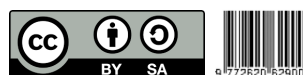


Cost Management in Improving the Quality of Education at Tsanawiyah Madrasah in Sukabumi Regency

Journal of Islamic Studies, Vol. 4 No. 2, 2021, pp: 72-82
<http://journal.islamicateinstitute.co.id/index.php/jois>
DOI: <https://doi.org/10.32506/jois.v4i2.734>



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Received: 2021-08-15 | Accepted: 2021-09-09 | Published: 2021-12-13

Abstract

The background of this research is that the education financing in Madrasah Tsanawiyah has not been able to improve the quality of education, presumably because cost management has not been implemented so that the quality of education and learning is still weak. The general objective of the study is to determine cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency and the specific objectives are to describe (1) planning, (2) organizing, (3) implementation, (4) supervision, (5) results, (6) constraints, and (7) solutions in cost management to improve the quality of education. The grand theory used is C. Benson's Educational Cost Management Theory. Using a qualitative approach, descriptive method with data collection techniques through interviews, observations, and documentation studies. The results of the study are as follows: (1) Cost planning in improving the quality of education in MTs at the beginning of the fiscal year begins with the preparation of the Madrasah Work Plan and Budget (RKAM) based on EDM to determine the priority scale of BOS/DIPA budget allocation according to the needs of the madrasa, (2) Organizing the cost of improving the quality of education in MTs is carried out by the Madrasah Boss Team. Both DIPA and BOS funds are allocated to finance activities to meet the 8 National Education Standards, (3) The implementation of costs in improving the quality of education at MTs is realized by financing educational activities as detailed in the RKAM according to the BOS Technical Guidelines that have been set, (4) Supervision of costs in improving the quality of education in MTs is carried out so that madrasahs can manage finances properly, transparently, and accountably. Supervision is carried out through monitoring and evaluation activities (monev) from the Ministry of Religion and an audit team from the Inspectorate General of the Ministry of Religion, BPKP, and BPK, (5) The result of cost management in improving the quality of education in MTs is an increase in the quality of implementation and learning outcomes, (6) Constraints experienced include those related to sourcing, planning, organizing, implementing, and controlling costs, and (7) Solutions implemented by MTs to overcome obstacles experienced in cost management to improve the quality of education are efficient use of budgets and increased community participation. . The conclusion of the research is that cost management can improve the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

Keywords: *MTs, Cost Management, and Quality of Education.*

INTRODUCTION

The quality of education has always been the main discussion in the education system in Indonesia. The Ministry of Religion fosters public madrasah education and madrasa education units that are managed by the community. Within the Ministry of Religion, the majority of madrasah are private madrasah. The existence of madrasah with all their strengths and weaknesses is a tangible manifestation of the community's contribution to participating in the intellectual life of the nation.

Madrasah, both state-owned madrasahs and private madrasah managed by the community, are still required to provide quality education in accordance with established national education standards. Through quality education, it is expected to produce quality human resources in accordance with the goals of national education, namely humans who are faithful, devoted, noble, intelligent, and skilled who will bring progress to society, nation and state.

Madrasah Tsanawiyah (MTs) as one of the basic levels of formal education equivalent to junior high school as a secondary school from elementary school or madrasah ibtidaiyah are required to be quality educational institutions both in governance and in the implementation of education. The quality of MTs as an educational institution is a demand that must be realized so that every student who attends MTs gets a quality education.

The 1945 Constitution of the Republic of Indonesia as a result of the fourth amendment states that every citizen has the right to education. Every citizen is required to attend basic education. The government is obliged to finance, seek, and organize a quality national education system to increase faith and piety as well as noble character in the context of the intellectual life of the nation.

Mulyasana, D. (2012: i) stated:

Quality education is education that is able to carry out the process of maturation of the quality of students which is developed by freeing students from ignorance, incompetence, powerlessness, untruth, dishonesty, and from bad morals and faith.

MTs in the implementation of education are required to meet the national education standards that have been stipulated in Government Regulation Number 57 of 2021 concerning National Education Standards, namely the fulfillment of Graduate Competency Standards, Content Standards, Process Standards, Assessment Standards, Educators and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, and Financing Standards.

With the existence of national education standards, educational institutions must be able to manage educational inputs, processes, outputs, and outcomes to create quality education. Koswara and Triatna (2010: 275) explain that quality education inputs are quality teachers, quality students, quality curriculum, quality facilities, adequate education costs, and various aspects of quality education providers. A quality education process is a quality learning process. Quality education outputs are graduates who have the required competencies, and quality educational outcomes are graduates who are faithful, devoted, have noble character, are able to continue to higher education levels, are absorbed in the business world, or the industrial world, and are beneficial to society.

Kartadinata (in Sanusi, A., 2009: 11) states that the development of various regulations and standards is carried out in an effort to improve the quality of education. However, it can be estimated that these regulations and standards are not reflected in educational processes and transactions within the framework of achieving the overall goals of education, because existing regulations and standards are not built in the full mindset of education. The assumption that arises is that our current educational practice, with existing regulations and standards, has not yet strongly touched the collective goals that lead to the intelligence of the nation's life. Existential goals are to build national identity, national character, and a strong national personality.

Hanafiah (2009: 143) states:

Education with the core of learning is a process of changing behavior through interaction with the environment. The quality of student behavior at this time will have a major influence on the quality of student behavior in the future.

To realize quality education in accordance with the mandate of the 1945 Constitution article 31 paragraph 4, which is strengthened by the National Education System Law number 20 of 2003 article 49 paragraph 1, the government allocates an education budget of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the Regional Revenue and Expenditure Budget (APBD) to meet the needs of the implementation of national education. The amount of the education budget is prioritized to fulfill the implementation of eight national education standards in schools/madrasas as stipulated in Government Regulation Number 57 of 2021 concerning National Education Standards.

The results of the preliminary study based on empirical experience, the author as Madrasa Supervisor, Assessor, and Chair of the Foundation for education providers, in general the most crucial weakness of madrasas in providing quality education is limited budget or madrasa operational costs. Madrasah operational costs generally rely on School Operational Assistance (BOS) funds from the government. Even if MTs collect regular fees, they are worried that they are not interested in sending them to madrasas because on average, public junior high schools implement free education.

The cost of education is one of the most important factors in the implementation of the educational process. The implementation of education will be successful if it is supported by financing standards. All standards require a fee or finance. The role of financing standards is the main support for the successful implementation of other national education standards. In every effort to achieve educational goals, both quantitative and qualitative goals, the cost of education has a very decisive role. It is almost certain that the educational process cannot run without adequate financial support.

Supriadi (in Aryanto, H., 2009: 29) asserts that the cost of education is a very important component (instrumental-input) in the implementation of education in schools. Costs in this sense have a broad scope, namely all types of expenditures related to the provision of education, whether in the form of money, goods, or labor. Finance is "a source of funds that is very much needed by schools as a tool to complete various learning facilities and infrastructure in educational institutions, improve teacher welfare, services, and implementation of supervision programs" (Anwar, I., 2013: 133).

Educational financing standards are the minimum costs required by an educational unit in order to carry out educational activities for one year. Costs here include investment costs, operating costs, and personal costs. The standard of financing is regulated in Permendiknas number 41 of 2007. This regulation regulates the minimum costs that must be incurred for each educational unit and also for each educational path. Either the general path or the path with special needs. It has detailed how much each student must pay for a year so that the learning process can run. This Permendiknas regulates the standard of non-personnel costs. Non-personnel operating costs include: school stationery costs (ATS), materials and consumables costs (BAHP), minor maintenance and repair

costs, power and service costs, transportation or official travel costs, consumption costs, insurance costs, student coaching costs or extra-curricular, competency test fees, practice fees, and reporting costs.

To clarify the financing of education in Indonesia, the government stipulates Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding. Article 2 paragraph 1 states that education funding is a shared responsibility between the government, local governments, and the community. The community in question is students, parents or guardians of students, and other parties who have a role in the field of education. The analysis of the cost of education is also an important factor in presenting information about income and managing sources of income. Financing can be defined as the interval ability of the education system to manage education funds efficiently. Financing appears as an input used for every educational activity. Not only related to knowing or analyzing sources of funds, but also how to use funds effectively and efficiently.

Mulyasa, E. (2012: 47-48) states: Schools have the authority to seek and utilize various sources of funds according to the needs of each school, because in general the world of education is always faced with limited funds. Schools are also required to be able to plan, implement, and evaluate, and be accountable for transparent fund management to the community and government.

Schools need to be managed properly, namely through education management which is a series of activities or the whole process of controlling activities and the cooperation of a number of stakeholders to achieve educational goals in a planned and systematic manner. Improving the quality of education requires comprehensive and professional management of existing resources in educational institutions, including school financial management.

School financial management must meet the requirements of being responsible, accountable, and transparent. Responsible school financial management means that all matters relating to the receipt of sources of funds and the use of funds, as well as the management of evidence of financial administration can be accounted for. Accountable financial management is a condition in which every aspect of fund management which includes receipts, expenditures, and administration can be accounted for before the law. Transparent fund management occurs when the administrative aspects of fund management can be known by related parties, for example internal audit, external audit, government audit officers, related officials, and other related parties (Harsono, 2007: 89).

Sallis, E (2006: 31) states that finance and financing are one of the resources that directly support the effectiveness and efficiency of education management. Each school is required to be able to plan, implement, and evaluate, and be accountable for transparent fund management to the community and government. Educational actors realize the importance of improving the quality of learning by prioritizing the achievement of quality education through increasing human resources in schools and improving educational facilities and infrastructure with strong funding.

Financing and financial management is an important and substantive thing that is carried out through planning, organizing, directing, coordinating, monitoring and controlling, this management is needed because it is impossible for an educational institution to exist without strong financing

(Fatah, N., 2005: 23). The implementation of education in schools requires financial management, because it is a very decisive potential and is an inseparable part in the study of education management. Mulyasa, E. (2005: 48) argues; "Financial problems are a fairly basic problem in schools because all educational activities in schools are closely related to school financial management".

Madrasah Tsanawiyah is a school under the guidance of the Ministry of Religion which is prepared to provide quality human resource needs. To realize quality MTs education requires the support of resources. One of the resources that need to be managed properly is finance. In this context, accuracy and accuracy in calculating costs are required in financial management. To achieve good quality MTs education, education costs must be managed with good management.

The funding for education at State MTs comes from the Budget Planning List (DIPA) and School Operational Assistance (BOS), while for Private MTs managed by the Foundation, it comes from Foundation Funds and BOS from the government, and other legitimate sources. According to the Ministry of Religion (2019: 1) School Operational Assistance for Madrasahs has an important contribution to increase access to education in Indonesia. This is indicated by a decrease in the number of children dropping out of school (DO) and an increasing number of children returning to school. In the context of madrasah, the BOS program has been able to increase the achievement of GER/APM in the last three years. Madrasah GER in 2018 generally exceeded the figure set in the 2015-2019 Islamic education strategic plan. Achievements and contributions to the national GER (figures in brackets) of madrasahs in 2018 were MI 13.10% (12.07%), MTs 23.89% (26.47%), MA 10.40% (12, 55%).

However, the BOS budget allocation which has increased from year to year since 2005 in general has not been able to significantly improve the quality of national education, including madrasah. This can at least be measured through international assessments, such as PISA where in 2018 Indonesia was still ranked 74th out of 79 countries. The gap in student learning outcomes also still occurs in private and public madrasahs. The UN results data, for example, show that the average UN for public MTs is 50, while for private MTs is 47. Therefore, since 2009 the Ministry of Religion has made changes to the objectives, approaches, and orientation of the BOP/BOS program which not only focuses on expanding access, but also focuses on expanding access. also focuses on improving the quality of madrasahs.

Basically, the purpose of education cost management is to achieve the expected quality of madrasa education. Management of education costs is all activities related to structuring the sources, use, and accountability of education funds in madrasahs. Finance and financing is one of the resources that directly support the effectiveness and efficiency of education management. Stages of education cost management through the stages of planning (planning) , organizing (organizing) , implementation (actuating) , and monitoring (controlling) education financing. At each stage of the cost management process, the main concern is the achievement of the madrasa's vision, mission, and goals.

While the problems that often occur in madrasah educational institutions are related to education financing that has not been able to improve the quality of education. The results of the researcher's initial study indicate that this condition is caused by (1) inadequate government policies in providing education funds, (2) limited sources of madrasa funds relying only on funds from BOS, (3) stagnant

program financing, (4) expenditures that do not refer to the established RKAM, (5) financing does not support the vision, mission, and policies as written in the madrasa strategic plan, (6) the slow preparation of accountability reports for the use of madrasa finances, (7) the ability of financial managers is still weak, and (8) financial management is not yet responsible, accountable, and transparent.

Based on the identification of the problems above, the formulation of this research problem is about how cost management is to improve the quality of education at Madrasah Tsanawiyah in Sukabumi Regency. Specifically, to examine more deeply about: 1) How is the cost planning in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency?; 2) How is the cost organization in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency?; 3) How is the implementation of costs in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency?; 4) How is cost control in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency? 5) What are the results of cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency? 6) What are the obstacles experienced in cost management to improve the quality of education at Madrasah Tsanawiyah in Sukabumi Regency? and 7) What are the solutions applied to overcome the obstacles experienced in cost management to improve the quality of education at Madrasah Tsanawiyah in Sukabumi Regency?. Therefore, the authors are very interested in researching empirically as a qualitative descriptive study in relation to cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency with the research locus at MTsN 3 and MTs Assaadah Cicurug, Sukabumi Regency. The two MTs were selected based on the results of the researchers' initial studies, have advantages in the form of academic and non-academic achievements, the public interest in attending these MTs is very high.

Based on the results of previous research searches, the researchers did not find the same research focus. However, the researcher found several studies that have been carried out which are almost similar to the things that will be studied by the researcher. Among them are the results of research by Abdilah, MA (2012) with the research title "Financial Management: Multi Case Study at MTsN Tunggangri Kalidawir and MTs Darul Falah Bendiljati Kulon Sumbergempol Tulungagung". shows the results of the study that the financial management of the madrasa is carried out by planning, implementing, maintaining bookkeeping, and submitting reports as well as supervising the implementation of the budget very well and professionally. However, this research study has not been correlated with improving the quality of education.

While the theory that underlies this research is C. Benson's Educational Cost Management Theory (in Fatah, 2012:6). In his theory, C. Benson states that education financing emphasizes the distribution of resources so that education can achieve predetermined results. There are three criteria used in assessing the education financing system, namely: (1) adequacy of the availability of resources for educational services, (2) efficiency in the distribution of educational resources, and (3) equity in the distribution of educational resources.

METHOD

This study uses a qualitative approach with a descriptive method, making a systematic, factual and accurate description of the phenomenon or the relationship between the phenomena studied. The basic principle of using the qualitative descriptive method is based on the opinion of Bogdan and Biklen in Hidarya et al. (2020:229): "Qualitative research is descriptive". Moleong (2007:11) emphasizes that in descriptive qualitative research the data collected is in the form of words, pictures, and not numbers. Questions with question words why, what reason and how it happened will always be used by researchers Moleong (2007: 11) makes it clear that the descriptive kualitatif research data collected is in the form of words, pictures, and not numbers. Then according to Creswell (2016: 4): "Qualitative research is methods for exploring and understanding the meaning that - a number of individuals or groups - is considered to come from social or humanitarian problems"

Data mining was carried out through observations, interviews, photo shoots, written snippets of documents at the research location which were arranged in a narrative manner, going through the preparation, implementation and data collection stages. Data collection and observation activities were carried out in MTsN 3 Sukabumi and MTs Assaadah Cicurug, Sukabumi Regency, from July 2021 to November 2021. Meanwhile, the subjects of the research were: Head of Foundation, Madrasah Supervisor, Head of Madrasah, Treasurer of Madrasah, Teachers, Madrasah Committee, and MTs Students. Furthermore, data analysis is carried out in the form of a series of activities to manage data from the beginning and throughout the research process. As stated by Bogdan and Biklen in Moleong (2007: 248) that:

Qualitative data analysis is an effort made by working with data, organizing data, sorting it into manageable units, synthesizing it, looking for and finding patterns, finding out what is important and what is learned, and deciding what to tell others. .

In this study, data analysis was used according to the interactive model of Components of Data Analysis by Miles and Huberman, in Hidarya et al. (2020: 230) that qualitative data analysis is carried out interactively and takes place continuously (until the data is saturated) which includes: (1) data reduction; (2) display data; and (3) conclusion: drawing/verifying (drawing conclusions and verification).

RESULT AND DISCUSSION

a. Cost planning in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

Cost planning in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency is the first function in cost management. This plan is made before an action is carried out. Fatah, N. (2012: 51) states that financial planning is an activity to coordinate all available resources to achieve the desired goals systematically without causing adverse side effects. Sagala, S. (2012: 46) reveals that planning includes activities to determine what you want to achieve, how to achieve it, how long it takes, how many people are needed and how much it will cost. The cost of education in madrasahs for quality improvement should be programmed properly. Madrasah financial management will run effectively and efficiently if it is formulated in a careful plan according to established rules and standards. Madrasah Tsanawiyah in its financial management begins with compiling RKAM by the

Madrasah BOS Team. In the RKAM, the amount of revenue and expenditure is broken down into activities and sub-activities to be achieved in the context of fulfilling the 8 SNPs with their budget allocations. Mulyasa, E. (2005: 49-50) explains that the cost of education consists of two sides that are related to each other, namely the revenue budget side and the expenditure budget used to achieve educational goals. The revenue budget is the income earned annually by the school from various official sources and is received regularly. While the expenditure budget is the amount of money spent annually for the benefit of the implementation of education in schools.

b. Organizing costs in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

Organizing costs in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency consists of two forms, the first is related to the implementing organization and the second is the organization of the types of costs. In MTs, madrasah financial management is carried out by the Madrasah Boss Team. The Madrasah Boss Team consists of the person in charge, namely the Head of the Madrasah and the Executive, namely the Treasurer, Data Input Operator, Chair of the Madrasah Committee, and Representatives of Parents/Guardians of students. According to Handoko (in Usman, H., 2014: 170) organizing is an arrangement of working together with financial, physical and human resources in the organization. This organization includes (1) determining the resources and activities needed to achieve organizational goals; (2) the process of designing and developing an organization that will be able to bring these things towards the goal; (3) assignment of certain responsibilities; (4) delegation of the necessary authority to individuals to carry out their duties. Next, organize the types of costs from operational funds received by madrasahs, both from DIPA and BOS, which are allocated to finance educational activities which include 8 National Education Standards. Activities and cost components compiled in the RKAM meet the provisions as set out in the Technical Guidelines for Management of BOS Funds, namely for the development of Content Standards, Process Standards, Assessment Standards, Graduate Competency Standards, Educators and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, and Financing Standards. Each activity and cost component is well detailed.

c. Implementation of costs in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

The implementation of costs in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency is realized to finance educational activities as detailed in the RKAM. Mulyasa, E. (2005: 203-204) states that the cost describes all the resources used in the school process, whether described in the school budget or not. Costs from school sources donated or not seen accurately. The realization of the use of madrasa operational funds is in accordance with the Decree of the Director General of Islamic Education of the Ministry of Religion Number 2971 of 2020 concerning School Operational Assistance in Madrasahs. Madrasah BOS is a Central Government program to provide funding for personnel and non-personnel operating costs for Madrasahs that are sourced from Central Government allocation funds. Activities and cost components that have been realized include (1) learning activities, (2) extracurricular activities, (3) learning and extracurricular evaluation activities, (4) student potential development activities, (5) teacher and education staff professional development and school management development, (6) Payment of regular fees, (7) Maintenance of madrasa facilities and infrastructure, (8) Library development, (9) New student admissions (PPDB), (10) Madrasah Student Ta'aruf Period (MATSAMA), (11) Madrasah management, (12) Subscription

of power and services, (13) Purchase/maintenance of multimedia equipment (including UNBK/UAMBNBK support), and (14) Other costs if all points 1-13 have been funded by BOS. In general, the BOS program aims to ease the public's burden on education financing.

d. Cost control in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

Cost control in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency has been carried out through monitoring and evaluation activities (monev) from the Ministry of Religion, both from the Bina Supervisor in supervising and monitoring financing standards, as well as from the joint team of the madrasa education section together with the Bina Supervisor, and Madrasah Finance Audit by the Inspectorate General of the Ministry of Religion, BPKP, and BPK. Wahyosumidjo (2008: 321) asserts "evaluation often shows the possibility of differences in: goals, priorities, and the possibility of various available resources." This supervision is carried out in order to create good, transparent and accountable madrasa financial management. The purpose of supervision is stated by Usman, H. (2014: 525), among others, (1) Stopping or eliminating errors, irregularities, fraud, waste, obstacles and injustice, (2) Preventing the recurrence of mistakes, irregularities, fraud, waste, obstacles and injustice, (3) Finding better ways or fostering those that are already good, and (4) Creating an atmosphere of openness, honesty, participatory and organizational accountability.

e. The results of the application of cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

The result of the application of cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency was an increase in the quality of education and learning. According to Matin (2014: 7) the cost of education is all expenditures both in the form of money and not money as an expression of the responsibility of all parties (society, parents, and government) for the development of education so that the desired educational goals are achieved efficiently and effectively. . Improving the quality of education in MTs includes, (a) improving the quality of madrasa education to be orderly and orderly, (b) improving the quality of madrasa learning into quality learning for all students, (c) increasing students' achievement of religiosity and noble character, (d)) increasing student academic achievement, (e) increasing student non-academic achievement, and (f) increasing access for madrasa graduates to continue to a higher level.

f. Constraints Experienced in Cost Management to Improve the Quality of Education at Madrasah Tsanawiyah in Sukabumi Regency.

According to Mulyasa, E. (2005: 205) realistic aspects of use are difficult to measure objectively. This problem often occurs in every school. This is due to the ineffectiveness of the financial administration function in which the flow of money and goods is identified according to the roles and functions. Constraints experienced include (a) constraints on funding sources for private madrasah only come from BOS funds according to the number of students, so that madrasahs that have a small number of students will also have small income from the boss's funds, (b) constraints in cost planning, in the preparation of the RKAM has not all madrasahs receive technical guidance on the implementation of EDM and e-RKAM, so there are still many Madrasah Boss Teams who do not understand the preparation of EDM-based RKAM, (c) obstacles in organizing costs including the allocation of BOS funds in private madrasah constrained by the large allocation for the Honorarium for Non-PNS

teachers so that compliance with other standards is minimal, (d) constraints in implementing costs, there are many expenditures on activities that are not in accordance with the established RKAM, (e) constraints in cost control, namely not all madrasahs are ready to prepare accountability reports for the use of BOS funds properly. time.

g. The solution applied to overcome the obstacles experienced in cost management to improve the quality of education at Madrasah Tsanawiyah in Sukabumi Regency.

The solution applied to overcome the obstacles experienced in cost management to improve the quality of education at Madrasah Tsanawiyah (a) the constraints on funding sources for private madrasah only comes from BOS funds according to the number of students, so that madrasahs that have a small number of students will also have small income from the Boss funds. , the solution is to increase the participation of funds from parents/guardians of students or the community, (b) constraints in cost planning, in the preparation of RKAM not all madrasahs have received technical guidance on the implementation of EDM and e-RKAM, so there are still many Madrasah Boss Teams who do not understand the preparation of RKAM Based on EDM, the solution is through small-scale technical guidance at the KKMTs or madrasah level by presenting EDM and e-RKAM implementation facilitators from the District, (c) obstacles in organizing costs including the allocation of BOS funds in private madrasah constrained by the large allocation for the Honorarium for Non-PNS teachers so that compliance with other standards the budget is min im, the solution is to increase public participation funds, (d) constraints in implementing costs, there are many activity costs that are not in accordance with the established RKAM, the solution is to revise according to the reality of using the budget, the most important thing is that it does not violate the rules, (e) constraints in cost control that is, not all madrasahs are ready to prepare reports on accountability for the use of BOS funds in a timely manner, the solution is always to provide technical guidance for the preparation of BOS Financial LPJ and Monev on a regular basis. According to Robert L. Solso (Mawaddah, 2015), "problem solving is a thought that is directed directly to determine solutions or solutions to a specific problem".

CONCLUSION

Cost management in improving the quality of education at Madrasah Tsanawiyah in Sukabumi Regency can partially be concluded as follows: (a) cost planning begins with the preparation of the Madrasah Work Plan and Budget (RKAM) at the beginning of the fiscal year beginning with Madrasah Self-Evaluation (EDM) activities to determine priority scale of BOS budget allocation according to madrasah needs. (b) Organizing costs through DIPA and BOS funds allocated to finance educational activities to meet the 8 National Education Standards. (c) The implementation of costs is realized to finance educational activities as detailed in the RKAM in accordance with the established BOS Technical Guidelines. (d) Cost monitoring is carried out so that madrasahs can manage finances properly, transparently, and accountably through monitoring and evaluation activities (monev) from the Ministry of Religion and an audit team from the Inspectorate General of the Ministry of Religion, BPKP, and BPK. (e) Results of cost management in These include, (1) improving the quality of madrasa education in an orderly and orderly manner, (2) improving the quality of quality madrasa learning for all students, (3) increasing the achievement of religiosity and noble character of students, (4) increasing student academic achievement, (5) increasing students' non-academic achievement, and (6) increasing access for madrasa graduates to continue to a higher level. (f) Constraints experienced are constraints in funding sources, constraints in cost planning, obstacles in

organizing costs, including the allocation of BOS funds in private madrasas to pay the honorarium for non-civil servant teachers so that the fulfillment of other standards is minimal budget, constraints in the implementation of costs, many there are expenditures for activities that are not in accordance with the established RKAM, and obstacles in monitoring costs are that not all madrasas are ready to compile reports on accountability for the use of BOS funds in a timely manner. (g) The solutions implemented include increasing the participation of funds from parents/guardians of students or the community, holding small-scale technical guidance at the KKMTs or madrasah level by presenting EDM and e-RKAM implementation facilitators from the Regency, by increasing community participation funds and budget efficiency, revise the RKAM according to the reality of using the budget and not violating the rules, and compiling an accountability report, then technical guidance is held for the preparation of the BOS Financial LPJ and Monev on a regular basis by the Development Supervisor.

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