



EDUCATION AUTHORITY, FUNDS AND ACCOUNTABILITY

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Abstract

Education depends on funds or funding, and quality education requires high funds or costs; it is impossible to want quality education at low costs. Good and quality Education if the accountability of Education is carried out correctly. This study attempts to describe the authority, funding, and accountability of Education. They use the library method with literature research tools, books, and manuscripts. The study results explain that authority means power, the authority given, entrusted by the state. Authority is a position, right, authority to ratify. Authority is obtained from two attributive and non-attributive ways. Education funds are expenditures in the form of resources in goods/objects; money is intended to support the learning process. Accountability is accountability and is divided into two vertical accountability and horizontal accountability.

Educational accountability means independent, continuous learning outcomes assessment: success, professional, and system accountability. Accountability involves the task of individuals/organizations who are obliged to take responsibility for their duties, work, whether given sanctions or rewards. In conclusion, if the authority, funding, and accountability of Education are carried out properly, it will make an educational institution of good quality. On the other hand, it will be difficult and will never even be able to advance and have quality education. Sustainable learning outcomes. Success, professional, and system accountability. Accountability involves the task of individuals/organizations who are obliged to take responsibility for their duties, work, whether given sanctions or rewards. In conclusion, if the authority, funding, and accountability of Education are carried out properly, it will make an educational institution of good quality. On the other hand, if not, it will be difficult and will never even be able to advance and have quality education. Sustainable learning outcomes. Success, professional, and system accountability. Accountability involves the task of individuals/organizations who are obliged to take responsibility for their duties, work, whether given sanctions or rewards. In conclusion, if the authority, funding, and accountability of Education are carried out properly, it will make an educational institution of good quality. On the other hand, it will be difficult and will never even be able to advance and have quality education.

Keywords: Authority, Funds, Accountability, Education

A. Introduction

Funds and funding or funding for Education are interrelated things that cannot be separated for any reason in the process of implementing Education and become one main unit consisting of several component elements including education financing, education funding sources, education financing mechanisms, allocation of education funds, the effectiveness of education fund management, and accountability for the use of education funds. So that it can be seen what happens in all parts of the implementation of the management of education funds, see the main problems that arise, and then look for solutions in solving them.

Accountability is the active and effective functioning of each driving

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component following the course of the plan within a company, of course following the duties and responsibilities of each of these components. In short, accountability is the obligation of every individual, group, leader, and authority entrusted with managing all resources related to all questions regarding accountability. Mc. Ashan, said accountability is the state of a person who is judged by others because of his ability to complete a goal for which he is fully responsible(Nanang Fattah, 2001).

B. Method

They are using library research in the form of a series of activities related to collecting library data, reading and recording activities, and processing information on research materials (Mestika Zed, 2008). This type of research aims to collect data and all available information by using various materials contained in books and library rooms. These data can be used as the basic foundation and main tool for researching the field. The library materials used can be literature, books, ancient manuscripts, notes, historical stories, documents.

C. Finding and Discussion

1. Authority

Authority/auctoritas means power, the authority given or entrusted by the state. Authority in the form of position, right, authority to ratify something. In the context of government, authority is often used interchangeably with power. However, if you look at it, there is a difference between the two. Power is more about influencing someone to do something that he or she doesn't even want to do. In addition, if viewed from the authority, it is more directed to claims of legitimacy, justification, and full rights to exercise that power(Abdul Halim, 2019).

Thus, if a straight line is drawn, authority tends to lead and is to advise, invite, to carry out every responsibility that has been carried out with full awareness of the soul by the owner of the power.

Correspondingly, Authority/authority/according to (KBBI) is meant: 1) Legitimate power is given to institutions in society that enable officials to carry out their functions. 2) Right to act. 3) Power. 3) Authority. 4) The right to take action or the right to make rules to govern others (Ministry of National Education, 2008). It can be said that authority is a tool to motivate workers with self-directed authority without interference from other people/parties in its implementation.

In the context, authority or authority is divided into 2: 1) Formal, stating that authority is given because a person is given, bestowed, inherited. This authority is obtained in two ways: attributive (original), which is an authority given directly by the applicable laws and regulations. Suppose the President makes Perpu, PP, and the like. Through this attribution pattern, new government authority is created. Meanwhile, non-attributive (not original) authority is authority obtained by someone due to the activity of delegating or transferring authority, for example, carrying out tasks (PLT).

Meanwhile, non-formal authority can be seen in a scholar (kiyai). The kiyai's authority can be seen from several sources: 1) Community support and acceptance, 2) Institutional support (Abdul Halim, 2019). Which in its non-formal conception refers to the charisma possessed by everyone who has a significant influence in a particular society.

Furthermore, regarding formal and informal authority, it turns out to be in line with a concept of leadership authority proposed by Weber, which distinguishes authority into 3, namely: Charismatic authority. These, namely, supernatural or intrinsic beliefs, are believed to exist in a

person. Traditional authority arises as a result of habits and traditions institutionalized in society's culture. Legal-rational authority, obtained by a person based on a legal and rational rule, formally refers to the legal system (Abdul Halim, 2019).

It can be concluded that this charismatic authority is an advantage possessed by a person and is not possessed by most other people in general, and people also admit to even listening to what he has to say and convey. Traditional authority refers to the advantages of a person or certain people because pre-existing environmental conditions influence them. Formal legal authority itself refers to the terms and conditions made by legislation and given to someone who is considered capable of accepting it.

As with power, authority and power are two different things. The difference is that power comes from outside the individual, while authority arises from the depths of the individual who gives him the powers that can move others because of the attitude of authority and charisma possessed by the individual himself. While the power of principle operates outside of man, authority emerges and naturally flows from within man as an individual (Doni Koesoema A, 2016). In this explanation, it is found that the activities of authority originating from within humans meet and deal directly with forces that come from outside themselves or from other people.

Looking at the definition of authority explanation, it must be acknowledged that the production or service that is produced and presented to customers is not solely the work of subordinates because of an order, but also cannot be separated from the role of leaders who are qualified with their abilities, namely supervisors. They are the first people who have full authority to do whatever is considered best to meet

customer satisfaction(Bartono & Rufino, 2010). This includes the process of implementing accountability for education funds, which clearly and straightforwardly aims to provide accurate and clear information about good and true/real accountability openly and transparently on every type of educational activity that has been implemented successfully or not to all relevant parties periodically/periodically and Every year.

2. Fund

In the system of Law no. 20 of 2003, it is stated that education funds are all expenditures in the form of resources (inputs) either in the form of goods/objects or in the form of money, all of which are intended to support the activities of the learning and teaching process. In the government regulation of the Republic of Indonesia Number 48 of 2008 concerning education funding, it is clear that education costs include: unit costs of Education, costs of organizing or managing Education, personal costs of students. Then in article (2) paragraph (1), it is explained that education funding is a shared responsibility of the government, regional governments, and the community. In paragraph (2), it is said that the community in question is a) Educational unit organizers or institutions established by the community, b) Students, parents/guardians of students (Government Regulation of the Republic of Indonesia, 2008). Thus, it can be seen that all layers are closely related to each other according to the existing conditions.

There are 2 types of costs in Education, including direct and indirect costs as stated by R. Johns, Edgar L. Morphant, and Kern Alexander, namely: "Education has both private and social costs, which may be both, direct indirect, direct costs are incurred for tuition, fes, books, room, and board. In a public school, the majority of these costs of Education are embodied in the earnings forgone by all persons of working age, but

forgone earnings are also a cost to society, a reduction in the total productivity of the nation. (R. Johns et al., 1983). "Direct costs consist of costs incurred for all purposes of teaching and student learning activities. Most of the direct costs referred to are derived from the school system, such as tuition fees, mandatory or non-obligatory contributions from parents, or those incurred by students themselves to purchase equipment/equipment to carry out their Education, such as the cost of books, equipment, and pocket money. The indirect costs are lost profits in the form of lost opportunities and are sacrificed by students during learning (Akdon & et al., 2017a). Indirect costs can be considered lost income due to leaving work to participate in educational/school activities.

Direct Costs are costs incurred directly to finance all implementation needs related to teaching, research, and community services, such as salaries for teachers, non-educational employees, textbooks, and other equipment. Indirect costs (indirect costs) include the loss of income of students because they attend Education (Yohana & et al., 2017).

3. Accountability

In government legislation No. 71 of 2010, it is stated that accountability is responsible for every type of resource management and the implementation of all policies entrusted to activity reporting entities to achieve the goals that are decided and determined periodically / periodically. (SAP Committee, 2012). In the context of government institutions, accountability has the meaning of accountability which is one of the characteristics of the application of "good governance" or a clean, honest, good, and quality government management implementation system, where all current estimates originate from a thought that the management of public administration is the main issues in the goal of

achieving a clean, honest and fair government (Abdul Halim & Muhammad Syam Kusufi, 2011).

Accountability is a broader concept than the term stewardship. Stewardship leads to the management of an activity economically, efficiently without being burdened with the obligation to make reports and report responsibilities. At the same time, accountability refers more to accountability for all activities by a steward to the giver of responsibility (Mardiasmo, 2009). Judging from its implementation and function, accountability is divided into 2, namely: 1) vertical accountability, which is full responsibility for all fund management to higher authorities, for example, making accountability reports for each work unit (office) to local governments, and accountability reports from the local government to a higher central government and accountability reports prepared by the central government are submitted to the DPRD. 2) horizontal accountability is accountability conveyed to the wider community (Mardiasmo, 2009).

It must be understood that the accountability of accountability reports that are made and reported periodically is not only from the recipient to the leader (vertical) or the giver but also must be conveyed openly and transparently to the wider community (horizontally) so that all relevant parties can also understand and know how to report accountability from the implementation of each activity.

a. The Concept and Purpose of Educational Accountability

Leon M. Lesinger (in Knezevich: 1973) explains, operationally accountability of Education is defined as a free and continuous assessment of all the achievements of a learning process. It can also be interpreted as the relationship between student achievement and the goals set, with the scale of resources that have been held, with various

ways of defined expertise. To achieve stable accountability, it must first be determined whether the completion of a task can be objectively examined and assessed or not (Jalal Fasli & Dedi Supriyadi, 2001).

Indeed, accountability requires rules, measures, or performance that can be used as indicators of the success of work or planning. It can be said that accountability is an individual or group effort tasked with carrying out full responsibilities to be able to show, provide work results that have been determined together in planning to provide a sense of satisfaction for those who have an interest.

The concept of educational accountability developed from the opinion that whoever is entrusted with the task of educating must account for it properly (Depdikbud: 76). It is understood that it applies to every individual or organization or group to be accountable for their duties and work as contained in a good and accurate report to their superiors; from the report submitted to the superior, each individual or organization and group will later receive an award or be given strict sanctions.

In implementing educational accountability, all stakeholders involved in the implementation of school activities need to be fully responsible for trying to improve the performance, quality of Education, or student achievement in schools. So actually, what is being accounted for is student learning achievement and the quality of graduates because it is the responsibility of Education that is required to provide the best service in the academic field to students and quality, quality graduate results.

The purpose of implementing educational accountability, as stated by Slamet (2005) cited by Agus Wibowo, is to encourage the creation of accountability for a school's performance as one of the absolute

requirements for the creation of good quality and reliable schools. School administrators must understand that they must be accountable for the results of their respective work that has been carried out to the community (Agus Wibowo, 2013). In addition, educational accountability aims to assess each school's performance and community satisfaction with academic educational services provided by the school.

The concept of the formulation of educational accountability above is not the end of a process but intends to emphasize that educational accountability is to encourage the emergence of trust, public sympathy for much higher schools. In a sense, it is said that educational accountability is the starting point for improving the continuity of better, quality education services.

Conditions that need to be considered so that educational accountability can answer the satisfaction of the wider community. Among them, as stated by David and Aubrey, quoted by Akdon, et al.: 1) Knowing the goals and objectives of the school to be achieved, 2) Schools have facilities and methods that can measure the achievement of goals and objectives, 3) Schools have a good system, method and can provide characteristics of continuous student learning, 4) Schools have a clear cost accounting system and a resource distribution system that links costs and resources as a result of schools in producing Education, 5) Schools must modify, change, adapt their programs based on well-connected data achieved or not achieved educational outcomes (Akdon & et al., 2017).

If the five conditions are examined, it can be seen that the school is said to be accountable if it has clear goals, clear measurement methods, clear teaching methods, clear cost accounting, and can adapt to any planned programs that are made to do well.

b. Types of Educational Accountability

The ability possessed by educational institutions in maintaining the quality of Education so that it can be accepted, trusted by the community is called educational accountability. The concept of accountability in the world of Education is known, referred to as educational accountability(Jalal Fasli & Dedi Supryadi, 2011).

Education accountability is divided into 3, namely: 1) Success Accountability, setting a specific and clear goal. 2) Professional Accountability refers to the extent to which practical standards made about attitudes, skills, and techniques that have been reliably and adequately tested are used to achieve high results. 3) System Accountability, as a whole, the education system should be accountable for realizing every promise to the community in return for various facilities (facilities) provided to the community. (Directorate General of Higher Education, 1983).

In line with that, according to the State Administration Agency (LAN), quoted by Maryono, accountability is divided into 4 types, namely:

- a. Financial accountability: Accountability regarding financial integrity, disclosure, compliance with regulations.
- b. Benefit accountability: Paying attention to government activities.
- c. Procedural accountability: Accountability whether the policy has taken into account morality, ethics, legal certainty, and adherence to decisions to support the achievement of the final goals that have been set.
- d. Purpose, benefits of accountability: To encourage the formation of accountability performance as a condition for creating good quality and reliable schools. Moreover, assessing school performance and community satisfaction with educational services(Maryono, 2018).

The American Educational Research Association (American Educational Research Association in Murphy and Louis (1999: 467-471), quoted by Akdon et al., defines 6 types of accountability: Bureaucratic (bureaucracy), legal (legal), professional (professional), political (politics). Neave (1972: 72): "... The issue of accountability in Education may be seen as originating from a rather wider political expression of concern which hitherto has been limited to those involved with the technical, managerial, and administrative aspects of Education...(Akdon & et al., 2017)" (The issue of accountability in Education can be seen as stemming from a broader political expression of concern hitherto limited to those involved in the technical, managerial, and administrative aspects of Education).

c. Obstacles and Violations in Education Accountability

In practice, carrying out educational accountability properly is not an easy matter, which can be carried out immediately without any obstacles or obstacles that must be faced, especially in the external, internal sphere, which has an important role in implementing Education, namely schools. The constraints faced may come from the educational institution itself, its educational staff, its educational administrator, teachers or educators, students/students, the community, including parents of students, and the surrounding community who have an important role in the advancement of Education. Especially the parties who have an interest.

Obstacles that can be seen in carrying out accountability are that students may refuse the purpose of the activity to be followed because it is not following their wishes, the teacher as the leading party may object to changing the ways and styles that have been mastered into a habit because they feel interfered with, supervised, and assessed for their skill

activities. (Akdon & et al., 2017). For teachers as educators and students as students, of course, whether they have readiness or not, this is a problem faced today, especially mental readiness or lack of self-confidence.

Education administrators (principals, supervisors, education offices) can be a threat because they will interfere and change things that have been standard so far, such as textbooks, design designs, standard classrooms, costs, and others. Educational institutions (schools) and education staff sometimes feel at a crossroads because, on the one hand, they are required to produce quality graduates (outputs), but on the other hand, it is not easy to get the desired prospective students or students. (Akdon & et al., 2017). This is also a scary expression because accountability demands clarity and transparency of the situation following reality without any lies in a clear report to all parties.

The interests of the community and the government sometimes conflict because improving the quality of Education requires high costs. If the costs are limited, of course, it is highly expected that the participation of the community will also be greater. On the one hand, people want a high-quality education at lower costs. Herein lies the difficulty because it must also be balanced between the two interests(Akdon & et al., 2017). People expect the best at a low cost, even if it is free. In addition, the different local social conditions will allow for rejection or coercion when they have to be involved in taking a role in the implementation of good and quality education.

It is undeniable that all the obstacles and obstacles that are expressed are real and clear facts in our midst. Readiness and unpreparedness become frightening expressions that may haunt the implementation of the concept of accountability. Of course, for those who

are ready and accepting of new things, it will be a little easier to implement. In essence, no matter how good and good the purpose of accountability is, there are bound to be obstacles and obstacles that will be encountered and faced.

Violations in educational accountability, A. Ridwan Halim, identified at least 14 main groups that could tarnish the accountability of the world of Education or commonly known as criminal acts of Education. As for the violations that are still encountered until now, among others, (Directorate General of Higher Education, 1983):

- 1) Educators emphasize/suppression on students: a commercial setting or called blackmail in disguise, and a personal sentiment background.
- 2) Emphasis by educators so that students comply with his wishes. For example: Taking lessons/courses made outside the classroom, Buying a diktat made by the educators themselves, Giving something/called a tribute to educators.
- 3) Unreasonable and reasonable treatment of students. This includes abusive behavior, sexual harassment, ridicule, insults, and bullying.
- 4) Implementing teaching with low-quality content and methods that are completely useless can even harm students. Among them:
 - Lazy, does not explain and explain student mistakes
 - Short-sighted / narrow-sighted. Reluctant to acknowledge other people's opinions, they tend to force students to admit their opinions even though there are other, better opinions.
 - I am not mastering the material being taught.
 - Presentation of teaching materials that do not meet the requirements to achieve the quality of the lesson.
- 5) Plagiarism: theft, forgery, piracy, the work of others in whole or in part.
- 6) Fraud/false recognition of other people's positions/works that do not

exist to be trusted and get what is not their right.

- 7) Defamation of the institution's reputation involving people in it, both teachers, students, and employees.
- 8) It leaked confidential documents that damaged the objectivity of the value of Education and teaching, for example, leaking the answer keys for the National Examination.
- 9) Misuse of office that harms the public interest.
- 10) Misappropriation and misuse of scholarships, giving scholarships to those who do not deserve it.
- 11) The implementation of deviant Education and teaching is not responsible for the teacher concerned.
- 12) The implementation of Education and teaching deviates from the values of decency, decency, law, and public order.
- 13) Various forms of action disrupt normal conditions in Education and teaching, such as a strike to teach without reason, strike to learn, brawl, threats to education providers.
- 14) Actions in the form of threats, displacement, cornering, slander, obstacles from parties serious about investigating, dismantling, taking action against every perpetrator of an educational crime.

The violations of educational accountability mentioned above are real facts that cannot be denied until now. Venomenna is all real and genuine, and it is still happening that we can see or maybe have experienced, both for ourselves, children, families, and relatives while studying at the elementary school level up to college.

The fourteen identification errors or violations tarnish the good name of the world of Education and accountability and immediately become a factor inhibiting the progress of the world of Education, of course. If this continues, of course, Education will never progress, and

naturally, it will always be left behind. It becomes homework for all levels, of course, to participate and participate as a solution to maintain, supervise, all the actions of individuals who tend and like to do wrong and wrong activities so that the condition of the educational process of an institution or school is good and clean.

d. Education Accountability Improvement

In addition to the obstacles and obstacles faced, at least there are efforts and efforts to improve education accountability. According to Slamet, 8 things must be done to increase accountability, including:

- a. The school first designs an accountability system such as implementing its accountability.
- b. Schools make behavioral guidelines, a system for monitoring the performance of school administrators, and a supervisory system with strict sanctions.
- c. The school makes a development plan and submits it to the community at the beginning of each fiscal year.
- d. Develop indicators for measuring each school's performance and convey it to the community.
- e. Measure the achievement of educational service performance and convey the results to the public at the end of each year.
- f. Provide responses and answers to all general questions about who will receive educational services.
- g. Update new work plans as new agreements and commitments(Happy PH, 2005).

From the efforts that must be made, everything cannot be separated and relies on the willingness and ability of the school to make it happen. If the school understands, knows, understands the state of the existing resources in the school, of course, it becomes easier to mobilize,

realize accountability for good and quality education in accordance with the intended goals.

Indeed, schools must involve all school apparatus and existing resources and involve the role of the community to contribute to developing and updating all systems that are considered unable to guarantee the realization of educational accountability in schools. Among those who can and need to be involved are school committees, parents, communities, and local governments to implement them. Thus, all parties involved from the beginning already knew and felt ownership and a sense of responsibility for the planned system following a joint decision.

If efforts have been made to increase the accountability of Education in schools, the next step is to measure the success or failure of the accountability of Education. To see the success or failure of accountability, Slamet stated the indicators that describe the success of accountability, namely: 1) Increased trust, community satisfaction with schools, 2) Growing public awareness to assess the implementation of Education in schools, 3) Increased suitability of activities in schools with values and norms that develop in society(Happy PH, 2005).

It takes severe and extra effort to build and foster public awareness of the importance of success. Without readiness and openness, and willingness, it would be impossible. In addition to the indicators above, the success of school accountability is measured by:

- a. Increasing students have academic and non-academic learning achievements recognized at national and international levels from various fields of science.
- b. It increased public recognition of special programs considered meaningful for students and the community.

- c. We are increasing the ability of schools to develop social capital to improve the quality of Education (Siti Irene Astuti D, 2012).

Suppose educational accountability is carried out by all educational institutions and schools and has self-preparedness for all its devices. So it can be ascertained that the implementation of Education in the future will be better and Education will advance from various sides. However, if not, Education will seem just like that; moreover, violations of educational accountability are still rampant without feeling guilty and sinful.

Important points related to the types of violations that tarnish the good name of educational institutions and the accountability that is still being carried out and practiced must be cleaned up first with all efforts so that the conduciveness of the educational environment is clean and no party is harmed. If efforts to clean up all violations can be implemented and successfully implemented, the educational implementation institution will undoubtedly run smoothly according to good plans and targets.

D. Conclusion

Authority means power, the authority given, entrusted by the state or position, the right to authorize something. Authority or authority is divided into 2, namely formal and informal. Formal authority is obtained in two ways: attributive and non-attributive. Education funds are expenditures in the form of resources in goods/objects intended to support teaching and learning activities.

Accountability is the responsibility for each type of resource management, implementing all policies entrusted to the activity reporting entity to achieve the goals that have been decided, determined periodically / periodically. Judging from its function, accountability is

divided into 2: vertical and horizontal accountability.

Operationally, educational accountability is defined as an independent, continuous assessment of all achievements in a learning process (student learning outcomes). Educational accountability consists of Success, professional, and system accountability. Accountability is a process involving the duties of individuals/organizations part of one body who are periodically obliged to account for their duties, work to the competent superior for all good deeds, give sanctions or rewards.

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