

Management of Education Financing Management at Madrasah Aliyah

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Abstract

This study applies a qualitative research method with a case study approach at MA Hasanatul Huda in Sumedang. Data were collected through observation, interviews, and documentation, involving various parties such as the foundation chairman, headmaster, vice headmaster for student affairs, committee members, teachers, laboratory head, and administrative staff. Data analysis was conducted through data collection, reduction, presentation, and conclusion drawing. Data validity was examined through source triangulation. The analysis results conclude that educational financing planning is carried out through activity inventory, financing sources, and RKAM preparation. Financing implementation is divided into expenditure and financial accounting. Supervision is conducted internally by the school principal, committee, and foundation, and externally by the Ministry of Religious Affairs of Sumedang Regency and the Directorate General of the Ministry of Religious Affairs of the Republic of Indonesia, using methods of inspection, monitoring, research, supervision, and reporting to ensure that budget utilization aligns with plans and the effectiveness of educational programs.

Kata kunci:

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Abstrak

Penelitian ini menerapkan metode penelitian kualitatif dengan pendekatan studi kasus pada MA Hasanatul Huda Sumedang. Data dikumpulkan melalui observasi, wawancara, dan dokumentasi, melibatkan berbagai pihak seperti ketua yayasan, kepala madrasah, wakil kepala madrasah bidang kesiswaan, komite, guru, kepala laboratorium, dan kepala tata usaha. Analisis data dilakukan melalui pengumpulan, reduksi, penyajian, dan penarikan kesimpulan. Validitas data diuji melalui triangulasi sumber. Hasil analisis menyimpulkan bahwa perencanaan pembiayaan pendidikan dilakukan melalui inventarisasi kegiatan, sumber pembiayaan, dan penyusunan RKAM. Pelaksanaan pembiayaan terbagi dalam pembelanjaan dan pembukuan keuangan. Pengawasan dilakukan secara internal oleh kepala madrasah, komite, dan yayasan, serta eksternal oleh Kementerian Agama Kabupaten Sumedang dan Irjen Kemenag RI, dengan metode pemeriksaan, pemantauan, penelitian, pengawasan, dan pelaporan untuk memastikan penggunaan anggaran sesuai dengan rencana dan efektifitas program pendidikan.

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INTRODUCTION

Education in the National Education Law is defined as a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation and state (Efendi & Sholeh, 2023; S. A. Fauzi & Permadi, 2023). This type of education consists of three paths which include formal, non-formal, and informal education where formal education consists of primary education, secondary education, and higher education (Adimsyah, Fauzi, & Rofiq, 2023; Mumtahana, Ikmal, & Sari, 2022; Qomariyah, Adityawati, & Aprilianto, 2023).

The oldest education in Indonesia began with madrasah education engaged in Islam (Syaiful Syagala, 2013). The position of madrasah in the latest National Education System Law expressly states that madrasah education is parallel to general (formal) education including special education that emphasizes religious teaching, as stated in article 30 paragraph (1) and paragraph (2l) of the National Education System Law also states that religious education is organized by the government and/or community groups towards religious believers, under laws and regulations. So it is not surprising that the founders and heads of madrasahs in Indonesia are composed of religious experts who want to meet the learning needs of every Muslim (M. Arifin & Kartiko, 2022; Calora, Arif, & Rofiq, 2023; Fitriana & Attalina, 2023).

Based on initial observations, MA Hasanatul Sumedang is in a pesantren environment with students from various regions to form diversity with hundreds of students it has. MA Hasanatul Sumedang was established in 2018, the curriculum used is the curriculum of the Ministry of Religious Affairs and Islamic boarding schools with the deepening of the yellow book and the Qur'an. In addition, all students are boarded at Hasanatul Huda Islamic Boarding School and all MA Hasanatul Sumedang students are female students. Some extracurricular activities are also carried out regularly including computers, speeches, scouts, hadroh, and organization. With this boarding madrasah system, it is hoped that all 24-hour student activities can be monitored properly.

Departing from the description of the research context above, the researcher will examine the problem and will deepen related to the Management of Education Financing Management at MA Hasanatul Sumedang in the field of competence of the head of the MA and educational financial management because in each educational institution with Private and State status has many differences in managing finances

RESEARCH METHODS

This study uses a descriptive approach method based on qualitative data that will describe or describe the nature of a situation that is temporarily running at the time the

research is conducted, and examine the causes of a particular symptom. Qualitative research is explored and deepened from social phenomena or social environments consisting of actors, events, places, and times (Anwar, 2011). According to Sugiyono, the descriptive approach is research that aims to assess something without making comparisons, to try to answer an event or situation which is then described/concluded in the form of a narrative (Sugiono, 217). Researchers set the location of this study at MA Hasanatul Sumedang.

The presence of researchers as the main key instrument as expressed by Sugiono, captures the meaning in interacting with the management of education financing management. The data collection techniques used are observation, interviews, and documentation. Data analysis using the Miles and Huberman model consists of data collection, data reduction, Display Data, verification, and conclusion (Miles and Huberman, 2014). The conclusion is the continuous analysis of data either during data collection or after data collection. Conclusion making starts from specific statements or facts to general conclusions, and to test the validity of data is done by extending participation, and triangulation (Moleong, 2006).

RESEARCH RESULTS AND DISCUSSION

Result

Education Financing Planning at MA Hasanatul Huda Sumedang

Planning is a rational and systematic process in determining the steps to be implemented to achieve the goals that have been set. As according to Utari the process of preparing madrasah budget activity planning with the following steps: a) Inventory the activity plan to be implemented based on the evaluation of activities in the previous year, b) Inventory of financing sources, c) Preparation of Madrasah Budget Activity Plan (RKAM).

Inventory of activities for the coming year based on activities in the previous year. Before preparing a madrasah budget plan, several things must be done in preparing a madrasah/madrasah budget plan. The first is to inventory activities for the coming year based on the evaluation of activities in the previous year. This activity aims to get the right information or picture of what activities will be carried out by the madrasah in the coming year by referring to the activities in the previous year.

This statement is supported by the results of interviews conducted by researchers, where at the beginning of each new school year we hold meetings with the deputy head of the madrasah, treasurer, madrasah committee, head of administration and teachers to discuss programs that will be implemented over the next year and determine the budget of income and expenditure. So what programs will be financed and in this meeting we also discussed the evaluation of the implementation of the program in the previous year, which will be used as a reference for the implementation of the program in the coming year (interview with the principal, 2023).

Furthermore, regarding the inventory of activity programs in the preparation of madrasah financial planning, it is usually carried out at the beginning of the school year, before the implementation of the new school year, where before the meeting, we are told

by the head of the madrasah to compile a program of what activities will be carried out in the coming year, we arrange it in advance and will be conveyed at the meeting. As a student representative, the program that I compiled was not much different from the one carried out in the previous year such as extracurricular activities, PPDB activities, etc. All meeting participants submitted their respective program proposals, which will later be discussed together whether the activity needs to be implemented or not, adjusting the available funds.

The next step in preparing financial planning carried out at MA Hasanatul Huda is to inventory the financial resources that will be used to finance activities that have been formulated for the next year.

This matter was clarified in an interview conducted by researchers, the source of financing in this madrasah came from the central Madrasah Operational Assistance (BOS) fund provided by the Ministry of Religious Affairs, this fund financed the entire implementation of activity programs at MA Hasanatul Huda. We do not collect any fees from students or parents. We carry out free madrasahs and use these BOS funds as effectively as possible so that all activity programs in these madrasahs can run. One of the strategies we do is to arrange priority activities and those that are considered important and support implementation (interview, 2023).

This statement is supported by data obtained by researchers, the funds in this madrasah are limited, namely only relying on BOS funds, so in preparing the plan we have to adjust the available funds and adjust the activity items listed in the BOS juknis issued by the Ministry of Agriculture. The planned budget for 2023 is Rp. 247,000,000, - with the hope that the funds can meet all planned activities (Indri, 2023).

Preparation of Madrasah Budget Activity Plan (RKAM). The last procedure of education financing planning activities is the preparation of the Madrasah Budget Activity Plan (RKAM) or within the madrasah better known as RKAM (Madrasah Budget Activity Plan). The purpose of preparing RKAM is to make it easier for madrasahs to know in detail what actions must be taken so that the goals and obligations of the madrasah can be achieved. In terms of participation, RKAM provides support for the calculation of the expectations of madrasah stakeholders, both external and internal, without neglecting the real conditions of the madrasah.

Implementation of Education Financing in MA Hasanatul Huda Sumedang

The implementation of financing is the next stage after planning. The implementation of financing is a series of concrete actions carried out after planning, which starts with budgeting, cost distribution and bookkeeping. The definition of the implementation function is an effort to move group members in such a way so that they desire and strive to achieve the goals planned together. Actuating is also interpreted as an effort to make all members of the organization want to work together to achieve goals by the planning and organizing efforts that have been set. After the financing planning activities at MA Hasanatul Huda are compiled, then just carry out what has been stipulated in the RKAM. The realization of the implementation of financing is carried

out starting at the beginning of the new school year, namely in July, by spending financing in the form of goods or services, such as spending on learning needs, procurement/repair of madrasah infrastructure facilities and payment of PTK honors (educators and education staff). Before carrying out financing activities, it is necessary to precede strategic steps so that the implementation of financing runs optimally.

This statement is supported by the results of interviews conducted by researchers, after the preparation of the financing plan contained in the RKAM, this RKAM is our basis for disbursing BOS funds to the Ministry of Religious Affairs, and after the funds enter the madrasah account usually for phase I (January-July) we receive funds in February and for phase II (July-December) disbursed in August, so we began to implement and realize the programs that have been set out in RAKM. The implementation of education financing usually starts at the beginning of the new school year, namely in July. I as the head of the madrasah am in charge of directing it to be per the rules and providing motivation to all those involved in the implementation of this financing to be under what has been planned and not to use the funds for purposes that do not support PBM. Under the BOS Juknis 13 items must be financed. However, not all of us can do it considering the limitations of existing funds. With the percentage of each activity varying according to priority (interview, 2023).

This matter is reinforced by data obtained by researchers, The implementation of financing at MA Hasanatul Huda began to be carried out during the new school year, of course, following what is stated in the RKAM, including the procurement/repair of student chair tables that are lacking/damaged, procurement of needs related to the implementation of learning such as ATK, spare parts of office equipment, payment of teacher salaries, for the repair of madrasah infrastructure facilities such as repairs to madrasah buildings and facilities other infrastructure such as repairing damaged chair tables, because the funds we have are very limited, only expect BOS funds, so we can only repair infrastructure that has begun to deteriorate slowly. So not all madrasah activities can be accommodated as stated in the financing components contained in the BOS juknis. Before the implementation of the financing task is carried out, the head of the madrasah must first give direction so that the implementation of financing can run well.

Supervision of Education Financing at MA Hasanatul Huda Sumedang

To find out the course of education financing activities, it is necessary to have controlling or supervision so that the goals that have been set can be achieved. In education financing activities, monitoring supervision activities are useful for providing a temporary assessment of the implementation of education financing as planned in order to avoid errors in the use of APBM funds (madrasah revenue and expenditure budget).

In the management of education financing, supervision is something that must be present in financing management, and is the most important activity, because no matter how good a planning, organizing, and implementing possible deviations can

occur. The final result of controlling education financing at MA Hasanatul Huda Sumedang is in the form of an accountability report made by the madrasah treasurer to be submitted to the authorities as evaluation material, namely the head of the madrasah, the foundation and the BOS Team at the Islamic Education Section of the Ministry of Religion of Sumedang Regency. Which will be used as audit material by the Inspectorate General of the Ministry of Religion of the Republic of Indonesia if at any time it comes.

In relation to the accountability report, the data provided by the researcher can be presented, in making a BOS response report twice a year, namely every one semester, which contains all evidence related to the use of BOS Funds for one semester prepared based on 13 items listed in the BOS juknis. Because the funds we manage are funds from the government, in their use they must not come out of the components of activities allowed in the juknis. The realization of the use of the BOS Fund budget is usually also posted on the madrasah notice board so that all parties can know what the BOS Fund is used for." The treasurer further said: "The report was submitted to the head of the madrasah, the committee and the foundation, as well as to the BOS Team of the Ministry of Religion of Sumedang Regency as evaluation material for further policy making.

This is supported by the results of interviews conducted by researchers, BOS funds, by the provisions that the preparation of accountability reports is made per semester per the funds disbursed. Yes, if the financial statements are submitted by the treasurer every month, but yes, sometimes every two months according to the conditional. if LPJ is submitted to the Ministry of Religious Affairs of Sumedang Regency through the BOS Team of the Madrasah Education Section. Penetrated to Yaysasan

Discussion

Education Financing Planning at MA Hasanatul Huda, Jatinunggal District, Sumedang Regency

From the entire series of education financing planning activities at MA Hasanatul Huda, researchers concluded that the series of activities that have been carried out above follow the theory of education financing planning by Utari which states that: The process of preparing madrasah budget activity planning with the following steps: a) Inventory the activity plan to be implemented based on the evaluation of activities in the previous year, b) Inventory of financing sources, c) Preparation of Madrasah Budget Activity Plan (RKAM) (Utari, 2017). The following researchers will explain the implementation of financing planning activities, as follows:

First, in taking inventory of activities to be carried out based on the evaluation of activities in the previous year, MA Hasanatul Huda, Jatinunggal District, Sumedang Regency, the first thing carried out by the head of the madrasah was to hold a meeting together with the treasurer, deputy head of the madrasah (curriculum, student affairs and infrastructure), the chairman of the committee, the head of the TU and several senior teachers, in the meeting discussed the program What activities will be carried out over the next one year period. And in the meeting also discussed the evaluation of activity programs that had been implemented in the previous year. For example, in the previous

year some of the funds were used to meet the needs of procuring general maple K13 books, so for this year the procurement was reduced and then transferred to priority activities that must be carried out. In connection with the Ministry of Religious Affairs in 2022, all Aliyah Madrasahs and Tsanawiyah Madrasahs are required to carry out the Computer-Based Madrasah Examination (UMBK), so one of the priorities is for these activities and the procurement of infrastructure facilities related to the implementation of UMBK such as the procurement of computers (Aniah, Darmayanti, & Arsyad, 2023; I. Fauzi & Kartiko, 2023).

Second, the next step in preparing financial planning carried out at MA Hasanatul Huda is to inventory the financial resources that will be used to finance activities that have been formulated for the next one year. For sources of income and revenue of madrasah can come from the government, community, organizations and individuals. The source of funds from the central government comes from the State Budget (APBN) both to finance routine activities listed in the List of Contents of Activities (DIK) and to finance development activities listed in the List of Contents of Projects (DIP). In addition, at the madrasah level there is funding from the central government in the form of Madrasah Operating Costs (BOS) whose amount is determined by the characteristics of students and the madrasah level (Matin, 2013).

Third, the preparation of the madrasah budget activity plan (RKAM), after the activities to be carried out are arranged and the source of funds used to finance these activities is BOS funds, then it remains only to compile the plan into the official format provided as stated in the madrasah BOS technical guide, the format includes sources of income, and expenditures consisting of budgeting for library development, PPDB/Matsama activities, PBM and extracurricular activities, test activities, purchase of consumables, power and service subscriptions, maintenance/procurement of parasana facilities, honorarium for educators and educational staff, professional development, and purchase/maintenance of multimedia learning equipment. Then the RKAM is detailed per semester, namely semester I (July-December) and semester II (January-July). Garton and Schneider stated that: madrasah budgeting must pay attention to performance budgeting, which is a budgeting concept that emphasizes aspects to be achieved and becomes a priority, madrasah prepares a budget plan discussed by various authorities to be approved and ratified for a period of one year (Nurhayati & Hasan, 2022).

Education financing planning is carried out by MA Hasanatul Huda by taking into account the priority scale with plans that have been set according to the concept with the source of financing coming from BOS funds, to achieve the goals outlined for future system improvement with optimal means (Azizah, Jariah, & Aprilianto, 2023; Sintasari & Lailiyah, 2024).

Education financing planning contains elements of some (Nurkhasanah, Barnoto, Hasan, & Ashari, 2023) activities that are previously determined, the existence of processes, results to be achieved, and concerns the future of madrasah within a certain time. Financing planning works as: a. Selection of the best alternatives, b. Preparation of priority scales, both targets and activities, c. Save utilization of organizational resources,

d. Tools minimize uncertain work, and e. Improve performance (Alwi & Mumtahana, 2023; Rahayu, Siahaan, Syukri, & Rofiq, 2023).

Implementation of Education Financing in MA Hasanatul Huda Sumedang

According to the BOS juknis, several more activities must be carried out, but they are considered not too important so that the activities can be postponed. Spending starts at the beginning of the new school year, namely in July, before carrying out financing activities, it needs to be preceded by strategic steps so that the implementation of financing runs optimally. Before the implementation of the activity program, the Head of Madrasah briefs and motivates all activity implementers to run in accordance with applicable regulations and cooperate well together. And use funds sparingly and as effectively as possible so that all planned activities can be carried out. The implementation of the activity program is handed over to the MA Hasanatul Huda financial management team, consisting of curriculum wakamad, student wakamad, infrastructure wakamad, head of administration, and treasurer (Kartiko, Wibowo, Gobel, Wijayanto, & Saputra, 2023; Qutsiyah, Asy'ari, Fadhillah, Sirojuddin, & Nasucha, 2022; Sirojuddin, Amirullah, Rofiq, & Kartiko, 2022).

Financial bookkeeping at MA Hasanatul Huda consists of the General Cash Book (BKU) and Tax Assistant Book (BPP), BKU is a diary used to record every receipt and expenditure of money recorded by the treasurer in BKU, at the end of each month the cash book is closed with the final balance and signed by the treasurer and approved by the head of the madrasah, while BPP functions to record the tax burden that must be issued/deposited into the Nagara Treasury in accordance with applicable regulations.

Based on Law Number 17 of 2003 concerning State Finance that the heads of offices, work units, project leaders, treasurers, and persons or entities who receive, control state money are required to maintain books. MA Hasanatul Huda, Jatinunggal District, Sumedang Regency, in this case, as well as a work unit that receives funding from the government, has organized bookkeeping.

Supervision of Education Financing at MA Hasanatul Huda Sumedang

From the data and information that researchers get about supervision of education financing, researchers will convey the information and findings obtained. Researchers found that the implementation of education financing supervision activities at MA Hasanatul Huda Sumedang are as follows.

Supervision of education financing/finance at MA Hasanatul Huda is carried out by internal and external parties, internal parties are carried out by the head of madrasahs, madrasah committees and foundations while external parties are carried out by the Ministry of Religious Affairs of Sumedang Regency through the Islamic Education Section and the Inspectorate General (Irjen) of the Ministry of Religious Affairs of the Republic of Indonesia (S. Arifin, Utama, Aryani, Prayitno, & Waston, 2023; Hakim & Saryulis, 2023).

Supervision by the head of the madrasah is carried out every quarter in the form of supervision, while from the committee and foundation there is no direct supervision, more is handed over to the madrasah, namely the head of the madrasah, the committee and foundation only monitor, communicate and coordinate with the head of the madrasah in connection with the implementation of financing. Meanwhile, supervision from the Ministry of Religion is carried out every six months, namely after the disbursement of BOS funds phase I (January-July) and phase II (July-December) in the form of monitoring and evaluation (monev). Supervision from the Inspector General of the Ministry of Religion of the Republic of Indonesia has been in the form of an audit and its implementation cannot be determined.

The purpose of supervision carried out by both the head of the madrasah and the Ministry of Religion is to find out whether the management of BOS funds has run under the plans and programs that have been determined and does not deviate from the rules and technical instructions that have been prepared and in its implementation has been carried out effectively and efficiently, meaning that the implementation of financing is carried out appropriately, Save and meticulous both materials, time, labor and cost. So that in managing financing in madrasahs there is no waste (Hasan & Aziz, 2023; Subagio, Naimah, & Muslihun, 2024).

The things that are checked/corrected/assessed are a) Head of Madrasah, namely first, checking whether the expenditure on goods and services is under the predetermined plan (RKAM), secondly checking the BKU whether the amount of expenditure and receipt each quarter is appropriate or not, then matching the physical evidence of expenditure and expenditure with notes/receipts and a list of receipts and other related files. b) The Ministry of Religious Affairs, which is examined is the first, whether the plan to use the budget or commonly called RKAM has been posted on the notice board, second, BKU, Tax Assistant Book (BPP) related to whether there is tax to be paid or not, physical evidence of the use of funds either in the form of recording, evidence of spending on goods or services, third, physical evidence of the implementation of repairs/maintenance of madrasah infrastructure (Sirojuddin, Aprilianto, & Zahari, 2021).

If some errors or things are not appropriate, the head of the madrasah and the Ministry of Religion will give directions to correct the mistakes that occur.

The final result of the implementation of education financing control at MA Hasanatul Huda is in the form of an accountability report submitted to the authorities as evaluation material, namely the head of the madrasah, the foundation and the BOS Team at the Islamic Education Section of the Ministry of Religion of Sumedang Regency. Which will be used as audit material by the Inspectorate General of the Ministry of Religion of the Republic of Indonesia if at any time it comes.

Supervision has the function of supervising financial planning and the implementation of financial use. Although good planning already exists, which has been arranged and moved, not necessarily goals can be achieved, so there still needs to be

supervision. Supervision is a conscious effort to prevent possible deviations from the implementation of the plan that has been determined.

CONCLUSION

BASED ON the results of research related to the management of education financing management at MA Hasanatul Huda Sumedang , conclusions can be drawn, namely: 1) Education financing planning at MA Hasanatul Huda is carried out as follows: first conduct an inventory of activity plans to be implemented based on the evaluation of activities in the previous year, second conduct an inventory of financing sources, third compile a madrasah budget activity plan (rkam). 2) The implementation of financing is carried out in two activities, namely spending and financial bookkeeping of madrasahs. 3) Supervision is carried out by internal parties, namely the Head of Madrasah, Madrasah Committee and Foundation, external parties are the Ministry of Religious Affairs of Sumedang Regency and the Inspector General of the Ministry of Religious Affairs of the Republic of Indonesia. Supervision is carried out by checking, monitoring, researching, supervising and reporting the use of the allocated budget to finance education programs so that the allocated budget is used properly, and education programs can be implemented effectively and efficiently.

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