

# CORRELATION OF FINANCING MANAGEMENT TOWARDS THE QUALITY OF EDUCATION IN MADRASAH DINIYAH TAKMILIAH AWALIAH IN BANDUNG DISTRICT

**Badrudin, Neng Gustini Cep Ilyas Amirullah**

Islamic Educational Management Department, Universitas Islam Negeri Sunan Gunung Djati  
Bandung, Indonesia

Email: dr.badrudin@uinsgd.ac.id<sup>1</sup>, neng.gustini@uinsgd.ac.id<sup>2</sup>, cepilyasa@gmail.com<sup>3</sup>

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## Abstract:

This study aims to determine and describe the relationship between financing management and the quality of diniyah education in *Madrrasah Diniyah Takmiliyah Awaliyah* in the Bandung Regency. This study uses a quantitative approach. The data collection technique is done by distributing questionnaires (questionnaires) and documentation with a sample of 37 people. The data analysis techniques used are research instrument trials, partial analysis, correlation analysis, and coefficient of determination (contribution) analysis. The results showed that the achievement of financing management and the quality of diniyah Takmiliyah Awaliyah education in Bandung Regency showed a significant relationship between financing management and the quality of diniyah education. The linearity test of financing management (X) and the quality of diniyah education (Y) obtained a value of  $F = 1.611$  with a significance level of 0.218, so it can be interpreted that it has a positive and significant linear relationship. This study has implications for the importance of effective financing management in improving the quality of madrasah.

**Keywords:** *Financing Management, Quality of Education, Madrasah Diniyah*

## Abstrak:

Penelitian ini bertujuan untuk mengetahui dan mendeskripsikan hubungan manajemen pembiayaan dengan mutu pendidikan diniyah di Madrasah Diniyah Takmiliyah Awaliyah Se-Kabupaten Bandung. Penelitian ini menggunakan pendekatan kuantitatif. Adapun teknik pengumpulan datanya dilakukan melalui penyebaran angket (kuisisioner) dan dokumentasi dengan sampel sebanyak 37 orang. Teknik analisis data yang digunakan adalah uji coba instrumen penelitian, analisis parsial, analisis korelasi, dan analisis koefisien determinasi (kontribusi). Hasil penelitian menunjukkan bahwa pencapaian manajemen pembiayaan dan mutu pendidikan diniyah Takmiliyah Awaliyah Se-Kabupaten Bandung menunjukkan adanya hubungan yang signifikan antara manajemen pembiayaan dengan mutu pendidikan diniyah. Hasil uji linieritas manajemen pembiayaan (X) dan mutu pendidikan diniyah (Y) diperoleh nilai  $F = 1.611$  dengan tingkat signifikansi 0,218, Maka dapat diartikan bahwa memiliki hubungan yang linear secara positif dan signifikan. Penelitian ini memberikan implikasi tentang pentingnya pengelolaan pembiayaan yang tepat guna dalam meningkatkan mutu madrasah.

**Kata Kunci:** *Manajemen pembiayaan, mutu pendidikan, Madrasah Diniyah*

## INTRODUCTION

Education has a vital role in improving the quality of human resources (Owenbiugie & Ekhaie, 2019; Öztürk, 2016; Mustajab & Fawa'iedah, 2020; Silviani et al., 2021). In addition, education is also aimed at strengthening students' scientific, religious, and character to live in a society (Masyitoh, 2018; Zulfaizah, 2018), through planned and special education, namely through diniyah education.

Diniyah education in Islamic religious education is held at all levels and levels of education, formal, non-formal, and informal, Which aims to strengthen students' understanding of religion / *tafaqquh fiddin* to create graduates with solid religious knowledge and noble character.

*Madrasah Diniyah Takmiliyah*, held in Bandung Regency, is an Islamic religious education institution on the non-formal education pathway organized in a structured and tiered manner to complement the implementation of Islamic religious education at the elementary, secondary, and higher education levels.

Given the importance of *Madrasah Diniyah Takmiliyah*, especially in Bandung Regency, an effective planned and systematic management is needed so that the quality of education can be well maintained. Quality is something that is considered necessary, because quality shows the superiority of a product when compared to other products (Fadhli, 2017; Wibowo & Hasanah, 2021).

Quality is an integral part of any organization's entire plan, and improving quality is perhaps the most crucial task facing any institution. Crosby interprets quality as conformance to requirements (Snowden, 2008), according to what is required or standardized. A product has quality if it is by predetermined quality standards (Asare et al., 2007).

The quality of education has at least the main dimensions, namely; Reliability includes two main aspects, namely performance consistency and dependability, responsiveness, competence (Sasmito et al., 2020), access, courtesy, communication, credibility, ability to understand customers, and physical evidence (Zamroni, 2017).

Some of these dimensions are certainly not easily achieved by education managers if they are not appropriately managed and seriously (Dakir & Fauzi, 2020). Appropriate management is needed to address the quality of education in *Madrasah Diniyah Takmiliyah*, especially the Awwaliyah program in Bandung Regency, to adequately achieve the quality of education.

This study emphasizes financial management, where the education financing factor is significant to be adequately managed and responsibly so that the madrasa financial system becomes healthy, accountable, and trustworthy and can minimize the risk of education financing in madrasas.

Reality shows that many financial and financing scandals have always been an obstacle in carrying out educational activities. The complexity of financing problems, including budgeting, reporting, administrative arrangements, and governance, is a problem for educational institutions. It can hinder the movement of educational institutions, especially in *Madrasah Diniyah Takmiliyah Awwaliyah* in Bandung Regency.

Financing is one of the essential components that cannot be separated from the implementation of education. Every effort to achieve educational goals is very dependent on the availability and support of adequate funds (Hasan, 2017; Widayatmoko & Suyatmini, 2017). The education process in an academic unit, such as *Madrasah Diniyah Takmiliah Awwaliyah* in Bandung Regency, will not be carried out without the support and availability of sustainable and adequate support funding.

The cost of education has a vast scope, covering all expenses related to education provision. In the concept of education financing, there are at least three related questions in the idea of education financing in the concept of education financing, such as how money is obtained to finance educational institutions, where it comes from, and what/who is spent on it (Gamar, 2019).

Financing management is one of the fields of educational administration that explicitly handles tasks related to financial management-owned and is used by educational institutions (Prayoga & Risnandi, 2019). Good financing management does not deviate far from the concept and is by the object being handled and where the school institution is located.

Sutrisno (2014), in his research, explains that financing policies have a positive and significant influence on financial performance. Rahmadoni (2018) said that the management of education financing must be done correctly so that the quality of education can be adequately achieved.

Gamar's research (2019) states that sources of education funding come from the general public, parents, and regular donors. Therefore, according to Prayoga & Risnandi (2019), schools need to conduct a thorough and thorough financing analysis to meet the various planned needs. In their research, M. Djupri (2017) and Ekowati et al. (2020) also said that; In the education budgeting process, the participation of all school components is needed so that the planning is by the needs desired each unit.

Based on the results of a study from Kurniady (2016), there is a reasonably strong relationship between education financing management and school quality. Fatimah (2020), in her research, said that the financing management carried out must refer to the budget platform, not exceeding the predetermined budget. Because according to Andayani (2019), the use of the education financing budget by the established financing program is a critical factor in implementing a quality education process in schools. Handayani & Huda (2020), in their research, also mentions that the implementation of education financing management with an evaluative approach using the CIPP Model can provide effectiveness in financial management in schools.

Given the importance of such financing management, educational institutions must manage their finances properly so that unwanted risks can be appropriately handled and the quality of education can be increased. This research complements some of the studies mentioned above through a unique research object, considering that *Madrasah Diniyah Takmiliah Awwaliyah* in Bandung Regency is an Islamic religious education institution that does not care or care about this problem. They focus more on religious education and learning activities that are more concerned with sincerity, blessing, and high

spirituality, so this dimension is slightly neglected.

This study aims to determine and describe the relationship between financing management and the quality of diniyah education in *Madrasah Diniyah Takmiliah Awaliyah* in Bandung Regency.

## RESEARCH METHODS

This study uses a quantitative approach that emphasizes analyzing numerical data (numbers) processed by statistical methods. The quantitative method used is correlational, which aims to obtain information about the relationship between financing management and the quality of diniyah education in *Madrasah Diniyah Takmiliah Awaliyah* in Bandung Regency.

Correlation analysis is an analysis of the relationship between two or more variables (Kurniawan, 2019). Correlation analysis is used to find the direction of the relationship, the magnitude of the relationship, and whether the tested variables have a relationship or cannot be concluded from the significant value obtained.

The correlation research technique used is a product-moment correlation. This correlation technique is used to find a relationship and prove the hypothesis of a relationship between two variables if the data of the two variables are in the form of an interval or ratio. The data sources of the two or more variables are the same (Sugiyono, 2017).

The normality test aims to test whether the confounding or residual variables have a normal distribution (Ghozali, 2017) as it is known that the t-test and F test assume that the residual value follows a normal distribution. If this assumption is violated, the statistical test becomes invalid for a small sample size. The analytical tool used in this study is the Kolmogorov-Smirnov.

The data collection technique uses a questionnaire distributed to 37 respondents. The data analysis techniques used are research instrument testing, partial analysis, correlation analysis, and coefficient of determination (contribution) analysis.

A research instrument test is a tool that can be used to obtain, process, and interpret data information obtained from the respondents using the same measuring pattern. To say a suitable research instrument, it must meet at least two tests, namely validity and reliability.

A validity test is a measuring tool used to provide an overview as a measuring tool that can be measured (Siregar, 2016). The validity of the data is declared valid if the research results have similarities with the actual research object. According to Suharsimi (2018), statistical validity tests can be used with product moments, and researchers use the help of the SPSS 26 program. Meanwhile, reliability test is a term used to indicate the extent to which the measurement results are relatively consistent if repeated two or more times. SPSS will provide facilities to measure reliability with the Cronbach Alpha test.

## RESULTS AND DISCUSSION

### 1. Data Normality Test

**Table 1: Normality Test for Variable X and Y**  
**One-Sample Kolmogorov-Smirnov Test**

		Financing management	Diniyah education quality
N		37	37
Normal Parameters <sup>a</sup>	Mean	119.7297	121.2432
	Std. Deviation	12.78595	13.02648
Most Extreme Differences	Absolute	.071	.129
	Positive	.071	.083
	Negative	-.061	-.129
Kolmogorov-Smirnov Z		.432	.785
Asymp. Sig. (2-tailed)		.992	.569
a. Test distribution is Normal.			

In table 1, it can be seen that the significance value of the X variable is 0.992 and the Y variable is 0.569. As the calculation result of the significant value of variable X and Y is greater than 0.05, variable X and variable Y are normally distributed.

### 2. Data Descriptive Test

Based on the results of the descriptive test, the data showed that interpretation of Variable X in the distribution of 30 statement items in the form of questionnaires to 37 people as samples, the highest score was 143, and the lowest score was 92. The analysis results showed an average (mean) of 119.72, median 119.00, mode 116.00, and standard deviation of 12.7. Then the number of classes can be calculated using the formula  $1+3.3 \log n$ , where n is the research subject. The calculation shows that  $n = 37$  so that the number of classes  $1 + 3.3 \log 37 = 6.17$  is rounded up to 6 class intervals. The data range is calculated using the formula for the maximum value - minimum value, so that the data range is  $143 - 92 = 51$ . By knowing the data range, it can be obtained a class length of 8.5. The following table presents the frequency distribution of the financing management variable (X) the frequency of the financing management variable in the interval 109.1 - 117.6 and 117.7 - 126.2 as many as nine people (24.32%), (24.32%) and 100, 6 - 109.0 as many as eight people (21.62%), then 126.3 - 134.8 as many as four people (10.81%), 134.9 - 143.4 as many as six people (16.21%) while at least lies in the interval 92.00 - 100.5 as many as one person (2.70%). Based on the table above, the trend of financing management variables in the good category is 18 (48.64%), then in the good category as many as 11 (29.72%) in the less category as much as 8 (21.62%). Thus, from the results obtained, it can be said that the tendency of financing management is in a good category.

Based on the table above, the frequency of the variable quality of diniyah education at intervals of 99.84 – 108.6 and 108.7 – 117.5 as many as seven people (18.91%) and 126.5 – 135.3 as many as nine people (24.32 %), then the interval 117.6 – 126.4 as many as eight people (21.62%), 135.4 – 144.2 as many as five people (13.51%) while the least is in the interval 91.00 – 99, 83 as many as one person (2.70%).

Based on the table above, the tendency of the quality of diniyah education variable in the excellent category is 14 (37.83%), then in the superb category as many as 15 (40.54%) in the less category as much as 8 (21.62%). Thus, from the results obtained, it can be said that the tendency of the quality of diniyah education is in a suitable category.

Based on the results of data processing, it shows that all respondents' answers to the financing management variable are in the excellent category with a percentage of 18 (48.64%), then in the superb category as many as 11 (29.72%) in the less category as many as 8 (21,62%). Thus, from the results obtained, it can be said that the tendency of financing management is in the excellent category.

While the results of further data processing showed that the overall respondents' answers to the diniyah quality variable were in the excellent category as many as 14 (37.83%), then in the superb category as many as 15 (40.54%) in the less category as many as 8 (21.62% ). Thus, from the results obtained, it can be said that the tendency of the quality of diniyah education is in a suitable category.

The linearity test of the data aims to determine whether the relationship between two variables is linear or not (Sudjana, 2020). In testing the linearity of the data using SPSS 26.

**Table 2: Test for Linearity of Data Variables X and Y**

		ANOVA Table					
			Sum of	df	Mean	F	Sig.
			Squares		Square		
Quality of diniyah education * financing management	Between Groups	(Combined)	4898.811	26	188.416	1.557	.235
		Linearity	24.077	1	24.077	.199	.665
		Deviation from Linearity	4874.734	25	194.989	1.611	.218
		Within Groups	1210.000	10	121.000		
Total			6108.811	36			

Table 2 above presents the results of the linearity test of the data. It is known that the output shows that. The significance level will be compared with 0.05 (because it uses a significance level or = 5%), so, 1.611 0.218 then Ho is accepted, meaning that there is a linear relationship between financing management (X) and the quality of early education (Y). Based on the linearity test in the table above, it can be concluded that the relationship between the

independent variable and the dependent variable is linear; this is evidenced by Account 0.05.

This study corroborates the opinion of the research of Swasta et al. (2017) which says that providing education in educational institutions will run well if supported by sound financial and financing management. Finance and financing are powerful potential and are an inseparable part of education management. This study strengthens the opinion of Andayani's (2019) research, which states that the financial and financing components in a school are production components that determine the implementation of teaching and learning activities in schools along with other members. This economic and financing component needs to be managed and possible so that existing funds can be used optimally to achieve educational goals (Mulyasa, 2014).

Financing management is a relationship of interrelationships between one another, where there are components of macro and even micro education units (Hastina et al., 2020), which aims to increase the potential of human resources in the organization, provide components of education financing sources, establish systems and mechanisms for allocating funds, effectiveness, and efficiency in the use of funds, measurable accountability, minimize the occurrence of irregularities related to the use of education funds (Handayani & Huda, 2020).

According to Masditou (2017), the use of education financing is oriented to educational, operational financing that supports improving the quality of education that is right on target by fulfilling the school financial management governance system. unit costs in education budgeting. Educational financing management has three essential stages, namely the planning, implementation, and evaluation stages. When applied in financial management, the three stages are the financial planning stage (budgeting), the implementation stage (accounting), and the assessment or auditing stage.

## CONCLUSION

The study results concluded that the quality of diniyah education is determined by financing factors, but other factors are very influential in improving the quality of education in *Madrasah Diniyah*. This shows that several other determining factors can enhance the quality of education in *Madrasah Diniyah* educational institutions, such as curriculum management, human resources, infrastructure, etc.

This shows that to achieve the quality of education in *Madrasah Diniyah*, effective managerial management must be carried out on all other supporting components in an integrated manner. In other words, improving the quality of education can be done through improvements in one aspect and needs to be enhanced and managed in different elements.

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