



The Effectiveness of School Resource Management in Improving the Quality of Education

Sherwina Ranisa, Noor Hariani, Ulfia Nurul Anisa, Aslamiah, Ahmad Suriansyah
Master's Program in Educational Administration, Graduate School
Universitas Lambung Mangkurat
Jl. Brigjen H. Hasan Basri, Pangeran, Banjarmasin Utara, Banjarmasin City, South Kalimantan
70123, Indonesia

Volume 10 Nomor 1
April 2026: 29-43
DOI: 10.30997/jtm.v10i1.21968

Article History

Submission: 22-10-2025
Revised: 23-01-2026
Accepted: 12-04-2026
Published: 29-04-2026

Keywords:

School Resource Management,
Educational Quality.

Kata Kunci:

Manajemen Sumber Daya
Sekolah, Mutu Pendidikan..

Korespondensi:

(Sherwina Ranisa)
(0856 9634 7311)
(sherwinara18@gmail.com)

Abstract: This study aims to analyze the effectiveness of school resource management, particularly human resources (HR) and financial management, in improving education quality at SMP Negeri 27 Banjarmasin. This research employed a qualitative descriptive approach using the interactive analysis model which includes three main components: data condensation, data display, and conclusion drawing/verification. Data were collected through in-depth interviews, observation, and documentation, while data validity was tested using source and method triangulation. The results indicate that the effectiveness of HR and financial management operates synergistically and integratively. The principal plays a central role in balancing teacher capacity development, budget transparency, and funding priorities for quality improvement activities. The involvement of the school committee and external stakeholders, such as alumni and local businesses, enhances public accountability and broadens resource support. The synergy between professional HR, transparent financial systems, and participatory leadership fosters an adaptive, sustainable, and quality-oriented school management system. These findings highlight that effective resource management is a key factor in building excellent, competitive, and future-responsive schools.

Efektivitas Pengelolaan Sumber Daya Sekolah dalam Meningkatkan Mutu Pendidikan

Abstrak: Penelitian ini bertujuan untuk menganalisis efektivitas pengelolaan sumber daya sekolah, khususnya sumber daya manusia (SDM) dan keuangan, dalam meningkatkan mutu pendidikan di SMP Negeri 27 Banjarmasin. Pendekatan penelitian yang digunakan adalah kualitatif deskriptif dengan metode analisis interaktif yang mencakup tiga komponen utama yaitu kondensasi data, penyajian data, dan penarikan kesimpulan/verifikasi. Data dikumpulkan melalui wawancara mendalam, observasi, dan dokumentasi, dengan uji keabsahan data menggunakan triangulasi sumber dan metode. Hasil penelitian menunjukkan bahwa efektivitas pengelolaan SDM dan keuangan di SMP Negeri 27 Banjarmasin berjalan secara sinergis



dan terintegrasi. Kepala sekolah berperan sentral dalam memastikan keseimbangan antara pengembangan kapasitas guru, transparansi anggaran, serta prioritas pembiayaan pada kegiatan peningkatan mutu pembelajaran. Keterlibatan komite sekolah dan stakeholder eksternal, seperti alumni dan dunia usaha, memperkuat akuntabilitas publik dan memperluas dukungan sumber daya pendidikan. Sinergi antara SDM yang profesional, sistem keuangan yang transparan, dan kepemimpinan yang partisipatif menciptakan sistem manajemen sekolah yang adaptif, berkelanjutan, dan berorientasi mutu. Temuan ini menegaskan bahwa efektivitas pengelolaan sumber daya merupakan faktor kunci dalam menciptakan sekolah yang unggul, berdaya saing, dan responsif terhadap tuntutan pendidikan abad ke-21.

INTRODUCTION

Improving the quality of education is a strategic issue in national development that requires the effective, efficient, and sustainable management of school resources. In the context of developing superior Indonesian human resources, schools, as formal educational units, have a vital role not only in providing learning services but also in managing all potential human resources (HR), finances, facilities and infrastructure, as well as the learning environment to support the achievement of national education goals. In line with the opinion of Tilaar (1992), a high quality of education cannot be separated from a school's ability to optimize all its internal resources in a directed and measurable manner. Therefore, the effectiveness of

resource management becomes the primary determining factor in the success of providing quality education.

The effectiveness of human resource (HR) management in schools is the main foundation for improving the quality of education. HR, especially teachers, is a determining factor that directly influences student learning outcomes and character formation. Marini (2016) asserts that school effectiveness is greatly determined by the quality of the educational process, where teachers play a central role in integrating the curriculum, methods, media, and learning strategies into meaningful learning activities. This implies that the quality of education depends not only on an adequate number of teachers but also on the professional, pedagogical, social, and

personal competencies possessed by each teacher. According to Sagala (2020), professional teachers are those who can adapt learning strategies to the needs and characteristics of students and demonstrate a commitment to the continuous improvement of educational quality.

Furthermore, the effectiveness of educational resource management is strongly influenced by thorough, data-based planning. Schools that are capable of mapping the needs of teachers, students, and learning facilities from the beginning of the academic year will more easily achieve their learning quality targets. Research by Istikomah and Waluyo (2020) shows that mapping educational quality contributes significantly to teacher performance as it provides a basis for more objective decision-making in school program planning. Hidayah et al. (2025) add that data-based planning through the utilization of the Education Report Card (Rapor Pendidikan) and national assessment results can be an effective strategy for improving school quality in a directed and sustainable manner. Meanwhile, research by Wahyuningsih

et al. (2020) found that an imbalanced teacher-student ratio negatively impacts the effectiveness of learning because it reduces the intensity of teacher-student interaction and hinders the implementation of differentiated instruction.

The quality and professionalism of teachers are key elements that cannot be separated from school resource management. Teachers who possess good pedagogical, professional, social, and personal competencies will be able to create a learning process that is effective, creative, and enjoyable (Saifullah et al., 2023). Ganendra (2019) states that certification and continuous training models have a positive impact on improving teacher competence, especially in the aspects of planning and implementing competency-based learning. Nugroho (2024) emphasizes the importance of continuous professional development so that teachers can adapt to the challenges of 21st-century learning, which demand digital literacy, critical thinking, and collaboration. Fadil and Aryani (2021) also highlight that In-House Training (IHT) has proven effective in enhancing

teachers' pedagogical competence because the training is contextual and directly applied in classroom teaching practices.

On the other hand, the effectiveness of school resource management is not only related to HR but also to the management of financial resources. Education funds sourced from various channels such as School Operational Assistance (BOS), Regional Government Budgets (APBD), and community participation must be managed transparently, accountably, and efficiently to support the school's priority programs. Siregar et al. (2021) emphasize that the proper use of education funds, accompanied by good public accountability mechanisms, is one of the important indicators in realizing quality educational governance. This opinion is reinforced by Agusniati (2022), who found that the effectiveness of school fund management has a direct influence on improving the quality of educational services, especially in the aspects of teacher welfare, the procurement of

learning media, and the maintenance of facilities and infrastructure.

Within the framework of modern educational management theory, good school financial management focuses not only on recording and reporting but also includes strategic planning, internal control, and evaluation of budget utilization outcomes (Mulyasa, 2021). The principles of transparency and accountability applied in school financial management will foster trust from all stakeholders and support the creation of a sustainable quality culture (Hasnida & Astuti, 2024). Thus, professional human resource management and transparent financial management are two main pillars in realizing an effective and highly competitive school.

Besides these two aspects, the management of facilities, infrastructure, and the learning environment also form an integral part of the quality improvement strategy. According to Fatimah et al. (2023), the availability of adequate learning facilities contributes to the comfort, motivation, and learning effectiveness of students. Therefore,

schools need to ensure that all physical facilities, such as classrooms, laboratories, and libraries, are managed optimally to support teaching and learning activities. A clean, safe, and inclusive school environment is also a supporting factor for creating a positive work and learning climate.

Overall, the effectiveness of school resource management encompasses four main dimensions: HR management, financial management, facilities and infrastructure management, and learning environment management. These four interact and reinforce each other in supporting the improvement of educational quality. In the context of this research, attention is focused on the two strategic dimensions of HR and financial management, as they are the foundation for the success of the other dimensions. Therefore, this study aims to analyze the effectiveness of human resource and financial management at SMP Negeri 27 Banjarmasin, examine the synergy between the two, and identify their contribution to improving the quality of education at the educational unit level.

METHOD

This study utilized a descriptive qualitative approach to examine the effectiveness of human resource (HR) and financial resource management at SMP Negeri 27 Banjarmasin and their relationship in improving education quality. The researcher served as the key instrument. Informants—comprising the principal, teachers, the treasurer, and school committee members—were selected purposively based on their involvement in and understanding of school management.

Data were collected through participant observation, in-depth interviews, and document analysis. Observation focused on HR and financial management practices, including staff coordination, supervision, and the preparation of the School Budget Plan (RAPBS) and School Development Plan (RPS). Interviews explored informants' perceptions of policy effectiveness, teacher development, financial transparency, and implementation obstacles. Documents analyzed included financial reports, meeting minutes, and data from the Education Report Card.

Data analysis employed the interactive model by Miles, Huberman, & Saldaña (2014), consisting of three components: data condensation (selecting, focusing, simplifying data), data display (using matrices, thematic narratives, and relationship maps), and conclusion drawing/verification.

The trustworthiness of the data was ensured using the criteria of Lincoln and Guba (1985). Credibility was established through source and method triangulation (comparing interview, observation, and document findings). Transferability was addressed by providing a rich contextual description of the research site. Dependability was secured via an audit trail of the research process, and confirmability was achieved through peer debriefing and researcher reflection on biases.

RESULT & DISCUSSION

Result

This section presents the findings regarding the management of human and financial resources at SMP Negeri 27 Banjarmasin.

Effective Human Resource Management

Human resource (HR) management at SMP Negeri 27 Banjarmasin is defined by a structured approach, including clear task division, regular supervision, and continuous, data-driven training using tools like the Education Report Card (Rapor Pendidikan). This strategy, supported by the principal's motivational and participative leadership, effectively enhances teacher professionalism and fosters innovation. However, significant challenges remain, particularly in advancing teachers' digital literacy and overcoming budget and time constraints that limit comprehensive professional development. To address this, the school must strengthen its training systems to be more relevant and sustainable, ensuring that all educators are equipped for the dynamic demands of 21st-century education through targeted, well-funded, and continuously evaluated programs.

Transparent and Strategic Financial Management

The school's financial management is built on a foundation of transparency and accountability. This is demonstrated through a participatory budgeting process (RAPBS) that actively involves teachers, parents, and the school committee, thereby building public trust and ensuring funds are aligned with school priorities. Despite this strong framework, the school faces operational hurdles, including delays in the disbursement of government funds (BOS) and administrative weaknesses. To achieve greater financial stability and support key initiatives like technology upgrades, the school is actively working to diversify its funding sources. By fostering partnerships with the business sector (CSR), alumni, and the community, the school aims to create a more resilient and adaptive financial model that can sustainably support its long-term educational quality goals.

Discussion

The interconnection between human resource (HR) and financial management is a strategic factor that

determines the success of improving educational quality in schools. At SMP Negeri 27 Banjarmasin, this relationship is clearly evident through planned and integrated managerial practices, where the success of one aspect depends on the effectiveness of the other. Competent and professional teachers require adequate financial support for capacity development, while the effectiveness of school financial management is highly determined by the quality of HR who possess integrity, administrative skills, and a high sense of responsibility. In line with the findings of Siregar et al. (2021) and Wigiyantini et al. (2025), effective financial management can only be achieved if managed by competent HR who have integrity and understand the principles of transparency and public accountability.

The effectiveness of financial management at SMP Negeri 27 Banjarmasin is reflected in the school's ability to develop medium-term plans through its School Development Plan (RPS), which includes strategic funding projections for the next three to five years. In this document, the principal plays a crucial role in balancing budget

allocations between operational needs, learning quality development, and teacher welfare improvement. This approach aligns with the concept of school-based financial management proposed by Bush et al. (2019), which suggests that decentralizing financial management to the school level can increase effectiveness when accompanied by strong managerial capacity and guaranteed public accountability.

The involvement of the school committee in planning the School Budget Plan (RAPBS) is a tangible form of applying the principles of transparency and public participation. This process strengthens institutional accountability, as affirmed by Asnawi et al. (2025), who state that transparency and stakeholder involvement in the use of BOS funds not only improve the effectiveness of financial management but also enhance public trust in the school. This principle aligns with the view of Tilaar (1992), who emphasized that education is not only an academic process but also a social system that

demands openness, integrity, and joint participation in decision-making.

Furthermore, the effectiveness of financial management in schools is not only determined by the size of the budget received but also by the extent to which these funds are used to support the development of HR competencies. According to Agusniati (2022), the largest investment in education should be directed towards developing the capacity of teachers and educational staff, as improving their competencies will have a multiplier effect on the quality of learning and student outcomes. A similar finding was reported by Saifullah et al. (2023), who found that fund management directed at enhancing teacher professionalism through training, certification, and in-house training has been proven to improve teacher performance and the effectiveness of the teaching and learning process.

At SMP Negeri 27 Banjarmasin, the link between HR and finance is also evident in the school's efforts to allocate a portion of BOS funds for the procurement of educational technology

devices and digital literacy training for teachers. This policy demonstrates the school's understanding of the importance of strengthening educators' digital competencies in facing the challenges of 21st-century learning. However, the effectiveness of this program is highly dependent on the readiness and willingness of teachers to adopt new technologies. As noted by Ricardo Lase et al. (2022) and Hendarman (2019), limited training and ICT facilities remain major obstacles to the implementation of digital learning in schools. Therefore, financial management oriented towards enhancing HR capacity becomes the key to the sustainability of the educational digitalization program.

From a theoretical standpoint, the interconnection between HR and finance reflects the application of systems thinking in educational management, which views a school as a system composed of various interacting subsystems. As explained by Senge (2012), the success of an educational system cannot be achieved by strengthening only one component but must come from the synergy among

components – teachers, finance, facilities, leadership, and community participation – working harmoniously to achieve common goals. The findings of Fadila et al. (2020) support this concept, where high school effectiveness emerges from situational leadership that can optimize the roles of HR and finance proportionally.

The synergy between HR and finance also has important implications for the efficiency and equity of educational quality. A school with high-quality teachers but minimal funding will struggle to provide adequate learning facilities, whereas a school with a large budget but without professional teachers will not produce effective learning. Therefore, a balance between strengthening HR capacity and the availability of financial resources is a critical requirement for achieving equitable and sustainable educational quality. Nchaga (2025) asserts that a strong financial system provides structural support for improving educational outcomes, whereas weaknesses in budget planning and oversight can hinder quality improvement efforts.

In addition to internal factors, the link between HR and finance at SMP Negeri 27 Banjarmasin is also strengthened by the support of external stakeholders such as the community, alumni, and the business sector. The principal actively fosters partnerships with the private sector through Corporate Social Responsibility (CSR) programs and initiates school fundraising activities to support non-academic activities and improve learning facilities. This strategy reflects the application of the resource mobilization principle in modern education management, where the principal acts as an innovator and mobilizer capable of garnering resources outside the formal bureaucratic structure. This aligns with the research of Ramadhanti et al. (2025) and Reyhan (2025), which shows that CSR partnerships and collaboration with local communities play a crucial role in expanding access to and equity in educational facilities.

Thus, the relationship between HR and financial management is inseparable in the context of school

effectiveness. Both are mutually supportive and form a complete system for realizing quality education. At SMP Negeri 27 Banjarmasin, the synergy between professional teachers, a transparent financial system, and participative leadership has created a strong foundation for improving educational quality. If this relationship is managed consistently and innovatively, the school will not only be able to produce effective learning but also foster a professional, collaborative, and sustainable organizational culture. Ultimately, the integration of HR and finance is a reflection of modern, adaptive, and quality-oriented educational management – a model that is relevant for schools in Indonesia as they face the challenges of global educational transformation.

CONCLUSION

The research concludes that SMP Negeri 27 Banjarmasin effectively manages its human and financial resources through a synergistic approach. Human resource management is strong, driven by data-informed training, clear roles, and transformational leadership that fosters

teacher development. In finance, the school operates with transparency and accountability, involving the community in budgeting and actively seeking diverse funding sources like CSR to build financial independence.

Crucially, the study highlights that the school's success stems from the strong link between its skilled personnel and its well-managed finances. This integrated system, supported by participative leadership and external partnerships, has created an adaptive and quality-focused management model prepared for 21st-century educational challenges.

ACKNOWLEDGMENT

The authors would like to express their profound gratitude to Prof. Dr. Hj. Aslamiah, M.Pd., Ph.D., and Prof. Drs. Ahmad Suriansyah, M.Pd., Ph.D., for their invaluable guidance, direction, and support throughout the research and writing process of this article. Appreciation is also extended to the entire academic community of the Master's and Doctoral Programs in Educational Administration, Faculty of Teacher Training and Education, Lambung Mangkurat University for the

supportive academic environment. Special thanks are due to the Principal, teachers, treasurer, and school committee members of SMP Negeri 27 Banjarmasin for their willingness, cooperation, and the valuable information shared during the data collection process.

REFERENCES

- Agusniati, A. (2022). The Effect of Education Finance On The Quality of Education In Indonesia. *Devotion : Journal of Research and Community Service*, 4(1), 104–109. <https://doi.org/10.36418/dev.v4i1.354>
- Agustina, A., Pujiati, S., & Elfrianto, E. (2023). The Role of Monitoring and Evaluation of Teacher Performance Systems in Elementary Schools to Improve School Quality. *Indonesian Journal Education*, 2(1), 22–26. <https://doi.org/10.56495/ije.v2i1.522>
- Amelia, R., Suriansyah, A., Aslamiah, A., Maimunah, M., Cinantya, C., & Rafianti, W. R. (2025). Empowering Future Educators: Analyzing Digital Literacy Skills in Elementary Teaching Assistants (TAs). *The Innovation of Social Studies Journal*, 6(2), 70–84. <https://doi.org/10.20527/issj.v6i2.14778>
- Asnawi, S., Nurmiyati, N., & Suryatama, F. (2025). Menakar Efektivitas BOS Sekolah Menengah Pertama : Studi Empiris terhadap Transparansi dan Akuntabilitas Pengelolaan Dana di Kabupaten

- Semarang. *Jurnal Sosial Dan Sains*, 5(2), 272-286. <https://doi.org/10.59188/jurnalsosains.v5i2.32051>
- Bush, T., Middlewood, D., & Bell, L. (2019). *Principles of Educational Leadership & Management*. Sage Publications.
- Cinantya, C., Aslamiah, A., Suriansyah, A., & Novitawati, N. (2025). Teacher Empowerment in Digitalization of Local Wisdom - Based Learning. In *2nd International Conference on Environmental Learning Educational Technologies (ICELET 2024)* (pp. 279-289). Atlantis Press. https://doi.org/10.2991/978-2-38476-374-0_24
- Fadil, A., & Aryani, I. K. (2021). Improvement of Teacher Pedagogical Competence through In House Training Activities. *Dinamika Jurnal Ilmiah Pendidikan Dasar*, 13(2), 89-92. <https://doi.org/10.30595/dinamika.v13i2.11551>
- Fadila, R. N., Lutfiani, E. A., R, I. S., Veronika, N., Rachmanto, D., & Arfinanti, N. (2020). Efektivitas pengelolaan sumber daya sekolah dalam meningkatkan mutu pendidikan. *Jurnal Akuntabilitas Manajemen Pendidikan*, 8(1), 81-88. <https://doi.org/10.21831/jamp.v8i1.28997>
- Febrianti, S. (2025). Efektivitas dan Efisiensi Pengelolaan Dana Bantuan Operasional Sekolah pada SMAN 2 Sidrap. *Jurnal Nakula : Pusat Ilmu Pendidikan, Bahasa Dan Ilmu Sosial*, 3(6), 107-114. <https://doi.org/10.61132/nakula.v3i6.2312>
- Ganendra, A. (2019). The Effect of Teacher Certification Programs and Education and Training Modes on Improving Pedagogic Competencies on Elementary School Teacher in DKI Jakarta. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 3(02), 111-126. <https://doi.org/10.29040/ijebar.v3i02.566>
- Hakim, M. N. F., & Enjelita, F. (2025). Transparansi dan Akuntabilitas dalam Penggunaan Dana BOS di Sekolah dan Madrasah. *Jurnal Penelitian Dan Pengabdian Raflesia*, 1(1), 25-32. <https://doi.org/10.59175/jppr.v1i1.548>
- Hasnida, H., & Astuti, R. (2024). Manajemen Keuangan Sekolah dalam Pemenuhan Sarana Prasarana Pendidikan. *Thawalib: Jurnal Kependidikan Islam*, 5(2), 359-370. <https://doi.org/10.54150/thawalib.v5i2.465>
- Hendarman, H. (2019). Penggunaan Teknologi Informasi dan Komunikasi dalam Proses Akreditasi Sekolah/Madrasah. *Jurnal Teknodik*, 17(3), 096-103. <https://doi.org/10.32550/teknodik.v17i3.564>
- Hidayah, E., Sofiyantu, E., Inayah, I., & Muniati, N. A. N. (2025). Perencanaan Berbasis Data Rapor Pendidikan Sebagai Upaya Strategis untuk Meningkatkan Mutu Sekolah. *LEARNING : Jurnal Inovasi Penelitian Pendidikan Dan*

- Pembelajaran*, 5(1), 16–23.
<https://doi.org/10.51878/learning.v5i1.4317>
- Istikomah, E., & Waluyo, E. (2020). *Early Childhood Education Papers The Effect of Education Quality Mapping Toward Teacher Performance in Learning in Early Childhood Education Institutions History Article*. 9(2), 137–143.
<https://doi.org/10.15294/belia.v9i2.37004>
- Junaidi, A. (2021). Peningkatan Capaian Mutu Sekolah dengan Meningkatkan Kinerja Guru Melalui Pelatihan Berkelanjutan di SMA Negeri 1 Keruak Semester II Tahun Pelajaran 2019-2020. *Jurnal Humaniora Rinjani (JHR)*, 2(1), 94–111.
<https://doi.org/10.53952/jhr.v2i1.373>
- Kumullah, R. (2025). Strategi Kepala Sekolah dalam Meningkatkan Mutu Guru Berbasis Perbaikan Berkelanjutan di SDN 008 Samarinda Ulu. *Afeksi: Jurnal Penelitian Dan Evaluasi Pendidikan*, 6(3), 500–508.
<https://doi.org/10.59698/afeksi.v6i3.494>
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Sage Publication, Thousand Oaks.
- Marini, A. (2016). *Manajemen Pendidikan*. Yogyakarta: Ombak.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook*. Thousand Oaks: Sage Publications.
- Mulyasa, E. (2017). *Manajemen dan Kepemimpinan Kepala Sekolah*. Bandung: PT Remaja Rosdakarya.
- Mustakimah, & Wiyani, N. A. (2023). Fundraising Berbasis Swadaya Masyarakat Dalam Penyelenggaraan Pendidikan Anak Usia Dini. *Jurnal Smart Paud*, 6(2), 158–168.
<https://doi.org/10.36709/jspaud.v6i2.62>
- Nchaga, A. M. (2025). The Impact of Financial Management on School Performance. *NEWPORT INTERNATIONAL JOURNAL OF CURRENT ISSUES IN ARTS AND MANAGEMENT*, 6(1), 121–127.
<https://doi.org/10.59298/NIJCIAM/2025/6.1.121127>
- Nugroho, P. (2024). The Impact of Teacher Training and Experience on Performance. *Journal of Islamic Studies and Education*, 3(3), 101–106.
<https://doi.org/10.63120/jise.v3i3.46>
- Prasetyo, M. A. M., & Kifla, W. (2023). Participatory Leadership and Teacher Motivation in Improving School Quality. *EDUKASI : Jurnal Pendidikan Islam (e-Journal)*, 11(2), 214–229.
<https://doi.org/10.54956/edukasi.v11i2.387>
- Pujiastuti, I. P., Irfan, M., & Yunus, M. R. K. (2024). Pelatihan Lesson Study Sebagai Upaya Peningkatan Kinerja Guru SMP di Era Merdeka Belajar. *SIPAKARAYA Jurnal Pengabdian Masyarakat*, 2(2), 82–90.
<https://doi.org/10.31605/sipakaraya.v2i2.3602>
- Putra, A. T., Fradito, A., & Septuri, S. (2023). Implementasi Manajemen Sumber Daya Manusia dalam Meningkatkan Efektivitas Sekolah. *J-MPI (Jurnal Manajemen Pendidikan Islam)*, 8(1), 31–40.
<https://doi.org/10.18860/jmpi.v1i1.17709>

- Ramadhanti, A., Ruzayanthi, D., Rahayu, M., Mulawarman, W. G., & Haryaka, U. (2025). Peran Corporate Social Responsibility (CSR) dalam Mendukung Keberlanjutan Pembiayaan Pendidikan Sekolah Menengah Pertama Negeri 7 Balikpapan. *Jurnal Ilmu Manajemen Dan Pendidikan*, 5(1), 9–20. <https://doi.org/10.30872/jimpian.v5i1.4797>
- Reyhan, R. (2025). Implementasi Program CSR Berbasis Teknologi Melalui Program Ekabima Oleh PT Cloud Hosting Indonesia. *Jurnal Pengabdian Masyarakat Bangsa*, 3(5), 2338–2345. <https://doi.org/10.59837/jpmba.v3i5.2686>
- Ricardo Lase, D., Iriani, A., & Tri Satyawati, S. (2022). Pengintegrasian teknologi informasi dan komunikasi dalam pembelajaran (Studi Kasus di SD Swasta Asisi Fodo). *Trihayu: Jurnal Pendidikan Ke-SD-An*, 9(1), 1–8. <https://doi.org/10.30738/trihayu.v9i1.12635>
- Rohman, A., Nurkhin, A., & Mukhibad, H. (2024). Transparency and Accountability of School Funds: The Implications for Efficiency and Effectiveness of School Activities. *Jurnal Pendidikan Bisnis Dan Manajemen*, 10(2), 118–128. <https://doi.org/10.17977/um003v10i22024p118>
- Saifullah, S., Putra, I. N. N. A., & Heriani, H. (2023). Pengaruh Kompetensi Pedagogik, Kompetensi Profesional, Kompetensi Sosial dan Kompetensi Kepribadian Guru terhadap Kinerja Guru SMAN se-Kota Bima. *Inovasi*, 10(1), 58–70. <https://doi.org/10.32493/Inovasi.v10i1.p58-70.30397>
- Senge, P. (2012). *Schools That Learn: A Fifth Discipline Fieldbook for Educators, Parents, and Everyone Who Cares About Education*. Crown.
- Shakilla, R. O. (2024). Evaluasi Mutu Tenaga Pendidik: Implementasi, Tantangan dan Solusi Dalam Manajemen Pendidikan di Indonesia. *Neraca: Jurnal Pendidikan Ekonomi*, 10(1), 115–122. <https://doi.org/10.33084/neraca.v10i2.9308>
- Siregar, N. H., Murniati, & Bahrnun. (2021). Educational Financing Management to Improve the Quality of Education. *2nd International Conference on Science, Technology, and Modern Society (ICSTMS 2020)*, 409–413. <https://doi.org/10.2991/assehr.k.210909.090>
- Susilawati, N. A., Mustari, M., Sumardi, L., Saputra, H. H., & Makki, M. (2025). Manajemen Pelatihan Dalam Meningkatkan Kinerja Guru di SDN Kecamatan Sandubaya, Kota Mataram. *Reflection Journal*, 5(1), 417–427. <https://doi.org/10.36312/rj.v5i1.2937>
- Syifa, F. N. (2025). Pengaruh Akuntabilitas, Transparansi, dan Fleksibilitas Terhadap Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) dengan Aplikasi Rencana Kegiatan dan Anggaran Sekolah (Arkas) Sebagai

- Variabel Moderasi (Studi Empiris Pada SD Negeri dan Swasta). *Zona Keuangan: Program Studi Akuntansi (S1) Universitas Batam*, 14(2), 1-22. <https://doi.org/10.37776/zuang.v14i2.1693>
- Tilaar, H. A. R. (1992). *Manajemen Pendidikan Nasional: Kajian Pendidikan Masa Depan*. Bandung: Remaja Rosdakarya.
- Ulyah, F., & Rindaningsih, I. (2025). Efektivitas Pelatihan dan Pengembangan SDM dalam Meningkatkan Profesionalisme Guru. *Jurnal Pendidikan Sosial Dan Humaniora*, 4(2), 2877-2887.
- Utomo, R. K. (2023). Upaya Meningkatkan Pemahaman Guru dalam Implementasi Kurikulum Merdeka (IKM) Melalui Program Monitoring dan Evaluasi (Monev) Kegiatan In House Training (IHT) di SD Negeri Pedurungan Tengah 01 Kota Semarang. *Jurnal Inovasi Pembelajaran Di Sekolah*, 4(1), 101-110. <https://doi.org/10.51874/jips.v4i1.81>
- Verayanti. (2025). *Efektioitas Pengelolaan Sumber Daya Sekolah dalam Meningkatkan Mutu Pendidikan di SMA Negeri 3 Palu* (tesis diploma). Universitas Islam Negeri Datokarama Palu.
- Wahyuningsih, N., Nurbayani, E., & Saugi, W. (2020). Pengaruh Rasio Jumlah Siswa dalam Kelas Terhadap Efektivitas Pembelajaran PAI di SMK Farmasi Samarinda. *Tarbiyah Wa Ta'lim: Jurnal Penelitian Pendidikan Dan Pembelajaran*, 6(1), 47-61. <https://doi.org/10.21093/twt.v6i1.1941>
- Wigiyantini, M., Nuryaningsih, Rohayanah, R., Widiyasuti, W., Lestari, D. A., & Suryaman, M. (2025). Strategic Budget Planning for Financial Management in Primary Schools. *Journal of Basic Education Research*, 6(2), 231-238. <https://doi.org/10.37251/jber.v6i2.1784>
- Yanti, N. L. T. (2021). Penerapan Akuntabilitas dan Transparansi Pengelolaan Dana Bos di SMP N 3 Sukawati Dalam Program RKAS. *Hita Akuntansi Dan Keuangan*, 2(3), 139-151. <https://doi.org/10.32795/hak.v2i3.1805>