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The Effect Of Educational Costs On Quality Of Education In SMK Garuda Mahadhika Banjarbaru

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Abstract: This research is a descriptive study with a quantitative approach. This study aims to determine the effect of the cost of education on the quality of education in Garuda Mahadhika Vocational School Banjarbaru in the academic year 2015/2016. Descriptive research in this study was to analyze and interpret the meanings contained in the collected documentation and interview data. The quantitative approach in this study uses the causal comparative research method, which is to explain the effect of partially and simultaneously the cost of education on the quality of education using multiple linear regression analysis.

The results of the calculation of the cost of income is Rp 2,086,354,457.00. Expenditures (total cost) of Rp. 1,754,362,875.00 and unit cost of Rp. 9,700,284.00. The results of multiple linear regression analysis simultaneously explained that there is an effect of the cost of education on the quality of education with a contribution of 52.2%. Partially there is an effect of educational investment costs on the quality of education with a contribution of 44.9% and there is no effect of the educational operating costs on the quality of education with a contribution of only 0.002%. While the cost and quality of education obtained the same score and category, namely: 64.3% with the medium category.

Keywords: Cost and Quality of Education

Introduction

In March and October 2005, the Indonesian government reduced fuel subsidies (BBM) and relocated part of its funds to the School Operational Assistance Program (BOS) which began in July 2005. The programs provided for elementary, junior high and vocational schools were intended to reduce the burden on the community, especially the poor in financing education after rising fuel prices.¹

Funding has a significant role in an institution, including in educational institutions. Mujamil Qomar (2008) said, there are two things that cause the amount of attention on financing, i.e.: *First*, financing includes a key determinant of the continuity and progress of educational institutions. This fact has the consequence that education reform or development programs fail and fall apart when not supported by adequate funding; and second, it is usually difficult to obtain funding in large quantities, especially for newly established private educational institutions.

Related to the implementation of this financing management. In Islam it has been taught that everything must be done neatly, correctly, in an orderly, and orderly manner. This is the main principle in Islamic teachings. According to the commandment of Allah Swt in Q.S. al-Furqaan/25 : 2,

In carrying out the mandate of education, each process must be followed properly and neatly, must not be done carelessly. The direction of work is clear, the foundation is good, the rules are in line with expectations, how to get a good fee, and how to use transparent costs will be charity / deeds received from Allah Swt.

As an example of the Muslims taught by the Prophet Muhammad Saw, he was once credited with financing education. Funding was used for knowledge and worship services at various corners of the area by the Prophet's companions. for the sake of the development of Islamic teachings. Abuddin Nata in (Baharuddin and Moh. Makin, 2010) explains that: "The education funding at that time came from government subsidies, which came from *jizyah*, *kharaj*, and *zakar*". It was also added by Abdullah in (Baharuddin and Moh. Makin, 2010) that such forms of income could include land taxes, land taxes, and booty. (*ghanimah*).

The importance of financing in achieving quality education is very much discussed by education experts. In his research I Nyoman Natajaya (2003) explained that: "*Cost factor is very important in effort to increase the quality of education. The bigger cost of education will guarantee to increase the quality of education will be bigger, too*". While Edgar C. Morphet in Ahmad Arifi (2008) explains that: "the cost and quality of education have a direct relationship. The cost of education has a positive influence through factors of leadership, education management,

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and education personnel who are competent in improving education services through improving the quality of education”.

A study in Europe conducted by William E. Ekpiken (2013), states that:
“Unit variable cost of education vary with changes in the number of student enrolments and it is a good measure of effective cost of education. Therefore, this study explored unit cost of education as a determinant of students’ learning achievement in universities in Cross River State of Nigeria. It was designed to provide a baseline information for policy planning on education in order to enhance internal efficiency in the university system”.

As explained by Hanushek in Uhar Suharsaputra (2013), “studies of educational production function (also referred to as input-output analysis or cost-quality studies) examine the relationship among the different inputs into the educational process and outcomes of the proses”.

Research conducted by Wiko Saputra, Ayu Yuliana Tasya, and Jorrie Andrian (2015) that:
“In facing the 2015 Millennium Development Goals, education in Indonesia must improve itself, the main thing to do is improve program wajib belajar nine years and gradually launch a twelve year compulsory education program.

Therefore, it is time for Indonesia to improve itself to improve its quality. Not only short-term education planning, but long-term education planning is needed for better improvement.

In this study, researchers discussed the quality of education based on the theory put forward by W. Edwards Deming (1986). Deming Theory as a supplement that provides development of the quality of education (school). Why do researchers choose Deming’s theory? The reason is, this theory has not only proven to be a successful contributor in changing the Japanese industry from producing low standard products to being very productive, even for world class products (Juran, 1993); also, during the 1980s and 1990s this theory made a positive contribution in helping change for some American business enterprise leaders from products that failed to become superior products (Allaire, 1990; Howard, 1992; Kerns & Nadler, 1992; Walton, 1986). From thought Deming can provide enlightenment and clear instructions. There are many things that can be learned and certainly can be applied in education.

Fourteen (14) deming theories are a combination of a new philosophy of quality and a call for management to change its approach. He combined these concepts from psychological insights to obstacles in adopting quality culture. The prevention approach is better than cure, Deming’s unique contribution in understanding how to ensure quality development.

If it is related in the context of education, according to Deming there are 5 diseases that hinder the quality of education to bring up new thinking. The five diseases are lack of constant goals, short-term mindset, evaluation of individual achievement through the process of assessment or annual work review, rotation kerja which is too high, and management that uses the principle of visible numbers. It can be said that the average Indonesian education has 5 diseases so it needs serious treatment by adopting a powerful drug that is, 14 points Deming theory.

For the sake of realizing quality education, an Islamic Education Foundation (YPI) under the name Citra Babur Rahman Foundation (YCBR) in Citra Graha Banjarbaru City has contributed to the world of education, including the construction of the Banjarbaru CMI Middle School. This young school, has been able to compete with other schools and get high community anemo. This is certainly interesting to be used as a study, how is the management of education costs in an effort to improve the quality of education?

The school which is located in the Citra Graha Banjarbaru complex prioritizes services, especially security and comfort services for students. Also filled by young and energetic educators and education staff who have been appointed by the foundation through the School Quality Assurance Forum (FPMS). In fulfilling the needs, of course everything needs no small cost. This challenges researchers to conduct detailed and in-depth studies.

From the various problems and opinions above, the fulfillment of the cost of education in SMP Plus CMI Banjarbaru is inseparable from the planning and management of a structured, good and regular financing, to achieve the desired quality of education. For this reason, the author is interested in studying research on “**The Effect Of Education Costs On Quality Of Education in Smk Garuda Mahadhika Banjarbaru**”.

Research Purpose

The research objectives are expected by researchers, namely to find out:

1. The cost of education at SMK Garuda Mahadhika Banjarbaru.
2. The quality of education at SMK Garuda Mahadhika Banjarbaru.
3. The effect of educational cost against the quality of educational at SMK Garuda Mahadhika Banjarbaru.

Research Hypothesis

Based on the problems stated above, the research hypothesis proposed by the researcher is as follows:

H_a = There is an effect of the cost of education on the quality of education at SMK Garuda Mahadhika Banjarbaru.

H_0 = There is no influence of educational education on the quality of education in SMK Garuda MahadhikaBanjarbaru.

Cost and Quality of Education

Cost is defined as a resource that is sacrificed or released (forgone) to achieve certain goals. A fee is usually measured in units of money that must be spent in order to get goods / services. In the context of education, H.M. Levin in Uhar Saputra (2010) suggests the meaning of the cost of education (school) as follows:

School finance refers to the process by which tax revenues and other resources are derived for the formation and operation elementary and secondary schools as well as the process by which those resources are allocated to school in different geogapichal areas and to types and levels of education.

Dedi Supriadi (2010) explains the cost of education as all types of expenses relating to the administration of education, both in the form of money and goods and labor (which can be priced in money). According to Nanang Fatah (2012) the cost of education is the value of the rupiah used for educational activities consisting of all resources. While Dadang Suhardan, et al (2014) explained the cost of education is the total cost issued either by individual students, families who send their children to school, individual citizens, community groups or those issued by the government for the smooth education.

In addition, Matin (2014) argues that education costs are all expenditures either in the form of money or not money as an expression of the sense of responsibility of all parties (community, parents, and government) towards the development of education so that the educational goals aspired to be achieved efficiently and effective, which must be explored from various sources, maintained, consolidated, and arranged administratively so that it can be used efficiently and effectively.

From some opinions it can be said that the cost of education is the value of the rupiah spent by the government, parents of students and the community in the form of money, goods, labor or sacrifice of opportunities used to organize teaching and learning activities effectively and efficiently.

From the standard of education funding in PP. No. 19 of 2005 chapter IX article 62 above is made into the framework of educational costs as follows:

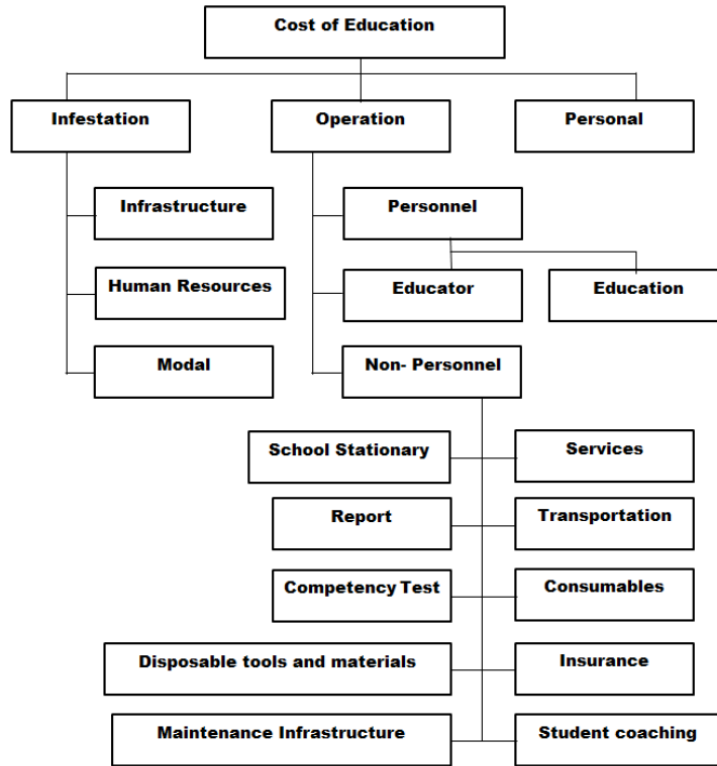


Figure 1.1 Education Cost Framework

While quality has a varied understanding. Quality implies different things for each person. It is undeniable, everyone agrees with the improvement in the quality of education. However, the problem that arises is the different meaning of quality itself. John Stewart, a consultant at McKinsey also said that there is no single definition of quality. Quality is a feeling to appreciate that something is better than another. These feelings change over time and change from generation to generation, and vary with aspects of human activity."

According to Edward Sallis (1995) quality is defined as an absolute and relative concept. Based on the definition of quality according to customers that: "Quality is something that satisfies and exceeds the desires and needs of customers (quality in perception)". Husaini Usman (2006) also explained that quality is a product or service that is in accordance with the standard provisions and satisfies the customer. It can be said that the quality of education means better and more competitive product and service results to meet the needs of education customers. With quality not only to correct mistakes, but also to do the right things in educational institutions.

In this research, "Deming Theory" is used as the main supplement. Why choose this theory? The reason, Deming proved to be a successful contributor in changing the Japanese industry from producing low standard products to being very productive, even for world class products (Juran, 1993); also, during the 1980s and 1990s this theory made a positive contribution in helping change for some American business enterprise leaders from products that failed to become superior products (Allaire, 1990; Howard, 1992; Kerns & Nadler, 1992; Walton, 1986).

Svein Stensaasen (1995) explains that Deming theory can provide an in-depth understanding of what will have to be done during manufacturing product or service. This understanding rests on awareness and recognition of the

importance of the system, how it works and influences their processes and results. Edward Sallis (1993) explained that 14 items of Deming theory can be used to improve quality in the field of education.

The 14th item thought is (1) create constancy of purpose towards improvement of product and services, (2) adopt the new philosophy, (3) cease dependence on inspection to achieve quality, (4) end the practice of awarding business on the basis of price, (5) improve constantly and forever the system of production and service, to improve quality and productivity, and thus to constantly decrease costs, (6) institute training on the job, (7) institute leadership, (8) drive out fear, (9) break down barriers between departments, (10) eliminate slogans, exhortations and targets, (11) eliminate work standards that prescribe numerical quotas, (12) remove the barriers that rob people of their right to pride of workmanship, (13) institute a vigorous programme of education and self-improvement, (14) put everybody in the organization to work to accomplish the transformation, the transformation is everybody's job.

Framework as follows:

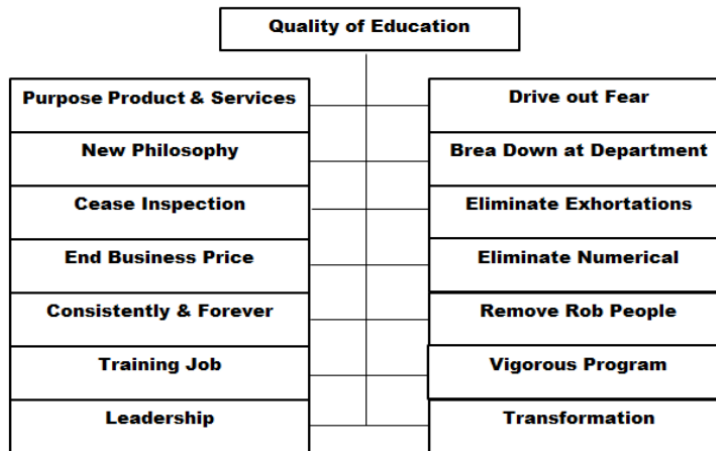


Figure 2.2 Education Quality Framework

Research Method

This research is a field research (field research) using a quantitative approach. Quantitative research is data research in the form of numbers and analyzed statistically, this quantitative research emphasizes its analysis on numerical data (numbers) processed by statistical methods.

In this study using descriptive research methods. Best in Sukardi (2015) explained that descriptive research is a research method that describes and interprets objects according to what they are. Namely analyzing data in the form of exact unit costs, income costs, expenses, and how the cost of education, and how the quality of education.

In addition, researchers also use research methods *causal comparative research* atau hubungan sebab akibat. Menurut Fraenkel, J. R. dkk (1932) "*Causal comparative research is investigators attempt to determine the cause or consequences of differences that already exist between or among groups of individuals. As a result, it is sometimes viewed, along with correlational research, as a form of associational research, since both describe conditions that already exist.*" What is meant in this study is the effect of education costs (investment costs and operating costs) on the quality of education partially and simultaneously at SMK Garuda Mahadhika Banjarbaru.

Furthermore, the population is a generalization area that consists of subjects / objects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. While the sample is part of the population that represents the data source in the study. In this study, no sample was drawn, because the total population of teachers of Garuda Garuda Mahadhika Banjarbaru was <30 or 26 people. While The analysis used is multiple linear regression analysis with the help of SPSS program.

Result of the Research

The total fee entry is Rp. 2,086,354,457.00 per year. Obtained from (1) School commission Rp. 1,754,362,875.00 per year (2) Central regular boss Rp. 320,230,582.00 per year, and (3) From the regional boss Rp. 11,761,000.00 per year.

1. Total expenditure is Rp. 1,794,552,708.00 per year. Consists of 3 types, namely (1) School commission Rp. 1,625,198,820.00 per year (2) Central regular boss Rp. 157,571,908.00 per year, and (3) Regional boss Rp. 11,781,980.00 per year.
2. Costs incurred by students (unit cost) amounting to Rp. 9,700,284.00 per year or Rp. 808,357.00 per month. The cost of education is based on 3 types, namely: (1) School commission of Rp. 8,784,864.00 per year or Rp. 732,072.00 per month. (2) The central regular boss is Rp. 851,736.00 per year or Rp. 70,978.00 per month. And (3) Regional Boss Rp. 63,684.00 per year or Rp. 5,307.00 per month.
3. The cost of education at the Garuda Mahadhika Banjarbaru Vocational School obtained a score of 64.3% in the medium category.
4. The quality of education at the Garuda Mahadhika Banjarbaru Vocational School based on W. Edward Deming's theory obtained a score of 64.3% in the medium category.
5. There is a significant educational investment cost effect on the quality of education at Garuda Garuda Mahadhika Banjarbaru Vocational School. The results of the analysis state $t_{arithmic} > t_{table}$ or $(2.703 > 1.895)$ with an influence contribution of 44.9%.
6. There is no significant influence of the operational cost of education on the quality of education at Garuda Garuda Mahadhika Banjarbaru Vocational School. The results of the analysis stated $t_{count} < t_{table}$ or $(1.037 < 1.746)$ with the influence contribution of only 0.002% or 0%.
7. There is a significant simultaneous influence of investment costs and educational operations on the quality of education in Garuda Mahadhika Banjarbaru Vocational School. The results of the analysis stated $f_{count} > f_{table}$ or $(3,829 > 3,634)$ with an influence contribution of 52.2%.

Conclusion

In general, the results of this study conclude that there is a significant influence of the cost of education on the quality of education in Garuda Mahadhika Vocational School Banjarbaru in the 2015/2016 school year.

Results of Implications

1. Theoretical Implications
The results of this study provide that information:
 - a. The large amount of tuition fees does not guarantee that optimal education quality will be achieved without good cost management.
 - b. W. Edwards Deming's theory can be used as a reference to the quality of education in Indonesia.
2. Practical Implications
 - a. The results of the study are taken into consideration for foundations and schools in managing future education costs.
 - b. The results of the study can be an evaluation material for the School Quality Assurance Forum (FPMS) in improving the quality of Garuda Mahadhika Banjarbaru Vocational School.

Suggestions

From the results of the analysis of this study, there are several suggestions to be conveyed by researchers, as follows:

1. The Banjarbaru Education Office should provide guidance to school treasurers in the form of training on cost management, specifically on managing BOS funds.
2. To Citra Baburrahman foundation, it should enrich the source of income for education costs both in the form of business and institutions BAZIS (Amil Zakat, Infaq and Shodaqah).
3. The principal should optimize the management of Regular BOS funds so that they can be used optimally.
4. To the treasurer of the school, should be more masterful in the use of Microsoft Office Excel applications in order to facilitate the calculation of school costs effectively and efficiently.
5. Other researchers can analyze the quality of education based on 14 W. Edward Deming's theories qualitatively in other educational institutions.

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