



# Managing Educational Funding to Improve The Quality of Quranic Learning: A Case Study of SD Alam Al Ghifari

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## Abstract

*This research aims to analyse and to identify the aspects of educational funding management in an effort to improve the quality of Quranic learning at SD Alam Al Ghifari in Blitar City. To obtain the data, a qualitative research approach with a case study type of research was used. This research collected data through in-depth interviews and document studies at the research site. Primary data sources were obtained from interviews with the Foundation Directors, teachers and education staff (GTK). Data analysis was conducted using the Spradley model, through the stages of generalization into cultural analysis. The research findings indicate that (1) Educational funding planning is carried out in the form of implementing a set of procedural references established by the institution, thereby enabling the prediction and mapping as well as anticipating any obstacles and potentials in achieving the specific goals of the Qur'an program, which serves as the added value differentiation of the institution. (2) The implementation strategy emphasizes aspects of transparency and accountability, which serve as effective guarantees for public trust to continue supporting the achievement of educational quality at the institution. Through efforts to optimize the synergy of educational funding partnerships, it positively impacts the achievement of institutional goals targets, resulting in implications such as parental pride for being an integral part of a successful institution, as well as student readiness and maturity in facing the future. The paper makes a valuable contribution of educational funding management that could be used to improve the Quranic learning quality.*

**Keywords:** educational finance management, funding plan, implementation strategy

## Introduction

The educational challenge facing Indonesia today is the generally low quality of education at all levels and types of education. The reality on the ground shows that the quality of our education is still low, one of the indicators is Indonesia's poor performance in the Program for International Student Assessment (PISA) in 2022. Indonesia ranked 69<sup>th</sup> out of 81 countries, with scores in reading, mathematics and science far below the targets set. The PISA results represent the lowest score in the history of Indonesia's participation in PISA, which is initiated by the OECD (OECD, 2023). And we must realize that one of the key factors in the quality of education lies in the quality of classroom learning. Many factors contribute to the low quality of learning, one of which is the aspect of financial management. In fact, financing is one of the most important and urgent educational resources, since it is classified as a scarce and limited resource. Therefore, its management must be precise in order to achieve educational goals. In the implementation of learning, financing is an important aspect and an

integral part of the study of educational management. Financial and funding issues in an educational institution are the main components that influence the implementation of the learning process activities in schools, among other aspects (Mulyasa, 2003).

Many factors contribute to the low quality of learning, one of which is the aspect of financial management. In fact, funding is one of the most important and urgent educational resources, since it is classified as a scarce and limited resource. Therefore, its management must be precise in order to achieve educational goals. In the implementation of learning, financing is an important aspect and an integral part of the study of educational management. Financial and funding issues in an educational institution are the main components that influence the implementation of learning process activities in schools, among other aspects (Mulyasa, 2003). The problem of financing education, especially in the management aspect, has not yet been solved. This fact is justified by several previous research results, which explain that the majority of sources of basic education financing depend on community participation funds and government budgets, but the percentage is still higher borne by the community. The total unit cost of education in primary schools is mostly (73.53%) the responsibility of parents. Similarly, the total unit cost of education for junior high school (70.88%) is still borne by the parents (Fattah, 2008; Supriadi, 2008; Research Center of the Ministry of National Education, 2009). This is because most of the government's education budget is allocated to supporting aspects, such as physical development, infrastructure, procurement of learning materials, and the like.

The crucial issue examined in this research is the management of educational funding in an effort to improve the quality of Quranic learning in Islamic educational institutions. This is based on the awareness that the issue of educational financing, especially in the management aspect, has not been resolved yet. In fact, this aspect is an important factor in improving the quality of learning in schools. The purpose of this research is to analyse and describe the aspect of educational financing management in the effort to improve the quality of Al-Qur'an learning at SD Alam Al Ghifari in Blitar City. This research aims to analyse and describe the planning of educational financing and the strategies for implementing educational financing in the process of Al-Qur'an learning at the institution, as well as its implications for improving the quality of Al-Qur'an learning. Furthermore, this research is expected to provide a basis for the development of theories on Islamic educational management, especially with regard to the best practices in educational financing management to improve the quality of Al-Qur'anic learning in Islamic educational institutions.

## **Methods**

The type of research used in this study is a case study method (field research) with a qualitative approach. Case studies are used to find out everything related to the research subject in detail and in depth. Qualitative research is used to give comprehensive descriptions and explanations of various aspects of an individual, a group, an organization (community), a program or a social situation (Mulyana, 2006). This research uses a qualitative approach because it aims to deeply understand how the management of educational funding is handled by SD Alam Al Ghifari in Blitar City in an effort to improve the quality of Al-Qur'anic learning. Next, the findings from the events will be summarized to find a common understanding. In order to achieve this goal, the researcher directly engaged in field research, meeting face to face with the managers of the institution who play a role in the management of educational financing, specifically related to the Qur'an learning program.

Data collection is instinctive, which means that the validity of the data is entrusted to the research subjects: whether the data obtained aligns with the perceptions or views of the subjects. Therefore, the presence of the researcher plays a primary role as a planner, executor, data collector, analyser, interpreter, and at the same time reporting the research findings

(Nasution, 1996). This is in line with the concept of qualitative research, which aims to understand human problems in a social context by creating a comprehensive and complex picture that is presented, reporting detailed views from information sources, and conducted in a natural setting without any intervention from the researcher (Herdiansyah, 2010).

According to the characteristics of the data obtained, the data collection techniques in this research are in-depth interviews and documentation studies. In this study, interviews are the primary data collection method. Most of the data were obtained through interviews starting from the foundation chairman of the foundation, who provided insights into the basic policies related to education financing to achieve the expected quality of Qur'anic learning, the school principal who explained the management of financing in the school, the teachers who shared experiences about teaching and learning activities and the impact of financing management on the quality of Al Qur'anic learning, as well as the educational staff who explained the operational technicalities and administrative support in managing education financing, and documentation. Interviews are used to explore in depth the understanding of the policies and practices of financial management that are implemented. Meanwhile, documentation in the form of archives and reports related to the management of educational financing in schools was also collected as additional data. The data found were then analysed using the Spradley model, which consists of stages of domain, taxonomy, componential, and cultural analysis in the form of conclusions.

In order to obtain valid data, this research adopts several techniques to verify the validity of data. First, the credibility test is conducted by improving the accuracy of research criteria by reading various references, books, previous research results, and related documents to compare the obtained research results. Meanwhile, the source triangulation technique is used to check the degree of trustworthiness of information obtained through data sources, whether interviews or documentation (Sugiyono, 2009). In this study, source triangulation is used to compare the results obtained from in-depth interviews related to the management of educational funding in Quranic learning with informants, namely the school principal, curriculum deputy, Quran coordinator, and school partners. Second, the transferability test, where the researcher examines the research findings by distinguishing which ones represent the research context by referring to the research problem. And third, the dependability test, which is used as a benchmark to measure whether the research process is of high quality and can be sustained, through a dependability audit by internal and external auditors to review the activities conducted by the researcher.

## **Results and Discussions**

### **A. Planning the Funding of Education in the Process of Qur'anic Learning**

Planning the financing of Quranic learning at SD Alam Al Ghifari is a stage in the process of preparing the School Work and Budget Plan (RKAS) specifically regarding the field of the Quran. The principal, Mr. Adif Fanani, confirmed through an interview that the preparation of the School Work and Budget Plan (RKAS) for Quran activities is carried out in an integrated manner. The preparation process involves relevant parties who are knowledgeable about the budget for Quran learning activities, including the foundation chairman, the principal, the committee, the treasurer, the administrative officer, the vice principal, and the Quran coordinator. The stages of preparation are threefold: first, the formulation of general directions with the foundation; second, refinement within the school team; and third, finalization and synchronization with the foundation (Fanani, 2024).

In the first phase, the foundation provides general guidance on the learning achievement goals entrusted to each institution, as well as concrete steps by the foundation will take to support the achievement process (Nurhadi, 2024). Based on the foundation's guidelines, in the second phase, the school's Al-Qur'an team developed an Al-Qur'an program to achieve the

goals. As for this program, as confirmed by the Al-Qur'an Coordinator, Mrs. Yuli Pujowati, it is translated into a series of activities, starting from those aimed at students, Al-Qur'an teachers, to parents (Pujowati, 2024). This program is then integrated with all existing educational processes in the school, resulting in a continuous chain of the Quranic learning system as shown in Figure 1.

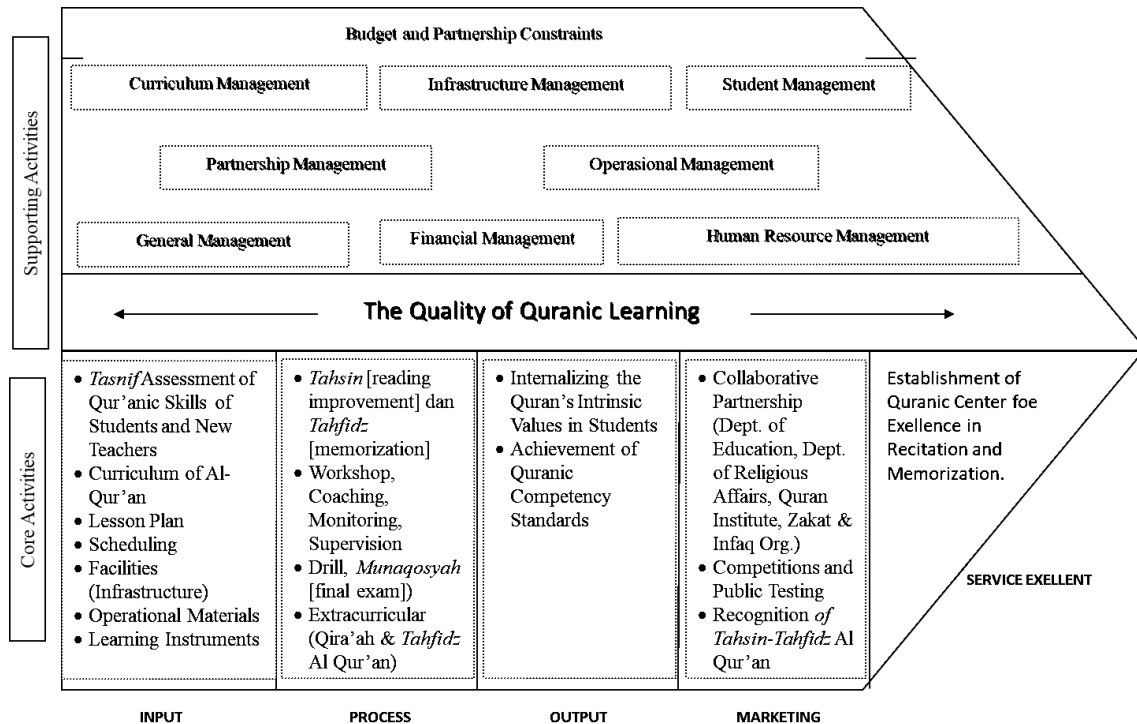


Figure 1. Chain of Quality Al-Quran Learning Information System

The researchers used the Activity Based Costing (ABC) approach, which calculates costs based on existing activities as a reference for analysing education finance management. This approach is an improvement step for the cost calculation system by emphasizing activities as the basic cost objects (Horngren et al., 2008). From the study of educational financing documentation applied in schools, cost objects were identified, namely the total costs of various activities aimed at producing quality Al-Qur'anic learning, which consist of direct and indirect costs. Direct costs in this case are twofold: firstly, the costs of teachers and educational staff who produce results in the field of Qur'anic learning, namely students who graduate with Qur'anic achievements according to targets; and secondly, the costs of materials and practical tools used in conducting learning activities. Meanwhile, indirect costs are expenses incurred to support the main activities in producing products such as general activities, administration, and routine tasks that indirectly contribute to creating quality Al-Qur'anic learning. After the activity costs are known, the researcher measures the activity cost per unit by measuring the cost per unit for the output produced by the related activities (Blocher, 2001; Wibowo, 2006).

From the cost identification process, the unit cost per student for Quran learning for new students is IDR 2,097,456 per child per year or IDR 174,788 per student per month. Meanwhile, the unit cost of Quran learning for old students is IDR 2,075,572 per child per year or IDR 172,964 per student per month (Documentation Study, 2024). The data is used as a reference for planning education funding in an effort to improve the quality of Al-Quran learning. The planning process carried out by SD Alam Al Ghifari is in line with the theory proposed by Michael Porter when he defined the value chain as a strategy to stand out (differentiation) by truly focusing on programs (activities) that are the main attraction/priorities for parents in

determining the learning place for their children, namely in the field of the Qur'an (Kumar et al., 2016). Here, this activity begins with the determination of global achievement goals, followed by the preparation of supporting programs, and finally nominated as budget items that serve as a reference for the school's operations.

### **B. Implementation Strategy of Educational Funding in the Process of Qur'an Learning**

With the Foundation's high goal for Quranic education, the school has adopted several strategies to overcome the challenges it faces in terms of funding sources. The strategy implemented by SD Alam Al Ghifari to increase the sources of funding for Quranic education includes innovation in learning, promotion, and partnerships with other parties. As confirmed by the headmaster, who stated that since its establishment until now, SD Alam Al Ghifari has a high commitment to Quranic education. Where this is reflected through the meticulous planning of programs that can support the success of Quranic education, including its funding. Every activity is always announced to the public, either through banners, billboards, and the like, or through the school's social media. Thus, there is ample opportunity for various parties, both individuals and institutions, to participate in raising a generation of Quranic experts. For now, the partnership model being developed includes individual donations and collaboration with LAZNAS Lembaga Manajemen Infaq (LMI) in the form of establishing Zakat Collection Units (UPZ) and funding special programs (Fanani, 2024). The foundation also supports special policies related to Quranic education. According to the chairman of the foundation, each institution is encouraged to innovate in order to improve the performance of Quranic education. As in the primary school, special *tahfidz* classes have been opened, with the special feature of involving *hafidz/hafidzah* for each class as two (2) accompanying teachers for each class. This has proven to be a more conducive and accelerated learning environment. The parents of the students are required to make a donation for their children according to their ability, with an average amount of IDR 100,000,- (Nurhadi, 2024).

In terms of partnership, the school has officially established cooperation with LAZNAS LMI, especially in the collection of *Zakat, Infaq, Sedekah, and Wakaf* (ZISWAF). Because the potential collection of ZISWAF from the parents of the students is so large and continues to grow, reaching the average amount of IDR 25,000,000 in last three years as stated by Mrs. Muzhar AINU Qurrotin, the Foundation's financial officer (Qurrotin, 2024). Obviously, this represents a significant potential alternative financial source for funding Quranic education. In addition to being a UPZ, schools are also given the opportunity to submit funding proposals for Quran-related activities such as *Tahfidz* Graduation, Quranic Parenting, or Quran Camp during *Ramadan*. As confirmed by Mrs. Sofiana Dewi, Director of LAZNAS LMI Blitar, who stated that in return, LMI provides *kafalah* (allowances) for teachers and scholarships for orphaned and underprivileged students, which are directly distributed directly to the school. There are three funds that the school can access, namely the *fii sabillah* fund for teachers, the scholarship fund for students, and the *dakwah* fund for religious activities, including the Qur'an programs. (Dewi, 2024). This indicates that the position of LAZNAS as a financial institution can fill the gap (funding shortfall) by providing effective intermediation services to achieve the predetermined educational goals (Shaikh et al., 2017). Even foundations can further cooperate with LAZNAS to establish a reciprocal relationship between the two by accessing *Waqf* as a social financial institution that serves as an alternative solution and the best tool for funding public institutions, including in the field of education (Mohsin, 2013; Usman, et al., 2020).

From the findings of this research, it shows that SD Alam Al Ghifari, in terms of implementing educational funding, opens wide the involvement of various parties to participate in the success of Quranic learning in the school. Among the strategic steps taken are through learning innovations, massive promotion of activities, and establishing partnerships with both individuals (donors) and institutions (partners).

### **C. Implications of Educational Finance Management in Improving the Quality of Quranic Learning**

SD Alam Al Ghifari is an educational institution that focuses on producing a generation of Quran experts. The primary goal of establishing this school is to integrate Islamic values into educational activities (KSP, 2024). This is manifested by making the learning of the Qur'an a priority to be mastered by the students. The results of the researcher's document review also revealed that the supportive programs for learning the Qur'an are indeed running well, with tangible evidence to support the achievement of these programs. In terms of external recognition, the learning process at SD Alam Al Ghifari generally falls into category A (excellent). This indicates that what has been implemented so far is considered to be in line with national educational standards. In addition, the recognition by the Ministry of Education and Culture as a participant in the second batch of Program Sekolah Penggerak (PSP) adds its own value. In terms of Quranic knowledge, the performance of the students at SD Alam Al Ghifari is at the highest level of Blitar City. The implementation of a one-class Quranic learning model with 2 (two) *hafiz/hafizah*, supported by the targeted allocation of educational funds, makes the learning environment more conducive. Another impact is the significant development in students' Quranic performance over the past three years. And recognition from external institutions regarding the quality implementation of Al Quran learning, in the form of certificates from *Munaqosyah* (Al Quran exams) and achievements at the highest level in the city of Blitar as the first rank in *Musabaqoh Tilawatil Qur'an* (MTQ) in the field of recitation.

### **Conclusions**

The implementation of an educational financial planning system in the form of established procedural reference frameworks enables the institution to predict and map as well as anticipate any obstacle and potential in achieving specific goals related to the special Al Qur'anic program, which is its added value differentiation. The aspect of excellent transparency and accountability serves as the primary guarantee for public trust to continue supporting the achievement of learning quality at the institution. Similarly, efforts to optimize the synergy of educational funding partnerships with individuals and institutions also have a positive impact on the achievement of goals. Meanwhile, for institutions, parents, and students, the robustness in the implementation of educational funding management produces positive outcomes for all three parties, with impacts corresponding to their respective differentiations, namely the achievement of learning quality goals, pride in being an integral part of a successful educational institution, and readiness, maturity, and also ease in entering advanced schools along the Al-Qur'anic path or facing the future. Educational financial management in the effort to improve the quality of learning Al Quran is a pioneering concept that can be formulated in the design of financial management in educational institutions, especially those focused on the field of Al Quran. The concept of educational financial management directly linked to the quality of learning becomes a solution to help improve the success of the world of education and the learning of the Qur'an. Therefore, educational financing management that directly touches the learning process can be applied to become more accurate in measuring, even to the stage of calculating the sources of educational costs specifically for Qur'anic learning.

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