

Analysis Of Educational Financing At SMA Gotong Royong In Kota Bangun

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Abstrak

Penelitian ini bertujuan untuk menganalisis struktur, alokasi, dan pengelolaan pembiayaan pendidikan di SMA Gotong Royong, Kota Bangun. Fokus penelitian ini adalah memahami bagaimana sekolah mengalokasikan anggarannya untuk berbagai kebutuhan seperti biaya operasional, pemeliharaan, dan modal, serta mengidentifikasi tantangan yang dihadapi dalam pengelolaan keuangan. Pendekatan penelitian yang digunakan adalah deskriptif kualitatif, yang memungkinkan analisis mendalam terhadap data pembiayaan sekolah, alokasi anggaran, dan efektivitas penggunaannya. Hasil penelitian mengungkapkan bahwa alokasi terbesar dari anggaran SMA Gotong Royong diarahkan pada Belanja Pegawai, yang mencapai 81,52% dari total anggaran sebesar Rp 72.128.000. Hal ini mencerminkan prioritas sekolah pada pembayaran honorarium staf secara rutin. Namun, dominasi belanja pegawai juga menghadirkan tantangan, seperti keterbatasan dana untuk investasi jangka panjang seperti pengadaan fasilitas dan peningkatan infrastruktur. Belanja Modal, yang hanya menyumbang 4,62%, digunakan untuk pembelian pemindai portabel, tetapi ini jauh dari cukup untuk memenuhi kebutuhan optimal dalam mendukung pengembangan teknologi dan fasilitas pembelajaran modern. Distribusi anggaran per kuartal menunjukkan pola yang tidak merata. Kuartal pertama dan ketiga memiliki alokasi tertinggi, masing-masing sebesar Rp 18.032.000 dan Rp 21.332.000, sementara kuartal kedua relatif lebih rendah karena hanya mencakup pembayaran rutin staf. Belanja Pemeliharaan menerima alokasi sebesar 9,24%, yang difokuskan pada perawatan ruang UKS dan penampungan air. Namun, alokasi ini perlu diperluas untuk mencakup peningkatan fasilitas lain, seperti ruang kelas dan peralatan laboratorium. Kesimpulan dari penelitian ini menekankan pentingnya meningkatkan alokasi untuk Belanja Modal guna mendukung investasi jangka panjang yang berkelanjutan. Selain itu, distribusi anggaran yang lebih seimbang di setiap kuartal harus diprioritaskan untuk memastikan pengelolaan keuangan yang efektif. Temuan penelitian ini diharapkan dapat menjadi referensi bagi sekolah swasta lainnya dalam merumuskan strategi pembiayaan yang efektif serta memberikan masukan kepada pembuat kebijakan untuk mendukung sekolah swasta dalam menyediakan pendidikan berkualitas tinggi dan berkelanjutan.

Kata kunci: Pembiayaan Pendidikan, Belanja Operasional, Belanja Modal, SMA Gotong Royong, Analisis Anggaran

Abstract

This study aims to analyze the structure, allocation, and management of educational financing at SMA Gotong Royong in Kota Bangun. The focus of this research is to understand how the school allocates its budget for various needs such as operational expenses, maintenance, and capital, as well as to identify the challenges faced in financial management. The research

approach used is descriptive qualitative, which allows for an in-depth analysis of school financing data, budget allocation, and the effectiveness of its usage. The findings of the study reveal that the largest allocation of SMA Gotong Royong's budget is directed toward Personnel Expenditures, which account for 81.52% of the total budget of IDR 72,128,000. This reflects the school's priority on regular staff honorarium payments. However, the dominance of personnel expenditures also presents challenges, such as limited funds for long-term investments like facility procurement and infrastructure improvement. Capital Expenditures, which only account for 4.62%, were used for the purchase of a portable scanner, but this is far from sufficient to meet the optimal needs for supporting technology development and modern learning facilities. The distribution of the budget across quarters shows an uneven pattern. The first and third quarters have the highest allocations, amounting to IDR 18,032,000 and IDR 21,332,000, respectively, while the second quarter is relatively lower as it only covers routine staff payments. Maintenance Expenditures received an allocation of 9.24%, which was focused on the upkeep of the UKS room and water storage. However, this allocation needs to be expanded to include the improvement of other facilities, such as classrooms and laboratory equipment. The conclusion of this study emphasizes the importance of increasing the allocation for Capital Expenditures to support sustainable long-term investments. Furthermore, a more balanced distribution of the budget across each quarter should be prioritized to ensure effective financial management. The findings of this study are expected to serve as a reference for other private schools in formulating effective financing strategies and provide input to policymakers to support private schools in providing high-quality and sustainable education.

Keywords: *Educational Financing, Operational Expenditures, Capital Expenditures, SMA Gotong Royong, Budget Analysis*

A. Introduction

Education is a fundamental right that every individual must receive as preparation to face future challenges and participate in national development.¹ In the National Education System Law in Indonesia, education is recognized as an effort to enlighten the nation's life, which requires sustainable management and funding.² Quality education demands adequate resources, including teaching staff, educational facilities, and learning technologies.³ One essential component that supports the provision of quality education is educational financing, which includes funding for operations, infrastructure, curriculum development, and the welfare of educators.⁴

In Indonesia, private schools such as SMA Gotong Royong in Kota Bangun face unique challenges in terms of financing. Unlike public schools that receive regular funding from the government, private schools largely depend on funds from the community, particularly the

¹ Ali, *Pendidikan Untuk Pembangunan Nasional*.

² Umam, 'Dinamisasi Manajemen Mutu Perspektif Pendidikan Islam'.

³ Hasanah et al., 'Analisis Faktor Penghambat Dan Upaya Untuk Peningkatan Mutu Pendidikan Di Sekolah Dasar Negeri'.

⁴ Nurhalimah, Darmiyanti, and Rukajat, 'Strategi Kepala Sekolah Dalam Manajemen Pembiayaan Pendidikan Di MTs Mathla'ul Huda Cikande Karawang'.

fees paid by students' parents.⁵ Other potential sources of funding, such as grants or support from foundations, are sometimes insufficient or inconsistent. Reliance on school fees as the primary source of funding can become a burden for parents, especially those from lower to middle-income backgrounds, who are also affected by economic dynamics such as inflation and rising living costs. This situation requires SMA Gotong Royong to manage its funds carefully to meet operational needs without overburdening the parents.

The financial constraints at SMA Gotong Royong also impact efforts to improve the quality of education. Private schools are generally required to be independent in enhancing facilities and the quality of education to remain competitive.⁶ However, budget limitations often restrict the school's ability to update educational infrastructure, enhance teacher capacity through training, and develop curricula that align with the needs of the times. In fact, the availability of adequate facilities and qualified teachers significantly influences the learning process and student outcomes.⁷ Additionally, the school must allocate funds for extracurricular activities, which are considered essential in supporting the development of students' character.⁸

Given this reality, a thorough study of the management of educational financing at SMA Gotong Royong Kota Bangun is necessary. This study aims to analyze the structure and allocation of funds at the school, as well as identify the challenges faced in financial management. Additionally, this research will explore how financing policies can be optimized to support the improvement of educational quality at SMA Gotong Royong. Through this analysis, it is expected to provide an overview of the financial management practices implemented by SMA Gotong Royong, including strategies used to overcome funding limitations, which can serve as a reference for other private schools facing similar challenges.

Furthermore, the results of this study are expected to contribute to the school in developing effective and efficient financing strategies and maximizing the use of available funds. Additionally, this study is also hoped to provide input for local governments and relevant stakeholders to support private schools in providing affordable and quality education. In this way, SMA Gotong Royong is expected to continue growing and making a positive contribution to society, particularly by producing graduates who are competent and competitive in the era of globalization.

This background is expected to provide a deeper understanding of the importance of analyzing educational financing at SMA Gotong Royong and its implications for the quality of education in private schools.

⁵ Hutabarat et al., 'Analisis Sumber Dana Pendidikan SMKS St. Nahanson Parapat Sipoholon'.

⁶ Fitriah, Wildan, and Khusniyah, 'Strategi Kepala Sekolah-Madrasah Dalam Membangun Keunggulan Kompetitif'.

⁷ Susanti, 'MANAJEMEN BERBASIS SEKOLAH DALAM PENINGKATAN KUALITAS PENDIDIKAN ISLAM'.

⁸ Lutfi et al., 'Strategi Kepemimpinan Kepala Sekolah Dalam Membangun Kepercayaan Masyarakat (Studi Kasus Di SDN Rowokangkung 01 Lumajang)'.

B. Research Methods

This study uses a qualitative descriptive approach to understand the structure, allocation, and effectiveness of educational fund management at SMA Gotong Royong Kota Bangun.⁹ This approach was chosen because it allows the researcher to analyze and interpret complex and detailed data related to financing education in private schools.

C. Results and Discussion

1. Findings

The total budget analyzed amounts to IDR 72,128,000. This budget is divided into two main categories: Operational Expenditure of IDR 62,132,000 and Capital Expenditure of IDR 3,332,000. The budget distribution by quarter shows the following:

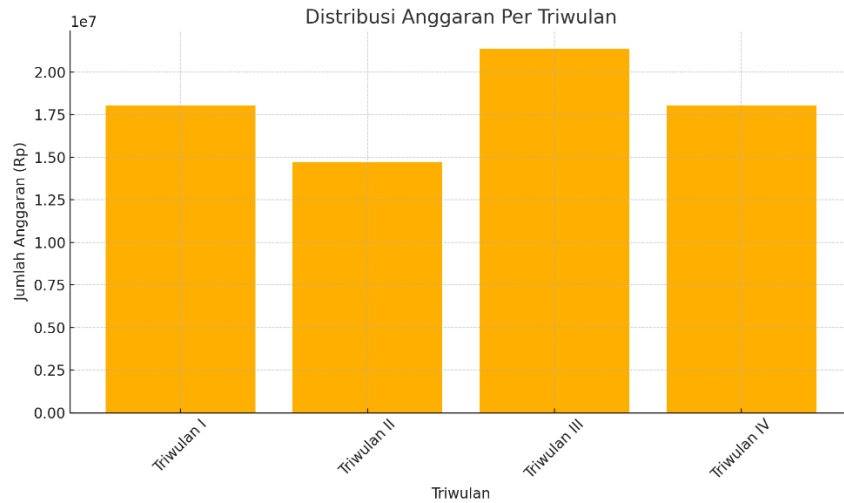
- a. Q1: IDR 18,032,000
- b. Q2: IDR 14,700,000
- c. Q3: IDR 21,332,000
- d. Q4: IDR 17,032,000

Q3 has the highest budget allocation, while Q2 has the lowest. This indicates that greater expenditure is planned for the middle of the year.

Employee Expenses dominate the budget distribution. With IDR 58,800,000, this category accounts for 81.52% of the total budget. The allocation is evenly distributed across each quarter, with IDR 14,700,000 allocated per quarter. Furthermore, Goods Expenditure is allocated IDR 3,332,000, or 4.62% of the total budget. This expenditure is only used in Q3, indicating that the procurement of goods is specifically planned for that period.

The Maintenance Expenditure category allocates IDR 6,664,000, or 9.24% of the total budget. This expenditure is split between Q3 and Q4, with IDR 3,332,000 allocated for each quarter. The Capital Expenditure for Equipment and Machinery totals IDR 3,332,000, or 4.62% of the total budget. All capital expenditure allocations are realized in Q1 alone.

⁹ Sugiyono and Lestari, 'Metode Penelitian Komunikasi (Kuantitatif, Kualitatif, Dan Cara Mudah Menulis Artikel Pada Jurnal Internasional)'.



Bar Chart

Based on the visualization, the budget distribution shows an interesting pattern. Q1 and Q3 have the highest allocations, while Q2 is relatively low. The higher allocation in Q3 may be due to additional planned activities or urgent procurement needs.

Q1 marks the beginning of the budget realization, where funds are primarily used for Capital Expenditure (IDR 3,332,000) and Employee Expenses (IDR 14,700,000). In Q2, the budget allocation only covers Employee Expenses, showing a specific spending pattern focused on routine payments without significant other expenditures. Q3 is the most active period, with a total budget of IDR 21,332,000. In addition to the allocation for Employee Expenses, there are additional allocations for Goods Expenditure and Maintenance Expenditure. This could be due to procuring essential supplies or routine maintenance activities. In Q4, the budget decreases again to IDR 17,032,000, primarily to continue Maintenance Expenditure and Employee Expenses.

2. Discussion

Main Focus on Operational Expenditure. The 81.52% of the budget allocated for Employee Expenses indicates a dominant focus on the operational aspects of the organization. This reflects the significant need for salaries for staff, such as teachers and other support personnel.

This need focuses on maintaining routine operations. In organizations like schools or educational institutions, the workforce is a key asset that supports the smooth running of daily activities.¹⁰ The stability of quarterly payments (IDR 14,700,000 per quarter) ensures that the workforce remains motivated and the organization's performance is not disrupted.

However, over-reliance on Employee Expenses also presents challenges, especially in allocating the budget for other activities like long-term investments or facility improvements.¹¹

¹⁰ Brantasari et al., 'Perencanaan Strategis Sumber Daya Lembaga Pendidikan Dalam Praktek Di Program Studi PBI UWGM Samarinda'.

¹¹ Andriani et al., 'Manajemen Pembiayaan Pendidikan Melalui Integrasi Sumber-Sumber Pendanaan'.

When a large portion of the budget is used for personnel, the remaining budget for development activities and infrastructure becomes very limited. This could slow down innovation or the growth of the organization.

Low Allocation for Capital Expenditure, one important finding is the low allocation for Capital Expenditure, which only reaches 4.62% of the total budget. This is evident in the purchase of a portable scanner worth IDR 3,332,000. Capital expenditure is crucial for supporting future organizational activities' growth and smooth running.¹²

A lack of focus on this aspect can affect the quality of infrastructure and operations in the long term. For example, investing in technology tools or upgrading physical facilities such as classrooms, offices, or health rooms can be productive investments supporting staff and students' comfort. Additionally, minimal investment in fixed assets can cause the organization to miss opportunities to improve efficiency and service quality.

If the allocation for capital expenditure continues to be low, the risk of depending on outdated or old assets will grow, ultimately impacting organizational productivity.¹³ The portable scanner, as the only item purchased in this capital expenditure category, does have specific benefits. However, this tool addresses only a small portion of the organization's needs. Meanwhile, this budget plan does not reflect the increasing demand for broader technological assets, such as computers, projectors, or other digital devices.

With current technological developments, the organization must adapt and allocate more funds to support digital transformation or modern equipment.¹⁴ In addition to technology investments, infrastructure improvements such as roads, networks, or classrooms could help create a more effective working and learning environment.¹⁵ Therefore, the low proportion of capital expenditure must be periodically evaluated to balance routine spending and long-term investments.

Variation in Budget Distribution Across Quarters, the varying budget distribution across quarters reveals an uneven spending pattern. Q1 and Q3 have the highest allocations compared to the other quarters.

In Q1, the allocated funds of IDR 18,032,000 are used to start the fiscal year. This includes routine employee expenses and capital expenditure for items such as the portable scanner. Q1 is a crucial phase in realizing the budget, where the focus on expenditure in this period helps ensure that the organization's activities can run smoothly from the beginning of the year. However, a significant difference is seen in Q2, where the budget sharply decreases to IDR 14,700,000. The entire allocation in this quarter focuses only on Employee Expenses.

¹² Nugroho and Rohman, 'Pengaruh Belanja Modal Terhadap Pertumbuhan Kinerja Keuangan Daerah Dengan Pendapatan Asli Daerah Sebagai Variabel Intervening (Studi Kasus Di Propinsi Jawa Tengah)'.

¹³ Suryaningrum et al., *PENGANTAR EKONOMI PEMBANGUNAN*.

¹⁴ Alieffiansyah, Arifin, and Ismail, 'TANTANGAN DAN PELUANG MSDM TERHADAP PERKEMBANGAN TEKNOLOGI'.

¹⁵ Saras, *Mengatasi Stress Di Tempat Kerja*.

This decline may be due to a lack of procurement plans or additional activities during that period. While employee payments continue, no significant allocations are made for other expenditures. In contrast, Q3 shows the highest budget spike, reaching IDR 21,332,000. This surge is due to the procurement of goods and facility maintenance, which were not planned in Q2. This expenditure includes IDR 3,332,000 for office supplies and stationery and IDR 3,332,000 for maintenance of the health room and water storage facilities.

The additional budget allocation in this quarter is essential to support larger operational activities or fulfill pending needs from the previous quarter. Q4 again shows a reduction in the budget to IDR 17,032,000, with the main focus being the continuation of maintenance expenses and employee payments. The decrease in Q4 could be a strategy to ensure no overspending issues at the end of the fiscal year. However, it also reflects a lack of planning for additional activities. The significant variations between quarters indicate that the budget usage tends to be uneven. A more balanced distribution could improve the effectiveness of the organization's financial management.¹⁶

With the spike in Q3, the organization needs to evaluate whether these expenditures are urgent or the result of delayed planning from the previous quarter. This pattern could be improved by more thorough planning and discipline in implementing the budget each quarter.

Facility Maintenance Strategy, the allocation of IDR 6,664,000 for Maintenance Expenditure shows the organization's attention to maintaining facilities, such as the health room and water storage. Well-maintained facilities support the comfort of staff and students, improving performance and productivity.¹⁷

The maintenance strategy in Q3 and Q4 is quite appropriate, considering that facilities may require repairs in the middle and end of the year. Regular maintenance like this helps prevent further damage, which could lead to higher repair costs in the future. However, this allocation should be increased or expanded to cover other facilities requiring attention, such as classrooms, laboratory equipment, or network infrastructure.

An evaluation of the budget data reveals several areas that need special attention, particularly concerning the proportion between operational and capital expenditures. The dominant focus of the budget on Employee Expenses needs to be balanced with an increased allocation for long-term investments.

The very low allocation for Capital Expenditure indicates a lack of attention to the development of fixed assets that could support the organization's growth in the future. The budget distribution strategy also needs further evaluation to ensure a more even and efficient use of funds each quarter.

The planned facility maintenance in Q3 and Q4 should be maintained, but it needs to be evaluated to encompass other aspects more broadly. Improving the budget planning pattern

¹⁶ Liow, Kindangen, and Engka, 'Pengaruh Pengelolaan Keuangan Terhadap Kinerja Keuangan Pada Kota-Kota Yang Ada Di Provinsi Sulawesi Utara'.

¹⁷ Triarsuci et al., 'Manajemen Sumber Daya Manusia Dalam Pengelolaan Infrastruktur Sekolah Dasar'.

and increasing the focus on infrastructure and technology procurement will help create a more effective operational environment. By optimizing spending allocations and increasing the proportion of capital expenditure, the organization can balance routine operations and long-term development.

D. Conclusion

The budget analysis reveals several key findings related to fund management at SMA Gotong Royong Kota Bangun. First, Employee Expenses dominate the budget with an allocation of 81.52%, reflecting the organization's primary focus on routine payments to maintain operational stability. While this is important, this ratio needs to be balanced with increased allocations for long-term investments. Second, the proportion of Capital Expenditure, which only reaches 4.62%, indicates a lack of attention to developing fixed assets and infrastructure. Therefore, a greater focus on capital expenditure is crucial to support organizational growth through improved physical facilities and the adoption of modern technology.

Additionally, the budget distribution across quarters shows an imbalance, with Q3 having the highest allocation of IDR 21,332,000, while Q2 only covers routine employee payments. This indicates the need for more careful budget planning to ensure funds are used efficiently throughout the year. Finally, while there is an allocation for facility maintenance, such as the health room and water storage (9.24%), there is still a need to expand this allocation, including improvements to classrooms, laboratories, and other supporting facilities, to create a more optimal learning and working environment.

Overall, the 2024 budget has focused on operational stability through a large allocation for Employee Expenses. However, to support long-term growth, there is a need to increase the allocation for capital expenditure and provide a broader scope for maintenance expenditure. With more careful planning, the organization can ensure that the budget is used more effectively, efficiently, and sustainably.

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