the lack of transparency, accountability and responsibility in the management of education funds. Openness in schools can promote accountability and fight corruption in education, if it is implemented effectively and any malpractice is dealt with clear consequences. The implication is the strategies of education financing management in terms of transparency, accountability and accountability need to be carry out consistently to ensure the improvement of school quality runs in a sustainable manner.

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1. INTRODUCTION

Education is an effort so that humans can develop their potential through a learning process both formally and informally. Direct involvement in the world of education can provide many valuable experiences about how the learning process takes place in educational institutions. As we all know, education is a service product and is closely related to quality standards. A service product presupposes a quality which is a reference in its assessment so that it can be done effectively and efficiently to achieve educational goals. Based on Indonesia Government Regulation No. 19 of 2005 which was revised into government regulations (PP) No. 13 of 2015 concerning national education standards, it is stated that there are eight national education standards which include: content standards, process standards, standards for educators and education personnel, standards for facilities and infrastructure, management standards, financing standards, educational assessment standards and graduation standards [1]. When researchers work in the sphere of education as educators and policy makers, researchers encountered and experienced various challenges and questions about the survival of school financing management in education. This problem becomes

increasingly challenging when social transformation (the COVID-19 outbreak) hits the world, including education. Education management in the field of finance needs and must be re-analyzed to find the right essence and/or competence. Achieving national education goals will require tremendous financial commitment. The role of good and healthy finance requires transparency, accountability and responsibility in an effective and efficient perspective for the development of the education [2], [3].

In the midst of extraordinary social transformations (COVID-19 pandemic) that demand new education management, especially in the area of funding, it is no less important to ensure that these resources are used effectively and efficiently by reducing the expenditure inefficiencies that are common in many education systems. Funds received from multiple sources may not reach schools, expenditure decisions may not align with learning objectives, and government agencies may lack the capacity to deliver funds efficiently and effectively. New educational management needs to solve this problem if it is to provide good educational opportunities that are needed by society in a way that is financially viable and sustainable. Mobilizing additional resources for education and addressing the root causes of spending inefficiencies is not something the education system can solve alone. Financial management that is not transparent, accountable and does not have responsibility with an effective and efficient system can and tends to cause setbacks in school development. The survival of school financing management in the COVID-19 pandemic that has made the world of education totally change requires multi-sector expertise to be involved in financial reform and other stakeholders in order to develop and implement an effective and efficient public financial management system; building capacity to monitor and evaluate education spending, identify financing constraints, and develop interventions to strengthen the financing system; building an evidence base on global spending patterns and the magnitude and causes of spending inefficiency; and developing diagnostic tools as a public good to support.

A teacher has a big duty and responsibility to educate the nation's life, therefore a teacher is required to have competencies that can support good and professional performance. Teacher performance can be seen from the learning process, considering the learning process is the core of the educational process. Teacher performance is an important requirement in achieving educational success. Indonesia Law No. 14 of 2005 concerning teachers and lecturers, clearly states that in carrying out their professional duties, teachers are obliged to carry out a quality learning process, as well as improve and develop academic qualifications and competencies on an ongoing basis. Educational reform and reform in a planned, directed and sustainable manner are required by an educational institution or school that can produce superior human resources, so that they are able to compete in the current era of globalization. In this case, teacher performance can be analyzed in relation to the role of finance in schools [4], [5].

In summary, there are various factors that can affect the performance of a teacher, one of which is the managerial ability of the principal. The principal plays an important role in the process of administering a school institution, one of which includes financial aspects. Financing is an inseparable part of an education management. Considering that every school activity requires a fee, this component of finance and financing needs to be managed effectively, efficiently, transparently and accountably and can be accounted for so that the available funds can support the achievement of educational goals in schools, and in accordance with the demands of all existing stakeholders [6]. Good governance is a management guideline for an organization that is oriented towards stakeholders, and is an effort to improve performance [7]. Management of education management based on the principles of good governance will prevent organizational management that is not in accordance with the objectives, misallocation of investment funds, creates solid and responsible management, and is an effort to prevent corruption, because the mechanism for managing organizational resources is carried out by all stakeholders. The survival of school financing management which prioritizes transparency, accountability and responsibility is expected to be able to advance educational institutions. In situations of COVID-19 pandemic that hit the world including education, the ability in financial management and or the role of finance becomes increasingly important and urgently needs to be reviewed [8].

2. RESEARCH METHOD

This study used qualitative data analysis according to Miles, *et al.* [9]. The research approach to be carried out in this qualitative research is phenomenology, as described by Creswell in his book "Qualitative inquiry and research design" [10], [11]. The data collection technique used was through interviews and direct observation to the informants. Researchers use qualitative methods because this method is considered the most capable of exploring and finding symptoms the survival of school financing management during the COVID-19 pandemic. Resource persons are also easy to find and ask for their views because they are fellow researchers of researchers and this phenomenon has often been experienced and analyzed by researchers. Researchers conducted interviews with 25 teachers and five principals from five junior high schools in Pematang City, Sambas Regency, West Kalimantan Province, Indonesia, consisting of five school principals

and 25 teachers. After the data was obtained, the researcher analyzed the data through triangulation technique as a technique for checking the validity of the data by comparing the results of the interviews with the research object. Through interviews that were conducted several times, researchers found similar answers to questions about the survival of school financing management during the COVID-19 pandemic for school progress. There was even a teacher who commented "let it go, the point is we teach and we don't have to bother advancing the school because there is no disclosure in the school financial statements". Through direct observations that have been made, researchers have found a correlation between school progress and the role of finance in schools.

Researchers collect data that will be used in research and at the same time test the credibility of the data through various data collection techniques from various data sources. The use of triangulation techniques which includes four things, namely triangulation of methods, triangulation of data sources, triangulation of theories and triangulation of time. To obtain accurate and objective data, researchers triangulated data sources. The triangulation conducted was to further explore the data from the informants by using many data sources such as archives, books, documents, from the five schools being observed including the results of observations and the results of interviews. Researchers also interviewed many subjects so that the perspective of the data could be broader. After that, the researcher also conducts theoretical triangulation with the aim of comparing the results or conclusions of the study and comparison with other relevant theoretical viewpoints to minimize the bias of the researcher. Next, the researcher also conducted a source triangulation to test the validity of the data by examining the data that had been obtained from various sources, namely students, parents and policy makers. Furthermore, the researcher also conducted a technical triangulation to test the validity of the data which was carried out by testing the data to the same source with several varied techniques. In this case, the data obtained by interviewing and then tested by documentation, observation or observation. Finally, researchers also conducted time triangulation with the aim that different data collection times might affect the data obtained. Some of the interviewees were interviewed in the morning and others in the evening.

Through this triangulation, the results of the study show that most teachers and principals experience setbacks in terms of increasing the effectiveness and efficiency of performance if financial reporting or financial roles are not implemented in a transparent, accountable and responsible manner. Some of the teacher's answers confirmed that they became indifferent when the education manager did not provide an open report on school finances. The school manager gave non-transparent answers when asked about financial reports and asked teachers not to take care of school finances. Researchers found that teachers and principals became indifferent to school development. Through this research, it was found that there was a correlation or relationship between the role of finance and school progress. Financial management that is not transparent, accountable and irresponsible causes teacher performance to decline and does not care about school progress.

3. RESULTS AND DISCUSSION

3.1. The survival of school financing management

What is the survival of school financing management (transparency, accountability, and responsibility) in managing school finances effectively and efficiently on the prospects or progress of schools? There is a fact that many good quality schools eventually experience setbacks due to the lack of transparency, accountability and responsibility in the management of education funds. Open schools can promote accountability and fight corruption in education, but only if used effectively and any malpractice dealt with with clear consequences, conclude national researchers and policymakers attending the International Policy Forum in Manila, organized by the International Institute for Educational Planning UNESCO (IIEP-UNESCO) and the Ministry of Education in the Philippines [12]. Based on the background that has been stated above, we can continue to ask questions and find the effect of transparency, accountability, and responsibility for school financial management on school prospects or school progress either simultaneously or partially. The prospect of a school is of course also related to the performance of teachers and educators in it. According to the behavioral approach in management, performance is the quantity or quality of something produced or services provided by someone who does the job [13].

Performance is the result of work both in quality and quantity obtained by a person in carrying out a task in accordance with the given responsibility. Performance is the result or overall success rate of a person during a certain period of time in carrying out a task compared to various possibilities, such as work standards, targets or targets or criteria that have been previously determined and have been mutually agreed upon [14]. For some people, transparent, accountable and responsible financial management is indeed difficult to implement, but to increase public trust in schools, good financial management must be carried

out. this will encourage public trust in educational institutions and this kind of trust can be a source to improve quality, public trust in the management of school finances.

The survival of school financing management requires effectiveness and efficiency so that it can be implemented properly and efficiently. The factors that influence performance are effectiveness and efficiency, authority, discipline, and initiatives which include: i) Effectiveness and efficiency, namely when a certain goal can finally be achieved, it can be said that the activity is effective, but if the results are not sought, it results in satisfaction even though it is effective it is called inefficient. Conversely, if the effect sought is not important then the activity is efficient; ii) Authority is the nature of communication or orders within a formal organization that is owned by a member of the organization to other members to carry out a work activity in accordance with its contribution. The order describes what to do and what not to do in the organization; iii) Discipline is compliance with applicable laws and regulations. So employee discipline is the activity of the employee concerned in respecting the work agreement with the organization where he works; iv) Initiative, which relates to thinking and creativity in forming ideas for planning something related to organizational goals. On the other hand, teacher performance is the behavior displayed by the teacher as work performance based on established standards and in accordance with their role in school [15]. The role of the teacher, is related to the role of the teacher in the learning process.

The teacher is a very dominant determining factor in education in general, because the teacher plays a role in the learning process, where the learning process is the core of the entire educational process. Teachers are planners, implementers and evaluators of classroom learning. The teacher as a worker is a developing person and must have abilities that include performance, mastery of material, mastery of professional education and teacher training, mastery of adapting in carrying out their duties. The balance between teacher performance in improving school development must be analyzed in terms of the effectiveness and efficiency of teacher performance in financial management in schools which is carried out in a transparent, accountable and responsible manner.

3.2. Educational improvement

The purpose of educational accountability is to create public trust in schools. High community trust in schools can encourage higher participation and indicate good school management. Schools will be considered as agents and even sources of change in society. Educational accountability focuses not only on physical and financial problems, but also on the conformity between the goals of educational institutions with moral, ethical, cultural, and so on. The purpose of educational accountability in schools is to encourage accountability for school performance as one of the requirements for the creation of a good and reliable school [16], [17]. Policy makers in schools must understand that they must be accountable for their work to the community. The traditional accountability model leads to authority but accountability must also be directed to the community as it says “new public management (NPM) impacts on fulfilling different aspects of accountability in the public sector”. In the traditional approach of accountability, politicians and civil servants are liable to elected authorities but in this approach, they should be liable to people” [18], [19]. In addition, education accountability aims to assess school performance and community satisfaction with the education services provided by schools, involve the community in monitoring educational services and account for the commitment of education services to the community. The more important objectives of educational accountability are assessing school performance and community satisfaction with the education services provided by schools, participating in the supervision of educational services, and being accountable for the school's commitment to providing educational services to the community. Schools are said to have high accountability if the process and performance results are considered correct and in accordance with the predetermined plan.

According to Winarsih and Ratminto, financial management responsibility is a measure that shows the level of conformity between government administration and established laws or regulations and procedures [20]. Meanwhile, according to Lenvine [21] responsibility explains whether the implementation of public organization activities is carried out in accordance with correct administrative principles or in accordance with organizational policies, both explicitly and implicitly [21], [22]. The application of the principle of responsibility in educational institutions is very important to measure the extent to which leaders (policy makers) are fully responsible for the management of school finances, so that they are in accordance with applicable laws and regulations. All efforts of school stakeholders in realizing openness (transparency) and accountability of financial information to stakeholders, including teachers as internal stakeholders, will encourage school compliance with various applicable regulations (responsibility). Thus, it is hoped that a good working climate for teachers will be created, encourage improvement in the quality of teachers and schools, and in the end will be able to encourage the realization of an optimal increase in teacher and school performance which will have a major impact on the progress and prospects of schools. Transparency, accountability and responsibility will foster public trust as service users in the quality of schools. this kind of

strategy, will help the school to develop and become a favorite and qualified school. The current COVID-19 pandemic demands transparency, accountability and responsibility from school policy makers.

3.3. The survival of school financing management and educational improvement

Several studies have concluded that transparency, accountability, and responsibility for managing school finances simultaneously affect teacher performance in schools. The variable of responsibility for school financial management which contributes significantly to teacher performance [23]. What is the basis for this theory, which underlies research on transparency, accountability and responsibility of education funds carried out effectively and efficiently in the COVID-19 pandemic of school development or progress? Effectiveness and efficiency in evaluating the role of finance in education must be carried out carefully and precisely in order to produce progress for schools. Verification of the survival of school financing management must be carried out carefully and correctly so that it does not become mere rhetoric, as said by Cornali in "Effectiveness and efficiency of educational measures: evaluation practices, indicators and rhetoric" [24]–[28]. Based on the results of interviews with school principals, teachers and observations that have been made, researchers found that many schools experience setbacks and or lose public interest when they do not implement transparency, accountability and responsibility in financial management in schools. Some schools have even experienced a very sad situation, namely being closed or switching functions.

Financial management is one of the school management substances that will determine the course of educational activities in schools. Financial management is an action of financial management/administration which includes recording, planning, implementation, accountability and reporting, so that school financial management can be interpreted as a series of activities to manage school finances starting from planning, bookkeeping, spending, monitoring and accountability. for school finances. Management of school financial administration needs to start with the best possible planning because planning will become a map or guide for the course of school financial administration management. Financial administrative management also needs to apply principles so that its implementation can run according to plan, can be carried out transparently, effectively and efficiently, and can be accounted for. However, the decision making process in terms of establishing accountability and transparency has rules and standards that must be followed. In this case, all policy makers involved in it must follow this rule, especially those who are directly involved in the process in order to get good feedback. [29], [30]. However, internal control in transparency, accountability and responsibility in the management of education funds is absolutely necessary so that educational institutions can continue to run and develop according to the times [17]. Also, it is line with Singh [31] who stated "to provide and keep a sustainable competitive advantage, and most important of all to keep the business alive"

Financial management is an act of financial management/administration which includes recording, planning, implementation, accountability and reporting. Thus school financial management can be interpreted as a series of school financial management activities ranging from planning, bookkeeping, expenses, supervision and accountability for school finances. According to education administration experts, the management of education finance can be defined as the whole process of obtaining and utilizing money in an orderly, effective, efficient and accountable manner in order to facilitate the achievement of educational goals. Thus it can be interpreted that financial management is the entire process of obtaining and using all funds. School financial management is the entire process of activities that are planned and carried out/pursued intentionally and seriously, as well as continuous guidance regarding school operational costs so that educational activities are more effective and efficient and help achieve educational goals. Thus, school financial management can be interpreted as the process of planning and implementing the acquisition of financial uses in an effective, efficient and accountable manner in order to facilitate the achievement of educational goals and the achievement of school visions and goals. mission. In this case, it requires continuous improvement and self-evaluation among shareholders (school stakeholders) such as a top manager [32], [33].

Based on the results of the research and documents obtained, the researcher found a decline in the number of students in schools who did not carry out a good financial role (in the Table 1, especially seen in school no 2) and an increase in the number of students in schools that played a financial role well (in Table 1 especially seen in school no 3). As shown in Table 1, the challenge of good financial management will be able to develop the schools. Figure 1 provides an overview of the development of the number of junior high school students in area 5 Pemangkat district. This may explain why good financial management in schools will convincingly developing the schools.

Table 1. The development of the number of junior high school students in area 5 Pemangkat District

Student data area 5 Pemangkat District						
No	Name of school (disguised)	2016	2017	2018	2019	2020
1	MTS MU Pemangkat	28	26	20	22	42
2	SMP AM Pemangkat	227	225	194	186	180
3	SMP SE Pemangkat	180	186	202	201	219
4	SMP EB Pemangkat	68	72	60	56	62
5	SMP IL Pemangkat	168	163	169	163	165

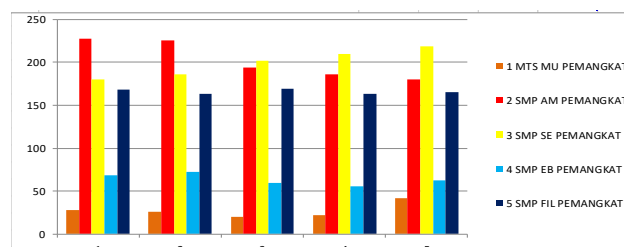


Figure 1. Overview of the development of the number of junior high school students in area 5 Pemangkat District

This research confirms to us the problem of the survival of financing management in schools so far, especially during the COVID-19 pandemic. This is mainly due to the fact that many schools do not implement transparent financing management. This practice is becoming increasingly important in how schools manage their financing during the COVID-19 pandemic. This study confirms and provides important and real input that financial management must involve all educators and/or all people involved in the education process so that their participation will cause sensitivity and especially increase in performance and ultimately lead to good quality education. Financing management must emphasize the importance of a continuous implementation and evaluation plan in order to maintain the continuity of good financial management in schools. What has become new here is that financing management must and inevitably involve all stakeholders, even though it is sometimes difficult and makes school finances brightly clear, without anything being covered up. this will ensure the survival of financing management in schools on all fronts, especially during the COVID-19 pandemic.

Based on the results, well-known schools that do not provide transparent financial reports gradually experience a decline, especially in the number of students because teachers do not care about school development. On the other hand, schools that are less well-known by implementing financial transparency processes have developed because of the performance of teachers who pay attention to school developments. Research shows that the role of finance plays an important position in increasing the efficiency and effectiveness of teacher performance and increasing attention, contribution and work patterns that contribute to school growth [34], [35]. Research shows that teachers who are involved in disclosure about school financial reports show a commitment to improving the school. This commitment is an important key in school development, especially in improving the quality of education and the number of students.

4. CONCLUSION

The role of finance plays an important position in increasing the efficiency and effectiveness of teacher performance and increasing attention, contribution and work patterns that contribute to school growth. The study found that well-known schools that do not provide transparent financial reports gradually experience a decline, especially in the number of students because teachers do not care about school development.

Accountable for school finances should involve relevant agencies such as all school members, school principals, treasurers, school committees, educators, education staff and the community. With transparency, accountability and responsibility in the management of education funds that are carried out effectively and efficiently, school progress can develop well. Good transparency, accountability and responsibility strategies will determine the sustainability of financial management in schools. This becomes increasingly important when the COVID-19 pandemic hits all aspects of life and most of the funds are disbursed for the improvement of people's live. School policy makers must be able to manage school finances

so that the funds disbursed are right on target and will improve school quality and thus increase public trust in educational institutions.

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