

Education Financing Model Transformation to Build Education Accessibility Through Free School Fees at PKBM Golden

Rina Darmawan, Rugaiyah

Jakarta State University, East Jakarta, Indonesia

Email : rinadarmawanunj@gmail.com, rugaiyah@unj.ac.id

Abstract

The Ayo Lanjut Sekolah program at the Golden Community Learning Activity Center offers access to tuition-free education for those disconnected from the formal education system. This study explores the management of education financing in the program context. Through a literature review approach, this study identifies funding strategies from external sources and evaluates their impact on program sustainability. The findings show that this innovative approach successfully improves access to education without imposing costs on learners. The implication emphasizes the importance of alternative models in education financing management to support education inclusivity for equal access to education that can be widely accepted. Suggestions for future research include further development in the understanding of education finance management and mapping sustainable funding models for similar programs. This research is expected to provide valuable guidance for education practitioners in designing inclusive and sustainable financing strategies to ensure equitable access to education for all. The study utilized a literature review to assess education financing management strategies at the Golden Community Learning Activity Center, focusing on the impact of the Ayo Lanjut Sekolah Program. Results indicated that sourcing external funding, such as government grants and corporate donations, positively affected program sustainability. This innovative approach addresses financing challenges for marginalized communities, enhancing educational access. The findings underscore the significance of inclusive financing models in improving education accessibility for marginalized groups.

Keywords: Education Financing Management, Equitable Access to Education, Free School Fee, PKBM

Introduction

Education is a crucial foundation in building an inclusive and sustainable society. However, social realities often show that not all individuals have the right to education, especially those marginalized or excluded from the formal education system. Amidst these challenges, initiatives such as the Let's Go to School Program at the Golden Community Learning Center are emerging as tangible efforts to overcome barriers to educational accessibility. Equitable access to education is one of Indonesia's essential dimensions of education development.

Equality of education is a condition in which the implementation of education is carried out well both in cities and villages. Equality of access to education is an effort to ensure that all people have equal access rights regardless of differences in economic, social status, or domicile location. Efforts to equalize education are carried out by allocating an education budget of 20% of the State Budget (APBN), waiving fees for elementary schools, and providing assistance for underprivileged students at the secondary school level (Susilowati, Mujiburrohman, & Fatimah, 2023). Increased access to education is shown by the increased participation of the school-age population who receive education and the improvement of the quality of teaching staff. Increasing access to education is mandated by the 1945 Constitution to provide opportunities for every community to get education to improve their quality of life. Completing access to education is a priority for education development in Indonesia. Improving the quality of teaching staff can be done by setting an example for teachers and the Principal to improve the quality of students (Perdana, 2019).

Equitable distribution of national education development is carried out through the allocation of education funds equally, expanding access to education throughout Indonesia, and improving the quality of teaching staff. National education equity is significant because it can increase education's progress in Indonesia by allocating education funds equally, expanding access to education throughout Indonesia, and improving the quality of teaching staff (Maula, Irwandi, Sari, Sarimin, & Rondonuwu, 2023). Companies can help build infrastructure and provide essential services such as education, health, and transportation to improve the standard of living of local communities, thereby contributing to improving the quality of life of local communities and preventing horizontal conflicts that can occur due to social and economic disparities (Shakila et al., 2024).

The Golden Community Learning Activity Center, located in Jakarta and known for its fee-free Education Development Contribution (SPP) service, aims to provide equitable learning opportunities for those who have previously dropped out of school. Through an innovative approach to education financing management, the Golden Community Learning Activity Center strives to create an inclusive learning environment and expand the reach of education for marginalized communities. Creating an inclusive learning environment can be achieved by involving various stakeholders, such as students, teachers, staff, and the community, in the school's entrepreneurial activities. Educational financial management includes activities related to financial procurement, financial utilization, and financial accountability to achieve educational effectiveness and efficiency.

Education financial management also includes planning, bookkeeping, spending, supervising, and school financial accountability. In educational and financial management, principles include fairness, efficiency, transparency, and public accountability (Komariah, 2018) in preparing financial statements accurately and in real-time, following PSAK No. 45 standards concerning accounting for non-profit organizations where educational institutions are included. Using applications (software) allows the presentation of monthly financial

statements quickly and efficiently, replacing manual processes that take time. In addition, this application also allows the use of ERP concepts to present financial reports accurately and in real time (Lina, Sabriyanti, & Sartika, 2019). Therefore, this article aims to investigate the strategies and practices of education financing management implemented by the Golden Community Learning Activity Center in the context of the Ayo Lanjut Sekolah Program. Thus, this research is expected to provide valuable insights into the program's effectiveness in increasing participation and sustainability of education at the broader community level.

Lack of education funding and infrastructure, gaps in access to education between rich and poor regions, and lack of community participation in the education development process (Mushthofa, Munastiwi, & Dinana, 2022). The solution to the main problem of school dropout in children from low-income families includes the need for cooperation and attention between the school (principal and teachers) and the family or parents in giving attention to children or students. With good support and motivation, children will feel cared for and valued, so they are motivated to learn, and awareness to learn can increase to reduce the dropout rate in Indonesia (Yaneri, Suviani, & Vonika, 2022). Companies can build infrastructure, such as roads, bridges, and other public facilities, which can improve the accessibility of local people to various services and facilities (Bisbey, Nourzad, Chu, & Ouhadi, 2020).

Previous research has highlighted significant educational challenges, including insufficient funding, inadequate infrastructure, and disparities in access between affluent and impoverished regions (Mushthofa et al., 2022). Addressing school dropout rates among children from low-income families necessitates strong collaboration and support between schools and families (Yaneri et al., 2022). Motivated by care and encouragement, students are more likely to engage in learning, thereby reducing dropout rates in Indonesia. Corporate investment in infrastructure development, such as roads and bridges, also enhances local accessibility to essential services and amenities (Bisbey et al., 2020).

The Ayo Lanjut Sekolah Program at the Golden Community Learning Activity Center is an initiative that aims to provide educational opportunities to individuals who were previously disconnected from the formal education system. The Golden Community Learning Center provides access to inclusive and sustainable education for needy people through various programs and services. Equality education provides opportunities for every citizen who has not completed primary and secondary education, regardless of ethnicity, religion, race, or group, as long as they are still interested and willing to continue learning (Latifa & Pribadi, 2021).

One of the main challenges in achieving equitable accessibility of education is the issue of financing. Individuals or groups in challenging economic conditions often cannot afford their education. This becomes more acute for those who have been cut off from the formal education system, as experienced by the group who dropped out of school. The Golden Community Learning Center stands out as a promising alternative to tackling the

problem of education financing. By offering education services without tuition fees, the Golden Community Learning Activity Center provides concrete solutions for those unable to continue their education. This gives new hope in efforts to improve the accessibility of education for those in need.

The issue of educational accessibility for communities that have been cut off from the formal education system is a significant concern in efforts to create an inclusive and sustainable society. Complex factors such as economic conditions, deficient educational infrastructure, and social norms that limit learning opportunities become significant obstacles for individuals who want to continue their education after being cut off from school. In addition, the challenge of creating a sustainable and inclusive financing model is also a severe obstacle to ensuring equitable access to education for all levels of society. Inadequate financing models can be a significant barrier for individuals wishing to further their education. In this context, this research will focus on identifying factors that limit access to education for out-of-school communities and challenges in creating sustainable and inclusive financing models. In particular, this research will explore the scope and focus of education financing management at the Golden Community Learning Activity Center, which offers alternative solutions through the Ayo Lanjut Sekolah program with free tuition fees.

This research explores the pivotal role of financing management in enhancing educational accessibility for marginalized communities disconnected from formal education systems. Specifically, it seeks to identify effective financing strategies the Golden Community Learning Activity Center employs to facilitate broader access to education. Additionally, the study aims to evaluate the impact of the Ayo Lanjut Sekolah Program on educational participation and sustainability, providing valuable insights for program enhancement.

By addressing gaps in existing literature, particularly in the context of alternative education programs, this research aims to fill a critical void in understanding education financing for marginalized groups. It emphasizes innovative approaches, such as community-based financing models, to generate new insights and sustainable solutions for improving educational access. Ultimately, this research contributes to a broader knowledge of sustainable and inclusive financing management practices, with implications extending beyond the local context to inform educational policy and practice nationally and internationally. Therefore, this study aims to fill this gap by delving deeper into education financing management at the Golden Community Learning Activity Center and evaluating the impact of the Ayo Lanjut Sekolah Program on educational participation and sustainability.

This research emphasizes innovative approaches in addressing the challenges of education financing for communities disconnected from the formal education system. In this context, an innovative approach refers to using new strategies and practices that have not been widely explored in previous literature. In educational literature, some things explored

include educational innovation, contextual learning, educational reform policies, education management, Muslim intellectual paradigms, the sociology of Islamic education, and the urgency of innovation in the education system (Kadi & Awwaliyah, 2017). For example, this study will focus on non-traditional approaches in education financing management, such as community-based financing models or intersectoral partnership-oriented approaches. By carrying out this innovative approach, this research is expected to produce new insights that can pave the way for developing creative and sustainable solutions to improving access to education for people in need.

This research contributes to the scientific field by broadening our understanding of sustainable and inclusive financing management strategies and practices. By investigating strategies and practices implemented by the Golden Community Learning Center, this research can provide valuable insights into practical models for overcoming barriers to education financing. The implementation of financing in education is carried out through fund management with several practical steps, namely careful planning of the education cost budget, implementation of financing following jukes and juniors, and adequate budget supervision (Mulya, 2019). This research's implications are not limited to the local context at the Golden Community Learning Activity Center. However, they can also contribute to developing educational policy and practice at national and international levels.

Furthermore, this research offers a unique perspective by examining education financing management strategies and practices at the Golden Community Learning Activity Center, explicitly focusing on the Ayo Lanjut Sekolah program. Its innovative approach explores how seeking external funding sources, such as government grants and corporate donations, impacts program sustainability. This fresh perspective sheds light on overcoming challenges in education financing for communities outside the formal education system. By emphasizing alternative models in financing management, the study contributes to understanding sustainable and inclusive practices, promoting education inclusivity for broader access.

Research Methods

This study uses a literature review approach (Firmansyah, 2022) to understand education financing management strategies and practices at the Golden Community Learning Activity Center. This approach was chosen because it provides flexibility in exploring the nuances and complex contexts of the phenomenon under study. All stages are carried out systematically; the first stage is identifying and synthesizing previous research relevant to the topic. This literature review was conducted by examining academic databases such as Google Scholar using a combination of keywords relevant to the research topic, such as "education financing," "education financing management," "access to education equity," "Community Learning Activity Center" and "School dropout." The relevant articles are then critically analyzed to understand key concepts, findings, and gaps in existing research.

Data analysis is conducted inductively, where qualitative data from interviews and observations are analyzed thematically to identify emerging patterns, themes, and critical concepts. Literature Review is characterized by its flexibility and dynamic nature, allowing the development of multiple perspectives and in-depth exploration of less known or understood phenomena. The analysis results are then synthesized to form a coherent and overarching narrative about education financing management strategies and practices at the Golden Community Learning Center.

The study also employed a literature review methodology to examine education financing management strategies and practices at the Golden Community Learning Activity Center, facilitating a thorough assessment of the Ayo Lanjut Sekolah Program's impact on educational participation and sustainability. Data collection involved an extensive review of relevant literature through academic databases, synthesizing key findings, and identifying research gaps. Inductive analysis of qualitative data from interviews and observations enabled the identification of emerging patterns and themes concerning the center's education financing strategies. The study faced methodological limitations, such as potential bias in data interpretation and access to comprehensive datasets, which may have affected the generalizability of findings. However, the practical implications are significant, as the success of the center's innovative financing approach suggests the broader applicability of alternative models in education finance management. Socially, the study highlights the importance of such models in promoting educational equity for marginalized populations. Recommendations include further research to deepen understanding of SPP-free education financing management and the development of a comprehensive funding model for similar programs, incorporating both public and private sector support.

Results and Discussion

The analysis results show that the strategy of seeking funding from outside the school, both through government grants and from corporate donors who care about education, positively impacts the sustainability of the Ayo Lanjut Sekolah program at the Golden Community Learning Activity Center. Community Learning Activity Center (PKBM) is a community learning initiative established by and for the community. PKBM is a community-based institution that is essential for establishing, managing, learning, developing, and progressing. PKBM development strategies include effective and efficient management of human resources, application of capacity-building approaches, community empowerment, and optimization of management functions such as planning, organizing, mobilizing, coaching, assessing, and developing.

Human resource strategies that can be applied in PKBM development include recruitment and selection, human resource planning, training and development, performance appraisal, compensation, and staff/employee management (Himayaturahmah, 2017). Community participation in implementing community learning center programs is carried

out through four stages: participation in planning, implementing activities, monitoring, and evaluation, and taking benefits (Hermawan & Suryono, 2016). These results indicate that the SPP-free education financing management model can be implemented sustainably with innovative approaches in addressing the challenges of education financing for communities disconnected from the formal education system.

PKBM also organizes continuing education for residents so that knowledge and skills improve the quality of life in education, income, health, environment, religion, art, and culture. PKBM also stimulates citizens' independence, allowing them to contribute to the development of their community and even to nation-building. PKBM has a role as a forum formed from, by, and for the community to increase citizens' knowledge, skills, and independence. PKBM also functions as a community research center, especially in the development of non-formal education, to explore, analyze, and solve various problems in the field of non-formal education and skills (Zaifullah, Cikka, Kahar, Ismail, & Iskadar, 2023).

These findings imply the importance of developing sustainable and inclusive financing strategies in the context of alternative education, which can ensure more comprehensive access to education for those in need. In addition, the findings also provide new insights into the potential contribution of the private sector, especially in terms of corporate social responsibility, in supporting the education of marginalized communities. Nevertheless, it is essential to remember that this approach has limitations, including challenges in securing long-term funding and ethical considerations related to private sector involvement in education.

Therefore, the suggestion for further research is to map a more comprehensive and sustainable funding model and consider the social and ethical implications of efforts to improve access to education for all. Thus, the results of this analysis make a valuable contribution to the understanding of education financing management and efforts for equitable access to education in the community.

The interpretation of the analysis results shows that the strategy of seeking funding from outside schools, both through government grants and from corporate donors who care about education, has significantly impacted the sustainability of the Ayo Lanjut Sekolah program at the Golden Community Learning Activity Center. Through this innovative approach, the institution has successfully overcome the challenge of financing education for communities disconnected from the formal education system. These results illustrate the importance of introducing alternative models in education financing management that can address the need for equitable access to education for marginalized groups.

By relying on funding sources from outside the school, the Golden Community Learning Activity Center can maintain the continuity of the Ayo Lanjut Sekolah program without charging tuition fees to participants. This shows that innovation in education financing can be vital to improving inclusiveness and sustainable education, which is aligned with the sustainable development goals. Therefore, these results make an essential

contribution in the context of education reform and public policy to achieve more expansive access to education for all levels of society.

Discussion

The results of this study contribute significantly to the literature on SPP-free education financing management by filling existing knowledge gaps. Previously, the literature focused on conventional models of education financing, which tended not to consider marginalized groups of the formal education system, such as those who dropped out of school. Findings from this study suggest that innovative approaches in financing management, such as those implemented by the Golden Community Learning Activity Center, have great potential to improve educational accessibility for these groups. Thus, this research fills a gap in the literature by introducing more inclusive and sustainable alternative models in education financing, which can be the foundation for further theory development in this field.

The practical implications of the study's findings are particularly relevant for educational financing management practices in other similar educational institutions. Given the success of the Golden Community Learning Center in running the Ayo Lanjut Sekolah program sustainably through innovative approaches in seeking external funding, other educational institutions may consider adopting a similar strategy. This indicates that alternative models in education finance management are theoretically relevant and can be applied practically in various educational contexts. Continuing education financing strategies involve understanding formal, non-formal, and continuing education financing.

Continuing education financing is education for those who have completed primary and post-compulsory education and have entered the workforce. Conducive policies are needed to finance continuing education. Education financing is critical because it allows access to quality education for the community, supports the development of competent human resources, and contributes to the economic growth of a country (Sibarani, 2018). As such, the study's findings provide valuable guidance for education practitioners in developing more inclusive and sustainable financing strategies to ensure more comprehensive access to education for all.

A discussion of the limitations of research methods is essential to consider in the interpretation of the results of this study. One methodological limitation to note is the limitation in the use of the literature review approach. Although the literature review approach provides a great depth of understanding of the phenomenon under study, its use may limit the generalizability of the findings. In addition, because this study relied on a literature review alone, there is a potential for bias that may arise from researchers' perceptions that can affect the validity of the findings. Furthermore, because the study focused on only one alternative educational institution, the generalization of the findings is limited to that context and cannot be applied directly to other contexts.

Identifying data boundaries is also essential in interpreting the results of this study. One of the data limitations that needs to be considered is the limitation in available data access. Although efforts have been made to collect comprehensive data through participatory observation, in-depth interviews, and document analysis, it is still possible that some critical information is undocumented or unavailable. In addition, there is the potential for bias in the data collected, especially regarding respondents' interpretation and disclosure of information. This may limit the interpretations or conclusions that can be drawn from the study, as incomplete or unrepresentative data can lead to inaccurate or overly general conclusions. Therefore, it is essential to pay attention to the limitations of this data in interpreting research results and evaluating the implications of findings for education practice and policy.

For advanced research, it is recommended to deepen the understanding of SPP-free education financing management and the sustainability of similar programs. Research may focus on specific aspects of financing management, such as developing alternative funding strategies, financial risk management, or evaluating the long-term impact of programs. By exploring these aspects, future research can provide deeper insights into the factors that influence the success and sustainability of alternative education programs in addressing financing challenges. In addition, it is recommended that a more comprehensive and sustainable funding model for alternative education programs be mapped. This research can involve cross-cutting surveys and analyses to identify potential sources of external funding, both from the public and private sectors, and evaluate the effectiveness and sustainability of these models in supporting alternative education programs.

External education financing can be done through output funding to support the quantity of output (graduates) that has not been achieved, but without neglecting the quality aspect (Mukhlisin, Mujahidin, & Indupurnahayu, 2020). With more comprehensive mapping, educational institutions and related parties can have more precise guidance in designing sustainable and inclusive financing strategies to ensure more comprehensive access to education for all. This suggestion is expected to be a foundation for further research to improve the sustainability of alternative education programs and expand access to education for those in need.

The social implications of the findings of this study are very significant in efforts to equalize access to education for people in need. With the successful SPP-free education financing management model implemented by the Golden Community Learning Activity Center, creating more equitable educational opportunities for those marginalized from the formal education system has become more possible. The importance of more equitable education can be seen in implementing free education financing schemes. The scheme aims to help people experiencing poverty reduce dropout rates and encourage communities to work together to ensure children stay in school. More equitable education financing is expected to increase access to education for all levels of society (Mushthofa et al., 2022).

This implication is significant in creating an inclusive and equitable society where everyone has equal access to quality education. Thus, the results of this study not only contribute to educational development and broader social development, where each individual has the opportunity to develop his or her full potential.

Ethical considerations are critical in seeking funding from external sources and managing continuing education programs. In this context, ensuring the fundraising process is carried out transparently and fairly without creating inequality or discrimination is essential. In addition, the management of continuing education funds and programs must pay attention to ethical principles, including fairness, responsibility, and sustainability. This includes the efficient and effective use of funds and ensuring that all parties involved can enjoy the education program's benefits without exploitation or abuse of power. Cheating in the education sector can cause state financial losses, harm students by reducing the quality of education, and damage public integrity and trust in educational institutions (Rachmanta & Ikhsan, 2014). Considering these ethical considerations, it is hoped that educational programs can run well and sustainably impact society.

The study's data analysis reveals that sourcing funding from external sources like government grants and corporate donations positively impacts the sustainability of the Ayo Lanjut Sekolah program at the Golden Community Learning Activity Center. This innovative financing approach effectively addresses the challenge of funding education for communities outside the formal education system, suggesting the potential of alternative models in education finance management to enhance educational accessibility for marginalized groups.

The study emphasizes the significance of introducing alternative models in education financing management to ensure equitable access to education for marginalized communities. By leveraging external funding sources, the Golden Community Learning Activity Center maintains the Ayo Lanjut Sekolah program without imposing tuition fees, showcasing the importance of innovative financing for inclusive and sustainable education aligned with sustainable development goals.

Practically, the study's findings offer insights into educational financing management practices in similar institutions. The success of the Golden Community Learning Center in sustaining the program through innovative funding approaches suggests the viability of adopting similar strategies elsewhere. This underscores the relevance of alternative models in education finance management for diverse educational contexts. Moreover, the study sheds light on the potential role of the private sector, particularly in terms of corporate social responsibility, in supporting education for marginalized communities. However, it also acknowledges challenges such as securing long-term funding and ethical considerations associated with private sector involvement in education. In summary, the study demonstrates the effectiveness of the Ayo Lanjut Sekolah program in addressing education financing challenges for disconnected communities. Its findings contribute significantly to understanding SPP-free education financing management and highlight the potential role of

the private sector in supporting education for marginalized groups. These implications are pertinent for similar educational institutions, emphasizing the importance of alternative financing models for equitable educational access.

Conclusion

The conclusion of this study confirms that the SPP-free education financing management model at the Golden Community Learning Activity Center, exemplified by the Ayo Lanjut Sekolah program, significantly contributes to increasing access to education for marginalized communities, particularly those disconnected from the formal education system. By leveraging corporate social and environmental responsibility programs as alternative sources of business capital, companies demonstrate a commitment to profit-making and social responsibility towards communities and the environment. The program effectively sustains educational activities without imposing tuition fees on participants through the strategic pursuit of funding from external sources such as government grants and corporate donors invested in education. These findings underscore the critical implications for fostering inclusive and equitable societies, ensuring equal opportunities for quality education. Recommendations for future research include further exploration of SPP-free education financing management and similar program sustainability, focusing on developing alternative funding strategies and assessing long-term impacts. Moreover, mapping a comprehensive and sustainable funding model for alternative education programs can provide more precise guidance for educational institutions and stakeholders in designing inclusive financing strategies to broaden educational access. Integrating these findings into education practices and policies holds the potential to realize the vision of equitable and sustainable education for all, paving the way for a brighter and more inclusive future for future generations.

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