



# Management Influence School Operational Assistance Fund (BOS) on Learning Effectiveness (Case Study Private Madrasah Aliyah in Bandung Regency)

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## Abstract

There are new regulations regarding the distribution of School Operational Assistance (BOS) funds and it is often found that new students are accepted in a larger number than the available budget allocation for School Operational Assistance (BOS). This causes the BOS budget to be considered insufficient. Apart from that, because the sources of funds provided by the government are limited for each region, the school has a little difficulty managing the funds that have been provided which can cause the learning process in schools to be less effective. Then, in this study the approach used was a quantitative approach and used data analysis techniques to test the instrument (validity & reliability), partial indicator analysis test, prerequisite test (normality & linearity), and hypothesis testing (simple linear regression analysis, t-test, and coefficient analysis). determination). The result of the research is that there is a significant influence between the management of school operational assistance funds on the effectiveness of learning in private Madrasah Aliyah in Bandung district. And based on the test of the coefficient of determination the value obtained is 32.6% while the rest is influenced by other factors.

**Keyword :** *Management, School Operational Assistance Fund, Learning Effectiveness.*

## 1. INTRODUCTION

Education is an important part of the national development process, therefore education is seen as an investment in the development of human resources. To develop capabilities and improve the quality of human resources, education must have a quality system that is also relevant to development. This is following the objectives of the Indonesian state in the fourth paragraph of the Preamble of the 1945 Constitution which states "...to form an Indonesian State government that protects the entire Indonesian Nation and to promote public welfare, educate the nation's life, and participate in carrying out world order...". to educate the life of the nation and improve the quality of human resources relevant to development. Education is one of the most important elements owned by a country, where education is a means of printing superior human resources so that it can produce people who have competitiveness to provide progress (Suherman & Nur, 2021).

It is the duty of the central government as well as local governments to provide facilities and opportunities for obtaining education for their citizens. As well as to obtain a quality education many things must be prepared, one of which is financing. If the available funds are sufficient for the



educational process, quality education and learning opportunities can be achieved. But to provide the various resources and facilities needed is not easy and also requires a lot of money. Therefore, quality education providers require large funds and are also required to carry out good, effective, and transparent management (Fironika, 2005).

The government has a very important role in improving the quality of education in this country. Here are some ways governments can help achieve these goals: (1) Setting Education Policies: The government plays a crucial role in setting education policies, which outline the goals and objectives of the educational system. These policies help to guide the development and implementation of programs and initiatives that aim to improve the quality of education; (2) Providing Funding: The government is responsible for providing funding to educational institutions. This funding is used to cover the costs of teachers' salaries, instructional materials, and the maintenance and upkeep of buildings and facilities. By investing in education, the government helps to ensure that students have access to the resources they need to succeed; (3) Improving Teacher Quality: The government can also work to improve the quality of teachers by offering professional development opportunities and providing incentives for teachers to pursue advanced degrees. This can help to ensure that students have access to highly qualified and dedicated educators; (4) Developing and Implementing Assessment Systems: The government can develop and implement assessment systems to measure the performance of students and schools. This information can then be used to identify areas in which improvements are needed and to develop strategies for addressing these challenges; and (5) Promoting Access to Education: Finally, the government can play a role in promoting access to education for all students, regardless of their background or socioeconomic status. This can include initiatives to reduce financial barriers to education and to provide support for students who may be at risk of falling behind or dropping out. By ensuring that all students have access to high-quality education, the government can help to build a stronger, more equitable, and more productive society. By doing these things, the government can help improve the quality of education and prepare young people to face the challenges of the future.

The cost of education is a factor that also determines the quality of education and the quality of graduates. As E.L. Morphed's opinion in (Syukri et al., 2020) the cost and quality of education have a direct relationship. The cost of education has a positive influence through leadership and educational management factors, and teaching staff who are competent in improving educational services through improving the quality of factors that influence the teaching and learning process.

One of the main factors that affects the quality of education is the availability of funding. Adequate funding is essential for schools to improve their facilities, such as classrooms, libraries, and laboratories. With better facilities, students can have a more comfortable and conducive learning environment, which can positively impact their academic performance. To enhance the quality of education, schools must have access to the resources they need to support student learning. This includes textbooks, educational materials, and technology. Without adequate funding, schools may not be able to provide students with the resources they need to succeed. By investing in these resources, the government can help to improve the quality of education and support student learning outcomes.



The School Operational Assistance (BOS) fund program is a national government program in the field of education designed to ensure the continuity of the educational process. The School Operational Assistance (BOS) fund program aims to free education costs for underprivileged students and make it easier for other students so that all of them can obtain quality basic education services until graduation in the context of completing the 9-year compulsory education or often also called *Wajardikdas*. The targets of the School Operational Assistance (BOS) program are elementary schools (SD/MI/SDLB and Islamic boarding schools as well as non-Islamic religious schools equivalent to SD/equivalent) and junior high schools (SMP/MTs/SMPLB/equivalent) both public and private and schools upper secondary (SMA/MA/SMALB/SMK) (Sari, 2010).

Learning effectiveness is a reflection of teacher performance as shown in the mastery of teaching materials, teaching methods and techniques to develop interactions and a pleasant learning atmosphere. Meanwhile, in the process of managing learning, delivering material must always be carried out in a planned and systematic manner so that the teaching objectives can be mastered by students effectively and efficiently. The ability that must be possessed by the teacher in carrying out teaching and learning activities is to identify the characteristics and initial abilities of students, then diagnose, assess, and respond to any changes in student behavior. Thus it can be said that the learning process is an activity in which the ongoing relationship between humans contributes to causing changes in the cognitive structure of students (Asrori, 2013).

The new regulations for the distribution of 2021 School Operational Assistance (BOS) funds to *Madrasah Aliyah* this year are not channeled through the Regional Offices (*Kanwil*) of the Ministry of Religion (*Kemenag*) or the Office of the Ministry of Religion (*Kankemenag*) but are carried out centrally by the Directorate General of Islamic Education. In allocating the School Operational Assistance (BOS) budget for new students, it was often found that new students who were accepted were in greater numbers than the allocated School Operational Assistance (BOS) budget. available. This causes the BOS budget to be considered insufficient. Apart from that, because the sources of funds provided by the government are limited for each region, the school has a little difficulty managing the funds that have been provided, which can cause the learning process in schools to be less effective because all activities carried out by schools are inseparable from the problem of cost and the majority schools in the Bandung district utilize School Operational Assistance (BOS) funds as the main source of funding. Even though the scheme has changed, schools can still try so that its use can still support the implementation of learning that is being carried out, and the learning process that is carried out in 2021 will still use a distance learning system.

Based on the description above, the authors are interested in further researching the influence of school operational assistance management (BOS) on learning effectiveness at *Madrasah Aliyah Bandung Regency*.



## 2. METHOD

This research method was carried out using the quantitative methods, with regression analysis which aims to determine the effect of a variable on other variables. Simple linear regression analysis is a linear relationship between variable  $x$  and variable  $y$ , simple regression analysis can be used to determine the direction of the independent variable and the dependent variable, whether it has a positive or negative relationship and to predict the value of the dependent variable if the value of the independent variable increases or decreases. In simple regression, the data used has an interval or ratio scale (Ghozali, 2016).

The simple Linear Regression formula is as follows:  $Y = a + bX$

Information:

$Y$  = variable depend

$X$  = Variabel independent

$a$  = Constant (value of  $Y$  when  $X= 0$ )

$b$  = Regression coefficient (positive or negative effect)

## 3. RESULTS AND DISCUSSION

Managing BOS funds effectively and efficiently can help schools expand the range of assistance they receive. Available funds can be used to meet more needs, such as repairing facilities, buying equipment, or providing assistance to students in need (Sjioen & Ludji, 2020). Optimizing resources through Effective and efficient management of BOS funds helps schools optimize available resources. Funds that are used properly can provide maximum results and help achieve school goals.

BOS funds used effectively and efficiently can help improve the quality of education in schools (Aklima, 2020). By managing funds properly, schools can purchase the equipment and facilities needed to improve the teaching and learning process and make the learning environment more comfortable and of good quality (Aklima, 2020).

Besides that managing BOS funds effectively and efficiently helps increase transparency in fund management (Ismail & Sumaila, 2020). This ensures that funds received from the government are used for their intended purpose and can be properly audited. And can helps reduce the risk of corruption and fraud in fund management. This ensures that funds received from the government are used for their intended purpose and not used for inappropriate purposes (Halimatussa'diyah, 2021).

Based on the results of the statistical data analysis that has been carried out, the researcher will then explain in detail in this section the results of the research through the following discussion:



## School Operational Assistance Fund Management (BOS)

The test results regarding the management of the School Operational Assistance (BOS) funds found that the management of BOS funds in madrasas was running in an orderly manner because starting from the planning process it was carried out properly with regulations referring to BOP BOS technical guidelines in 2021, the management carried out went well. It is also good because all the funds obtained can be obtained following their designation, in the implementation of the process of purchasing or procuring goods is carried out following the RKAS that has been made and the evaluation is going well.

In the questionnaire, there was a question that BOS funds could be used for underprivileged students but the majority of respondents chose not to agree because for underprivileged students the government provided various assistance, one of which was the Smart Indonesia Card (KIP) so only some students received funds from the School Operational Assistance funds.

Based on the results of testing the Head of Madrasah Aliyah Sawasta Bandung Regency on variable X, namely BOS fund management, which consists of four indicators. First, the Planning indicator obtains a calculation result of 3.40 which is in the "High" category and is in the range of 3.40-4.19. So it can be interpreted that the process of planning operational assistance funds in madrasas has been carried out well.

The second indicator, namely management, obtains a calculation result of 3.46 which is in the "High" category and is in the range of 3.40-4.19. So it can be interpreted in the process

the management of madrasah school operational assistance funds has been carried out properly because all processes of receiving, distributing, and paying are carried out according to their designation.

The third indicator, namely the implementation of obtaining a calculation result of 3.25 is in the "Enough" category and is in the range of 2.60-3.39. So that it can be interpreted that the process of implementing madrasah school operational assistance funds has been carried out well because in the process of using school operational assistance funds, madrasas have used these funds in accordance with the applicable technical guidelines and also the needs required by madrasas.

The fourth indicator, namely the evaluation, obtained a calculation result of 3.27 which was in the "Enough" category and was in the range of 2.60-3.39. So that it can be interpreted that the evaluation process has been carried out quite well because all reports on the use of boss funds carried out by madrasas have been prepared in detail and responsibly.

This is following the theory which explains that school operational assistance funds are useful for improving the quality of education, one of which is the honorarium or welfare of teachers, the cost of procuring teaching materials, the cost of coaching students, and the cost of managing schools (Fattah, 2000). By implementing the functions of planning, organizing, implementing, and evaluating (Badrudin, 2017). As the results of statistical testing, the management of school operational assistance funds (X) in Madrasah Aliyah Swata throughout the Bandung Regency obtained results with an average value of 3.25 which was in the interval 2.60-3.39 included in the qualification



"Medium/ Enough". Therefore, it can be concluded that the management of school operational assistance funds (X) in Madrasah Aliyah Swata in Bandung Regency is included in the "Good" category by taking into account several aspects, namely planning, organizing, implementation, and evaluation.

### **Learning Effectiveness**

The results of testing the effectiveness of learning at Madrasah Aliyah Swata throughout Bandung Regency on variable Y, namely the level of student satisfaction, which consists of four indicators, namely teaching quality, the appropriate level of instruction, incentives, and time.

First, the teaching quality indicator obtained a calculation result of 3.27 which is in the "Moderate/Enough" category which is in the range of 2.60-3.39. So that it can be interpreted that the learning process in the classroom has been carried out well, this is one of the characteristics for improving the quality of madrasahs.

The second indicator, namely the level of teaching, obtained a calculation result of 3.36 which was in the "Moderate/Enough" category which was in the range of 2.60-3.39. So that it can be interpreted that the level of teaching carried out by each teaching staff in the madrasah is carried out appropriately.

The third indicator, namely the incentive to obtain a calculation result of 3.45 is in the "High" category which is in the range of 3.40-4.19. So that can be interpreted as the reliability of the madrasah head in managing teaching staff to get professional teaching staff so that they can ensure that students are motivated to do learning tasks and to study the material being presented.

The fourth indicator, namely the time to obtain a calculation result of 3.27 is in the "Moderate/Enough" category which is in the range of 2.60-3.39. So that it can be interpreted that educators can provide teaching materials after the specified time

This is following the theory which explains that learning effectiveness is a reflection of the teacher's professional performance as shown in the assignment of teaching materials, teaching methods, and techniques to develop interactions and a pleasant teaching and learning atmosphere (Majid, 2006). As the results of statistical testing, learning effectiveness (Y) at Madrasah Aliyah Swata throughout Bandung Regency obtained results with an average value of 3.34 which was in the interval 2.60-3.39 included in the "Moderate/Enough" qualification. Therefore, it can be concluded that the effectiveness of learning (Y) in Madrasah Aliyah Swata throughout Bandung Regency is included in the "Good" category by taking into account several aspects, namely the quality of teaching, the right level of instruction, incentives, and time.

### **The Effect of Management of School Operational Assistance Funds (BOS) on Learning Effectiveness**

Based on the results of research conducted by the management of School Operational Assistance (BOS) funds, it influences the effectiveness of learning. With a coefficient of determination of 37.6%. It is also known that the calculated F value is 31.877 with a significance level of 0.000 <0.05, so the



regression model can be used to predict the effectiveness variable. In other words, there is an influence of the BOS fund management variable on learning effectiveness.

The influence of BOS fund management on the effectiveness of learning can be demonstrated by the management of the funds provided by the madrasah so that it can support all activities in the madrasah, one of which is the effectiveness of learning. But besides this, various kinds of activities can be carried out properly with the funds provided by the government.

This is following the results of a literature review which explains that financing management is useful for managing the finances of an educational institution by establishing various policies in the procurement and use of funds to realize the goals of the educational institution (Husnan, 1992). Educational institutions have a very important role in managing finances properly and effectively. Good and effective financial concepts include planning, management, and supervision in managing financial resources. In this case, educational institutions have a very critical role in ensuring good and effective finance to ensure that their goals and visions are achieved (Komariah, 2018).

Education is an important factor in managing finances. Educational institutions have a big role in shaping students' attitudes and habits in managing their money. They are responsible for providing education on how to manage money and how to make wise financial decisions (Masruri et al., 2021).

Aside from that can help students manage their money well by providing training and workshops on finance. They can teach students how to manage their money, manage expenses, and create a budget. They can also teach students about investing and how to put their money to good use (Wijandari et al., 2022). They can provide advice and assistance on how to create a financial plan that suits their needs and goals. They can also assist students in setting priorities and how to make budgetary arrangements. Educational institutions are also responsible for providing education on how to avoid debt and how to overcome financial problems. They can provide students with information about how to avoid debt and how to deal with financial problems if they occur. They can also assist students in dealing with financial problems by providing appropriate solutions and assistance.

Overall, educational institutions have an important role to play in helping students manage their finances well. They can provide students with information and training about finance and assist them in making wise financial decisions. With the help of educational institutions, students can have good financial planning and understand how to manage their money wisely.

#### **4. CONCLUSION**

Management of school operational assistance funds in private Madrasah Aliyah in Bandung regency, based on research results from 55 samples with four indicators namely planning, management, implementation, and evaluation are in the range of 2.60-3.39 with an average value of 3.25 and are in moderate or sufficient qualifications. It can be concluded that there is a significant influence between the management of school operational assistance funds on the effectiveness of learning in



private Madrasah Aliyah in Bandung district. And based on the test of the coefficient of determination the value obtained is 32.6% while the rest is influenced by other factors.

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