**The Influence of Educational Management, Community Participation, and Financial Supervisin on Education Quality**

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***Abstract***

This study investigates the impact of educational fund management, community participation, and financial supervision on the quality of education in public junior high schools (SMP Negeri) in Cepu District. Using a quantitative approach with a correlational method, the study involved 191 teachers, with 129 selected as samples through stratified random sampling. Data were collected via questionnaires and analyzed using descriptive statistics, assumption tests, and regression analysis. The findings show that: (1) educational fund management positively influences education quality by 10.1%, (2) community participation has a positive impact of 22.7%, (3) financial supervision affects education quality by 23.7%, and (4) all three factors together contribute 34.3% to education quality. The study concludes that improving education quality requires effective fund management, enhanced community participation, and transparent financial supervision*.*

***Keywords****:* Education quality; educational fund management; community participation; financial supervision

***Abstrak***

*Penelitian ini menyelidiki pengaruh manajemen dana pendidikan, partisipasi masyarakat, dan pengawasan keuangan terhadap kualitas pendidikan di SMP Negeri Kecamatan Cepu. Menggunakan pendekatan kuantitatif dengan metode korelasional, penelitian ini melibatkan 191 guru, dengan 129 guru dipilih sebagai sampel melalui teknik stratified random sampling. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan statistik deskriptif, uji asumsi, dan analisis regresi. Hasil penelitian menunjukkan bahwa: (1) manajemen dana pendidikan berpengaruh positif terhadap kualitas pendidikan sebesar 10,1%, (2) partisipasi masyarakat berpengaruh positif sebesar 22,7%, (3) pengawasan keuangan berpengaruh terhadap kualitas pendidikan sebesar 23,7%, dan (4) ketiga faktor tersebut secara simultan memberikan kontribusi sebesar 34,3% terhadap kualitas pendidikan. Penelitian ini menyimpulkan bahwa peningkatan kualitas pendidikan memerlukan manajemen dana yang efektif, partisipasi masyarakat yang lebih baik, dan pengawasan keuangan yang transparan.*

***Kata Kunci****: Mutu pendidikan; Manajemen dana pendidikan; Partisipasi masyarakat; Pengawasan keuangan.*

# **INTRODUCTION**

Education quality is one of the main indicators used to assess the success of an education system. According to Government Regulation of the Republic of Indonesia Number 32 of 2013 concerning National Education Standards, improving education quality begins at the elementary level and extends to higher education through various assistance programs and the sustainable development of educational infrastructure. Mahardhani[[1]](#footnote-1) states that education quality not only includes student learning outcomes but also the quality of teaching, infrastructure, and school management. A deep understanding of education quality is essential for identifying weaknesses and strengths within the education system across different regions.

One of the crucial aspects of improving education quality is the management of educational funds, community participation, and financial supervision. In Cepu District, Blora Regency, attention to the quality of public junior high schools (SMP Negeri) has become a primary focus for the government, society, and educational institutions. According to Sutrisno[[2]](#footnote-2), these factors significantly influence the achievement of education quality. However, data from the Education Office indicate that education quality in Cepu District still faces challenges, as reflected in the fluctuating average education quality scores over the past few years

In the aspect of educational fund management, the School Operational Assistance (BOS) program serves as the primary source of funding for public junior high schools (SMP Negeri). The Ministry of Education and Culture states that BOS funds should be used to support learning activities, improve infrastructure, and enhance teacher competence. However, in practice, challenges such as delays in fund disbursement and a lack of transparency in its usage persist, as recorded in the report by the Financial and Development Supervisory Agency (BPKP). As a result, achieving optimal education quality remains difficult.

Moreover, community participation plays a crucial role in improving education quality. Based on observations conducted in August 2024, the level of community involvement in education in Cepu District remains relatively low. Ningsih[[3]](#footnote-3) states that community participation in education includes financial support, involvement in school activities, and contributions to planning and evaluating education policies. However, a survey revealed that only 45% of parents participated in school decision-making meetings, reflecting a lack of awareness and engagement in education management.

Effective financial supervision is also a key factor in improving education quality. Prabowo[[4]](#footnote-4) asserts that a strong internal control system in BOS fund management can prevent fund misappropriation and enhance school financial accountability. However, data from the Education Office indicate that many public junior high schools in Cepu District still struggle to prepare transparent and accountable financial reports. Hamidi et al.[[5]](#footnote-5) argue that without strict financial supervision, irregularities in educational fund usage may occur, ultimately negatively impacting education quality.

Based on this background, this study aims to analyze the influence of educational fund management, community participation, and financial supervision on the education quality of public junior high schools in Cepu District. By understanding the relationship between these three factors and education quality, this research is expected to contribute to improving the education system, particularly in terms of transparency, the effective use of funds, and increased community involvement in education.

Education quality is one of the fundamental aspects of the education system, reflecting the effectiveness of both the process and outcomes of education. According to Minister of Education and Culture Regulation No. 28 of 2016, the quality of primary and secondary education is defined as the degree of alignment between educational implementation and the National Education Standards (SNP). Education quality encompasses various aspects, including policy, infrastructure, teaching quality, and school management.

Fadhli[[6]](#footnote-6) states that education quality is a key factor in the success of the education system, influencing student learning outcomes and institutional performance. Sulaiman and Wibowo[[7]](#footnote-7) emphasize that implementing an internal quality assurance system (SPMI) in schools can significantly improve educational standards. Akmaluddin[[8]](#footnote-8) asserts that a well-structured education policy has a substantial impact on enhancing education quality.

In the context of school management, Arco[[9]](#footnote-9) asserts that improving education quality can be achieved through strong leadership, solid teamwork, and accountable supervision. Furthermore, a well-managed education administration system contributes significantly to enhancing school service quality[[10]](#footnote-10). A comprehensive approach to quality assurance in education is expected to optimize the development of the education system.

One of the main dimensions of education quality is teaching quality, which includes the following aspects: (1) Teacher Qualifications and Competencies: The educational qualifications and certifications held by educators. (2) Teaching Methods: The implementation of innovative and effective teaching methods to enhance student comprehension. (3) Teacher Performance Evaluation: A system for periodic assessment and evaluation of teacher performance in the learning process.

High education quality can be achieved by ensuring that these three indicators are consistently applied within the education system.Educational fund management is a critical aspect of improving education quality. According to Minister of Education and Culture Regulation No. 19 of 2020, educational fund management must adhere to the principles of transparency, accountability, efficiency, and effectiveness.

Supriatna[[11]](#footnote-11) asserts that effective educational fund management supports the improvement of educational facilities and teacher welfare. Jasmine[[12]](#footnote-12) adds that fund management should include planning, implementation, and evaluation to ensure optimal budget utilization. Pawestri and Muktiali[[13]](#footnote-13) reveal that efficient educational fund management can accelerate the achievement of national education goals.

Regarding budget planning, Pratama[[14]](#footnote-14) highlights the importance of the School Budget Plan (RKAS) as an effective financial management tool. Meanwhile, Mujayaroh and Rohmat (2020: 42) emphasize that the allocation of educational funds should align with the actual needs of schools to enhance learning effectiveness. Transparency in educational fund management is also a primary concern. Hani’ah[[15]](#footnote-15) states that strict supervision of fund usage can prevent mismanagement. Pohan[[16]](#footnote-16) asserts that publicly accessible financial reports can increase public trust in educational institutions.

Community participation in education is a crucial factor in enhancing education quality. Law No. 20 of 2003 on the National Education System, Article 54, states that community involvement includes contributions from individuals, groups, and organizations in the implementation and supervision of education. Ningsih[[17]](#footnote-17) adds that community involvement in education decision-making can enhance policy effectiveness. In the context of educational fund management, Abdullah[[18]](#footnote-18) emphasizes that community participation in school financing significantly helps fulfill educational needs that are not entirely covered by government funding. Julaeha[[19]](#footnote-19) highlights that public awareness in supporting education can positively impact learning quality in schools. Sholeh[[20]](#footnote-20) states that effective communication between schools and the community plays a vital role in increasing community involvement in education.

Financial supervision is a crucial element in educational fund management to ensure that funds are used effectively and in alignment with educational objectives. The Financial and Development Supervisory Agency (BPKP) emphasizes that good financial supervision can enhance transparency and accountability in educational fund usage[[21]](#footnote-21).

Sanita[[22]](#footnote-22) states that strict financial supervision can improve the quality of school financial reports. High-quality internal audits are also a key factor in educational fund management[[23]](#footnote-23) adds that an effective financial supervision system can identify potential mismanagement and increase public trust in educational institutions. Additionally, research by Sofi et al.[[24]](#footnote-24) shows that proper financial supervision can improve the accountability of educational fund management at the regional level. Barus[[25]](#footnote-25) emphasizes the importance of continuous financial supervision to prevent fund misuse. With an effective financial supervision system, it is expected that educational fund management can function optimally and contribute to improving education quality. Therefore, the involvement of all stakeholders in financial supervision is essential for creating a transparent and high-quality education system.

The novelty of this research lies in its focus on the combined effects of educational fund management, community participation, and financial supervision on education quality in the specific context of public junior high schools in Cepu District, Blora Regency. While previous studies have explored these factors in other regions or educational settings, this study offers a unique contribution by analyzing how these factors interact in a specific district, where educational quality improvement is a priority but still faces significant challenges. This research also highlights the importance of integrating transparency and community involvement into educational finance management, providing a fresh perspective on how these elements can be leveraged to improve the overall quality of education.

# **METHOD**

The research method serves as a guideline for the process of data collection, analysis, and interpretation. This study employs a quantitative approach with a descriptive ex post facto (non-experimental) research design. According to Sugiyono[[26]](#footnote-26), ex post facto research investigates past events and examines the factors that may have caused those events. The quantitative approach was chosen because this study aims to measure the influence of predetermined variables educational fund management, community participation, and financial supervision—on education quality. Quantitative research allows for the collection of numerical data that can be statistically analyzed to test formulated hypotheses[[27]](#footnote-27). This approach is expected to provide a clear understanding of the relationships between the studied variables.

This research was conducted at public junior high schools (SMP Negeri) in Cepu District, Blora Regency, involving five schools: (a) SMP Negeri 1 Cepu, (b) SMP Negeri 2 Cepu, (c) SMP Negeri 3 Cepu, (d) SMP Negeri 4 Cepu, and (e) SMP Negeri 5 Cepu. These schools were selected because they represent a diverse population of teachers and allow for the collection of relevant data. The research period lasted from November to Desember 2024, covering phases such as proposal submission, instrument testing, data collection, data analysis, and report writing.

This study is an associative research with an explanatory design, aimed at explaining the causal relationships between independent variables (educational fund management, community participation, and financial supervision) and the dependent variable (education quality). According to Arikunto (2018: 159), research variables are phenomena or objects that vary. The research variables used in this study include: (1) Educational Fund Management (X1): The process of allocating and supervising fund usage to efficiently support educational activities[[28]](#footnote-28). (2) Community Participation (X2): The involvement of parents, society, and school committees in supporting and contributing to education. (3) Financial Supervision (X3): The process of monitoring and evaluating the use of educational funds to ensure efficiency and accountability. (4) Education Quality (Y): The overall quality of educational processes and outcomes, including curriculum, teacher competence, infrastructure, and education policies .

The population in this study consists of all teachers from the five SMP Negeri schools in Cepu District, Blora Regency, totaling 191 teachers. The sampling technique used is Probability Random Sampling, with the Slovin formula With a population of 191 teachers and a 5% margin of error, the calculated sample size is 129 teachers. Stratified random sampling was employed to ensure proportional representation from each school. The primary research instrument is a Likert-scale questionnaire (1–5), covering various indicators: (1) Education Quality (Y): Measured by teaching quality, educational facilities, and student learning outcomes. (2) Educational Fund Management (X1): Includes budget planning, budget implementation, evaluation, and accountability. (3) Community Participation (X2): Involves decision-making involvement, resource support, and increasing educational awareness. (4) Financial Supervision (X3): Measured by internal control systems, transparency, accountability, and financial performance evaluation.

The research instruments were tested for validity and reliability before use. Validity was assessed using Pearson Product Moment correlation[[29]](#footnote-29) , while reliability was measured using Cronbach’s Alpha method . The data collection techniques used in this study include: (1) Questionnaires: Distributed to respondents to obtain primary data. (2) Observation: Directly observing school conditions and program implementation. (3) Interviews: Gathering additional insights from school principals and educators. The collected data were analyzed using statistical methods, including: (1) Normality Test: Using the Kolmogorov-Smirnov Test to ensure data distribution is normal[[30]](#footnote-30). (2) Linearity Test: Conducted with the F-statistical test to examine relationships between variables. (3) Multicollinearity Test: Using the Variance Inflation Factor (VIF) to detect high correlations between independent variables. (4) Heteroscedasticity Test: Using a scatterplot test to check whether the residual variance remains constant.

The regression analysis applied in this study includes: (1) Simple Linear Regression Analysis: To assess the effect of a single independent variable on the dependent variable. (2) Multiple Linear Regression Analysis: To evaluate the simultaneous impact of all three independent variables on education quality [[31]](#footnote-31). The research hypotheses were tested using: (1) t-test: To measure the partial influence of each independent variable. (2) F-test: To measure the simultaneous influence of all independent variables. © Coefficient of Determination (R²): To assess how much the independent variables contribute to explaining the variation in the dependent variable.

# **RESULT AND DISCUSSION**

This study presents data descriptions, factor analysis, hypothesis testing, and determination test results to examine the influence of **educational fund management, community participation, and financial supervision** on education quality. The collected data were analyzed using the **Statistical Package for Social Science (SPSS) 24 for Windows** to ensure accuracy and reliability.

Based on the descriptive analysis results, the **education quality variable** had an average score of **118.71**, with the highest score of **143** and the lowest score of **85**. A total of **34.11%** of respondents rated education quality as **fairly good**, while **19.38%** rated it as **very good**. The **educational fund management variable** had an average score of **86.78**, with the highest score of **99** and the lowest score of **71**. **31.01%** of respondents rated fund management as **fairly good**, while **10.08%** rated it as **very good**. The **community participation variable** had an average score of **108.02**, with the highest score of **135** and the lowest score of **78**. **31.01%** of respondents rated participation as **poor**, while **13.95%** rated it as **very good**. The **financial supervision variable** had an average score of **103.43**, with the highest score of **135** and the lowest score of **75**. **32.56%** of respondents rated financial supervision as **poor**, while **8.53%** rated it as **very good**.

Factor analysis indicated that the **educational facilities dimension** had the highest contribution to **education quality** (**0.865**). The **budget implementation dimension** contributed the most to **educational fund management** (**0.661**), while the **resource support dimension** had the highest contribution to **community participation** (**0.829**). Meanwhile, the **transparency and accountability dimension** had the highest contribution to **financial supervision** (**0.896**). These findings confirm that these factors play a crucial role in improving education quality in **public junior high schools in Cepu District**.

The results of **simple linear regression** analysis showed that: (1) **Educational fund management** had a **significant effect** on education quality, with a **t-value of 3.785**, which is greater than the **t-table value of 1.65694**, and a significance of **0.000 < 0.05**. (2) **Community participation** also had a **significant effect** on education quality, with a **t-value of 6.115**, greater than the **t-table value of 1.65694**, and a significance of **0.000 < 0.05**. (3) **Financial supervision** had a **significant effect** on education quality, with a **t-value of 6.277**, greater than the **t-table value of 1.65694**, and a significance of **0.000 < 0.05**. The results of **multiple linear regression analysis** showed that the regression model obtained is: Y=α+β1X1+β2X2+β3X3Y where: **X1** = Educational Fund Management, **X2** = Community Participation, **X3** = Financial Supervision

The regression coefficient values for each variable indicate that improvements in these aspects **positively impact education quality**. The **F-test** results showed that the three independent variables **simultaneously** had a **significant influence** on education quality, with an **F-value of 39.398**, greater than the **F-table value of 3.07**, and a significance level of **0.000 < 0.05**.

The determination test (**R²**) showed that **R Square = 0.343**, meaning that **34.3% of the variability in education quality** can be explained by **educational fund management, community participation, and financial supervision**, while the remaining **65.7%** is influenced by other factors **not examined in this study**.

**Tabel 1 Summary of Regression Analysis of X1, X2, X3 on Y**

|  |
| --- |
| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .585a | .343 | .327 | 10,428 |
| a. Predictors: (Constant), financial supervision, educational fund management, community participation |

More specifically, educational fund management has an influence of 10.1% on education quality, community participation has an influence of 22.7%, and financial supervision has an influence of 23.7% on education quality.

Thus, the findings of this study confirm that educational fund management, community participation, and financial supervision have a significant impact on education quality. Enhancing these three aspects is a key factor in efforts to improve the education quality in public junior high schools in Cepu District.

This study aims to identify the impact of **educational fund management, community participation, and financial supervision** on **education quality** in **public junior high schools (SMP Negeri) in Cepu District**. The research findings indicate that these three variables have a **significant influence** on **education quality**, both partially and simultaneously.

Based on the research results, the average score for the **educational fund management variable** was **86.78**, with a **standard deviation of 7.031**. Correlation analysis between **educational fund management** and **education quality** showed a **positive relationship**, with an **r-value of 0.318** and a **significance of 0.000 < 0.05**, indicating a **significant correlation**. The **simple regression equation model** obtained was: Y^=68.779+0.575X1Ŷ = 68.779 + 0.575X\_1Y^=68.779+0.575X1​. This result suggests that **an increase of one unit in educational fund management will improve education quality by 0.575 units**. The **partial t-test** showed a **t-value of 3.785**, greater than the **t-table value of 1.65694**, with a **significance of 0.000 < 0.05**, indicating a significant partial influence. The **ANOVA test** results showed an **F-value of 14.325**, greater than the **F-table value of 3.07**, with a significance of **0.000 < 0.05**, thus confirming the acceptance of the hypothesis. The influence of **educational fund management** on **education quality** was represented by an **R-square value of 10.1%**, while the remaining **89.9%** was influenced by other factors.

Research by **Mafazi and Ahmad**[[32]](#footnote-32) confirms that **effective and transparent educational fund management significantly improves the quality of educational institutions**. The research findings indicate that the **community participation variable** had an **average score of 108.02**, with a **standard deviation of 13.961**. Correlation analysis between **community participation** and **education quality** revealed a **positive relationship**, with an **r-value of 0.477** and a **significance of 0.000 < 0.05**, indicating a **significant correlation**. The **simple regression equation model** obtained was: Y^=71.814+0.434X2Ŷ = 71.814 + 0.434X\_2Y^=71.814+0.434X2​ This equation shows that **an increase of one unit in community participation will improve education quality by 0.434 units**. The **partial t-test** showed a **t-value of 6.115**, greater than the **t-table value of 1.65694**, with a **significance of 0.000 < 0.05**, confirming a significant influence. The **ANOVA test** results indicated an **F-value of 37.390**, greater than the **F-table value of 3.07**, with a **significance of 0.000 < 0.05**, confirming the acceptance of the hypothesis. The **influence of community participation on education quality** was represented by an **R-square value of 22.7%**, while the remaining **77.3%** was influenced by other factors.

Research by **Hasanuddin et al.**[[33]](#footnote-33) highlights that **community participation in various aspects of education, such as funding and planning, contributes to improving education quality, especially in Islamic educational institutions**.

The findings on the **financial supervision variable** revealed an **average score of 103.43**, with a **standard deviation of 13.961**. Correlation analysis between **financial supervision** and **education quality** showed a **positive relationship**, with an **r-value of 0.487** and a **significance of 0.000 < 0.05**, indicating a **significant correlation**. The **simple regression equation model** obtained was: Y^=73.259+0.439X3Ŷ = 73.259 + 0.439X\_3Y^=73.259+0.439X3​ This equation suggests that **an increase of one unit in financial supervision will enhance education quality by 0.439 units**. The **partial t-test** revealed a **t-value of 6.277**, greater than the **t-table value of 1.65694**, with a **significance of 0.000 < 0.05**, indicating a **significant effect**. The **ANOVA test** results showed an **F-value of 39.398**, greater than the **F-table value of 3.07**, with a **significance of 0.000 < 0.05**, thus confirming the hypothesis. The **influence of financial supervision on education quality** was represented by an **R-square value of 23.7%**, while the remaining **76.3%** was influenced by other factors.

A study by **Bruns et al.**[[34]](#footnote-34) found that **financial supervision and accountability in managing educational funds improve efficiency and educational outcomes**. Moreover, research by **Wulaningsih and Asriati (2024)** highlights that **transparency and accountability in budget utilization are essential factors in improving school financial quality and positively impacting education quality**.

The results of **multiple regression analysis** showed that the relationship model between the three independent variables and **education quality is:** Y^=34.845+0.302X1+0.283X2+0.262X3Ŷ = 34.845 + 0.302X1 + 0.283X2 + 0.262X3Y^The regression coefficient values indicate that**:** (1) **An increase of one unit in educational fund management** improves **education quality by 0.302 units.** (2) **An increase of one unit in community participation** improves **education quality by 0.283 units**. (3) **An increase of one unit in financial supervision** improves **education quality by 0.262 units**. The **partial t-test** results confirmed that **educational fund management, community participation, and financial supervision each have a significant partial influence on education quality**. The **F-test** results indicated an **F-value of 21.706,** greater than the **F-table value of 3.07,** with a **significance of 0.000 < 0.05,** confirming the hypothesis that **these three independent variables simultaneously influence education quality**. The **determination test (R²) showed a value of 34.3%**, indicating that **34.3% of the variations in education quality** can be explained by these three variables, while the remaining **65.7%** is influenced by other factors not examined in this study. Thus, these findings are consistent with previous studies, which suggest that **enhancing educational fund management, increasing community participation, and strengthening financial supervision are key factors in improving education quality** in **public junior high schools in Cepu District**

# **CONCLUSION**

Based on the research findings and discussion, it can be concluded that **educational fund management, community participation, and financial supervision** have a **significant influence** on **education quality** in **public junior high schools (SMP Negeri) in Cepu District**.**Educational fund management** has a **positive impact** on **education quality** by **10.1%**, while **89.9%** of the variation is influenced by other variables. **Community participation** contributes **22.7%** to education quality, with **77.3%** influenced by other factors. **Financial supervision** contributes **23.7%** to education quality, while **76.3%** is influenced by unexamined factors. Simultaneously, these three variables account for **34.3% of the variance in education quality**, while the remaining **65.7%** is influenced by other factors not analyzed in this study.

However, this study has several limitations. First, the research focused only on public junior high schools in Cepu District, meaning the findings may not be generalizable to other regions or types of schools, such as private schools or vocational schools. Second, the study did not explore all possible factors affecting education quality; for instance, student characteristics, teaching methods, or external socio-economic conditions might also play a significant role in influencing education quality. Third, the research used a cross-sectional approach, meaning the data were collected at a single point in time. This limits the ability to observe long-term trends and causal relationships. Future research could consider a longitudinal design to better understand the effects of educational fund management, community participation, and financial supervision over time. Additionally, future studies should explore other factors that could contribute to education quality, such as the role of school leadership, teacher motivation, and curriculum implementation.

Based on the research findings, several strategic steps are recommended to improve the **education quality of public junior high schools in Cepu District**: (1) **For School Principals:** Enhance **transparency in educational fund management** by preparing financial reports accessible to the public and relevant stakeholders. Conduct **financial management training** for teachers and administrative staff to improve the **efficient use of educational funds**. Strengthen **collaboration with school committees** to increase **community participation** in **educational fund management and financial supervision**. (2) **For Teachers:** Actively participate in **planning and evaluating educational fund usage** to ensure the optimal allocation of funds for **learning activities**. Utilize educational funds to attend **training and professional development programs** that can enhance **teaching quality**. Encourage **student engagement** in the learning process by gathering **feedback** to improve teaching effectiveness. (3) **For the Education Office:** Strengthen **financial supervision systems** in schools by conducting **regular audits** to ensure **transparency and accountability** in educational fund utilization. Develop programs that encourage **active community participation** in education, such as **discussion forums and routine meetings**. Conduct **regular evaluations of education quality** in **public junior high schools in Cepu District** to assess the effectiveness of **implemented policies.**

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