

STUDY ON EDUCATION FUNDING IN EDUCATIONAL UNITS ORGANIZED BY THE COMMUNITY

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Abstract

This research examines educational funding in educational units organized by the community, particularly at the high school (SMA) and vocational school (SMK) levels in the Special Region of Yogyakarta (DIY). Educational funding is a crucial component in ensuring educational quality. The aim of this study is to analyze the operational education cost needs and quality development of private schools in DIY, and to formulate appropriate cost standards. The methods used include unit cost analysis and field surveys to obtain actual data. The results of the study indicate a cost disparity between private schools with large and small student numbers, as well as higher cost needs for vocational schools compared to general schools. The recommendations of this study are expected to serve as a basis for the government in making policies related to education funding in private schools in DIY.

Keywords: Education Funding, Emotional Intelligence, School, High School, Yogyakarta.

INTRODUCTION

Education is a long-term investment that produces quality human resources with the knowledge, attitudes, and skills needed for national development. According to Government Regulation No. 48 of 2008 on Educational Funding, educational costs are shared between the government, local governments, and the community or parents of students. Educational costs are a crucial component in the organization of education, covering the funding for facilities and infrastructure procurement, operations, and school quality development.

Discussing educational resources, facilities, and infrastructure cannot be separated from the issue of costs. Low costs affect the quality of education in both public and private schools. The higher the educational costs, the better the facilities obtained, indicating a correlation between the amount of educational costs and the improvement of educational quality. Private schools at the high school and vocational school levels require substantial funding, which must be sourced from well-prepared funding sources, including central and local governments, parents of students, the community, and other sources.

The purpose of this study is to compile a report that describes the minimum operational costs of private high schools and vocational schools in DIY. The objectives of this study are. Determine the condition of educational cost needs at the private high school and vocational school levels in DIY. Find the appropriate cost standards for these educational institutions. Develop recommendations regarding the minimum operational costs of education. The target of this study is to identify the cost standards for managing funding in private high schools and vocational schools in DIY. The scope of this study includes determining the scope of private schools in the DIY area at the

high school and vocational school levels. Categorizing schools based on the number of students (large, medium, small). Categorizing funding for private high schools and vocational schools for operational costs and quality development.

METHODS

The research employed a variety of methods for data collection. Questionnaires were distributed using Google Forms, containing questions that respondents answered, forming the primary data. The Likert scale was used to measure the attitudes, opinions, and perceptions of respondents regarding social phenomena. The Likert scale assigned values as follows: Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1).

Interviews and documentation were also utilized, involving school principals, vice principals, treasurers, and administrative staff of private high schools (SMA) and vocational schools (SMK) in DIY. These interviews, both open and closed, were conducted to confirm and validate the data from the questionnaires. Documentation involved reviewing various archival and reference documents relevant to the research issues, including both public and private documents.

Surveys were conducted to collect data from a representative population. This technique involved asking a series of questions to a specific group. The survey was administered to 75 private schools (23 high schools and 52 vocational schools) across all districts and cities in DIY.

Focus Group Discussions (FGD) were used as a primary data collection technique in qualitative research. The aim was to uncover the meaning of a theme according to the group's understanding. FGDs were conducted to gather data and insights about the implementation and monitoring processes. Samples for the FGDs were selected using probability sampling and stratified random sampling from 20 private high schools and vocational schools in DIY. Additionally, a literature study was conducted, reviewing books, literature, records, and reports related to the research problem. Data were obtained from journals, books, and similar previous studies.

The Activity-Based Costing (ABC) analysis method was used to calculate costs based on the activities performed. ABC treats all costs as variable costs, useful for long-term strategic planning and decision-making in schools. It helps reduce distortions caused by traditional cost allocations and determines the cost of the products or services generated.

RESULT & DISCUSSION

The research findings present a detailed analysis of the financial requirements and management practices in private high schools (SMA) and vocational schools (SMK) in the Special Region of Yogyakarta (DIY). The study revealed that the unit cost per student for SMK with A accreditation is IDR 2,685,000 per student per month, whereas for SMK with B accreditation, it is IDR 2,049,800 per student per month. In comparison, the unit cost for SMA with A accreditation is IDR 1,068,000 per student per month, and for SMA with B accreditation, it stands at IDR 976,300 per student per month.

Table 1: Recommendations for BOS Fund Increase

Private Schools	Realization of BOS Fund Allocation 2024			Proposed BOS Fund Allocation 2025			
	Per Month (Rp)	% Support Operasional	Per Year (Rp)	Inflation (BPS data)	Proposed Increase	Projected Increase	Projected Allocation (Rp)
SMA Accreditation A	129.000	12 %	1.547.000	0,57%	3%	3,57%-5%	1.600.000 sd. 1.700.000
SMA Accreditation B	129.000	13 %	1.547.000	0,57%	3%	3,57%-5%	1.700.000 sd.1.800.000
SMK Accreditation A	138.834	5 %	1.666.000	0,57%	3%	3,57%-5%	1.700.000 sd. 1.900.000
SMK Accreditation B	138.834	7 %	1.666.000	0,57%	3%	3,57%-5%	1.900.000 sd. 2.000.000

The research delved into the various cost components associated with running these schools. It identified several categories of variable costs, including unit-level activity costs, batch-related activity costs, product-sustaining activity costs, and facility-sustaining activity costs. These categories provide a framework for understanding the financial demands at different operational levels within the schools. It was found that optimizing the schools' business ventures could potentially reduce these operational budgets. Schools that manage their business units effectively can generate additional income, which can be used to offset some of the operational costs.

Furthermore, the study suggested the implementation of a student assessment program aimed at enhancing human resource management in private SMA and SMK in DIY. This program is designed to better prepare students for future careers in the business and industrial sectors. By providing students with relevant skills and knowledge, schools can contribute to a more capable and job-ready workforce, aligning educational outcomes with industry needs.

One of the critical recommendations from the study is the need for an increase in financial support through the School Operational Assistance (BOS) funds. The current funding levels are deemed insufficient to meet the operational needs and quality standards required by these schools. The proposed increases are as follows: for SMA with A accreditation, an increase from IDR 1,547,000 to a range of IDR 1,600,000-1,700,000 per student per month; for SMA with B accreditation, from IDR 1,547,000 to a range of IDR 1,700,000-1,800,000 per student per month; for SMK with A accreditation, from IDR 1,666,000 to a range of IDR 1,700,000-1,900,000 per student per month; and for SMK with B accreditation, from IDR 1,666,000 to a range of IDR 1,900,000-2,000,000 per student per month.

The study emphasized the importance of thorough evaluation and monitoring processes to ensure the effective implementation and sustainability of educational programs. This involved a multi-step approach starting with data validation and verification, followed by classification and tabulation for detailed analysis. The analysis was carried out using holistic, local, and comparative approaches to provide a comprehensive understanding of the financial landscape of these schools.

The detailed analysis helped in organizing thoughts, linking various educational activities to expected outcomes, and determining performance indicators that could be used to measure the effectiveness of the financial management practices in place.

Moreover, it facilitated effective communication of the findings and recommendations, which are critical for informing policymakers and stakeholders about the current state and needs of educational funding in private schools in DIY.

The research underscores the necessity for better financial planning and support mechanisms to enhance the quality of education provided by private SMA and SMK. By addressing the financial challenges faced by these institutions, the recommendations aim to improve the overall educational outcomes, ensuring that students receive quality education that equips them with the necessary skills and knowledge for their future careers. This holistic approach to educational funding and management is essential for fostering an environment where both schools and students can thrive.

CONCLUSION

Based on the analysis and discussions in the report, several conclusions can be drawn regarding the financial needs and management of private high schools (SMA) and vocational schools (SMK) in the Special Region of Yogyakarta (DIY).

First, the unit cost per student in SMK with A accreditation in DIY is IDR 2,685,000 per month, while in SMK with B accreditation, it is IDR 2,049,800 per month. For SMA, the unit cost per student with A accreditation is IDR 1,068,000 per month, and for B accreditation, it is IDR 976,300 per month. These costs highlight the financial requirements necessary to maintain the educational standards in these schools.

The study identifies several categories of variable costs, including unit-level activity costs, batch-related activity costs, product-sustaining activity costs, and facility-sustaining activity costs. Effective management of these costs is crucial for the financial stability of the schools. The research suggests that optimizing school business units could reduce operational budgets, thereby providing additional income to support school finances.

Moreover, the study recommends the implementation of a student assessment program to improve human resource management in private SMA and SMK in DIY. This program aims to enhance the readiness of students for future careers in business and industry, aligning educational outcomes with market demands.

A significant recommendation from the research is the need to increase financial support through the School Operational Assistance (BOS) funds. The current funding levels are insufficient to meet the operational needs and quality standards of these schools. The study proposes specific increases for SMA and SMK with different accreditation levels, ensuring that the schools receive adequate financial support to maintain and improve their operations.

In conclusion, the study emphasizes the importance of thorough evaluation and monitoring processes to ensure the effective implementation and sustainability of educational programs. By addressing the financial challenges faced by private schools in DIY, the recommendations aim to improve the overall educational outcomes, providing students with the necessary skills and knowledge for their future careers. This comprehensive approach to educational funding and management is essential for fostering an environment where both schools and students can thrive.

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