

MANAGEMENT STRATEGY: SCHOOL FINANCIAL MANAGEMENT STRATEGIES DURING THE COVID-19 PANDEMIC

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Abstract: The success of financial management during the Covid-19 pandemic is the role of school strategic management to prepare planning, organizing, controlling, and directly in school financial management. The research aims to examine educational institutions' financial management strategies in upper secondary education units. This type of research is field research with qualitative methods of case studies at MAN 2 Yogyakarta. The respondents of this study are the Principal, committee, and financial manager of the school. The data collection process is carried out by making observations, interviews, and documentation. The data analysis researchers use with the Miles and Huberman Models is condensation, data presentation, and inference/verification. The results of this study show that the strategy carried out by the Principal in managing school finances during the Covid-19 pandemic is an evaluation of budget, fund efficiency, and efficiency of program implementation through the stages of the financial management process. The strategy then, in the policy in the form of a 30% cut in SPP costs and the temporary elimination of visit transportation costs, waiver of payment time extension for parents whose businesses are affected by Covid-19, a 10% cut to school activity budget.

Keywords: Financial Management, Institutional, Management Strategy.

Abstract: Keberhasilan pengelolaan keuangan di masa pandemi Covid-19 adalah peran manajemen strategis sekolah dalam menyusun perencanaan, penyelenggaraan, pengendalian dan pengelolaan keuangan sekolah secara langsung. Tujuan dari penelitian ini meneliti strategi manajemen keuangan lembaga pendidikan di tingkat unit pendidikan menengah atas. Jenis penelitian ini adalah penelitian lapangan dengan metode kualitatif studi kasus di MAN 2 Yogyakarta, responden penelitian ini adalah kepala sekolah, komite, dan manajer keuangan sekolah. Proses pengumpulan data dilakukan dengan melakukan observasi, wawancara dan dokumentasi. Analisis data yang digunakan peneliti dengan Model Miles dan Huberman adalah pengumpulan data, penyajian data, reduksi/verifikasi dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa strategi yang dilakukan kepala sekolah dalam mengelola keuangan sekolah di masa pandemi Covid-19 adalah evaluasi anggaran, efisiensi dana, dan efisiensi pelaksanaan program melalui tahapan proses pengelolaan keuangan. Strateginya kemudian, dalam kebijakan tersebut berupa pemotongan biaya SPP sebesar 30% dan penghapusan sementara biaya transportasi kunjungan, keringanan perpanjangan waktu pembayaran bagi orang tua yang usahanya terdampak Covid-19, pemotongan 10% terhadap anggaran kegiatan sekolah.

Kata Kunci: Lembaga pendidikan, Manajemen Keuangan, Manajemen Strategi.

INTRODUCTION

The success of financial management in educational institutions is determined by strategic management's role in determining financial management policies. Finance in education is an essential element in moving the organization in educational institutions. Through effective and efficient financial management, it will be able to create excellent educational institutions in developing institutions through financial budgeting as a means of developing educational institution infrastructure and realizing prosperous human resources. Efforts in financial management in educational institutions since the government announced the COVID-19 outbreak as a global pandemic on March 11, 2020. As many as 50% of Indonesians have started to reduce activities outside the home (Siahaan, 2020). There is too much uncertainty at this stage of the Covid-19 crisis, and information is changing rapidly. Covid-19 also impacted Indonesia's economy, starting from the difficulty of finding work, difficulties in meeting the needs of daily life, and not having income to meet daily needs (Hanoatubun, 2020). In education, economic activities are contained in financial management activities. Finance in education is a very important component in the implementation of education. Effective and efficient school financial management is largely determined by the school's financial management system. For the finances of educational institutions to be managed effectively and efficiently, the right strategy is needed. Financial management is a mandatory activity that must be carried out by schools/educational institutions so that schools/educational institutions that are managed can continue to develop and have quality (Handayani & Prasetyo, 2018). Although between public schools and private schools, there are slight differences in their management (Ikhsan & Anisykurlillah, 2010). In detail, the sources of funds that enter schools can be from the government directly. Contributions from parents, businesses run by schools, and grants/assistance from outside parties to schools or the community, in general, can also be in the form of grants/assistance (Ratnaningtyas & Setiyani, 2017).

In the era of increasingly advanced information technology and also amid the COVID-19 pandemic, it is necessary to present information that is effective, fast, and accurate (Sharif & Khavarian-Garmsir, 2020). Including terms of presentation of school financial information (Awaludin et al., 2021). Planning is the first step in the education management process and the school financial management process, of course starting with an excellent financial planning process (Mashyuri et al., 2019). Through financial planning, all needs and estimated expenditures are detailed in the education delivery process (Muhtar et al., 2021). There are several principles in school financial management: transparency, accountability, effectiveness, and efficiency. If the principles of transparency and accountability in financial management are continuously maintained and upheld, it will impact improving performance (Main & Setiyani, 2014). In financial management, the

Principal's function is to become an "author of power"¹ or "ordonor"² (Rahmah, 2016). The functions of school financial management are budget planning, budget procurement, budget distribution, budget execution, financial bookkeeping, accountable financial supervision and accountability, and compliance with applicable laws and regulations (Kartikawati, 2016).

Since the COVID-19 pandemic, the Government of Indonesia has prepared and prepared various strategies for handling it, such as increasing the budget on the health side, social assistance, industrial support, and national economic recovery, as well as policies on the regional finance side and the financial sector (Karageorgos et al., 2021). In order to ensure the availability of the budget while maintaining the health and sustainability of state finances, the government stipulates changes to the posture and details of the state revenue and expenditure budget for Fiscal Year 2020, which include (Simkin et al., 2019): i) state revenue budget; ii) state expenditure budget; iii) budget surplus/deficit; and iv) budget financing. This change in posture and details of the 2020 APBN is stipulated by Presidential Regulation of the Republic of Indonesia Number 54 of 2020. Initially, at Rp.2,233 trillion, the state revenue budget turned into Rp. 1,760 trillion. This state revenue budget consists of tax revenues amounting to Rp.1,462 trillion, non-tax state revenues amounting to Rp.297.75 trillion, and grant revenues amounting to Rp.498.74 billion. Meanwhile, the state expenditure budget, initially estimated at Rp.2,540.422 trillion, increased to 2,613.8 trillion. This state expenditure budget consists of the central government expenditure budget (ABPP) of IDR 1,851.10 trillion (including additional spending for handling the COVID-19 pandemic of IDR 255.110 trillion), as well as the Transfer to Regions and Village Funds (TKDD), which is estimated at Rp.762.718 trillion. Based on the calculation of the state revenue and expenditure budget above, it is estimated that there will be a deficit of Rp.852,935 trillion or 5.07% of GDP, so for budget financing, from the initial estimate of Rp.307.225 trillion, changes to Rp.852.935 trillion. The central government budget structure (ABPP) prioritizes its use to handle the COVID-19 pandemic and its impacts in the form of threats that endanger the national economy and financial system stability, focusing on health spending and social safety nets, and economic recovery. Posture and details of the state revenue and expenditure budget, the education budget also underwent adjustments to meet mandatory spending. This education budget includes the Government's Investment endowment fund in the education sector of Rp. 29 trillion to develop national education, research, culture, and higher education. Therefore,

¹A person who is authorized to perform actions related to the budget for incoming and outgoing funds

²A person who has the authority to carry out tests and orders in payment according to the specified authorization

the allocation and management of funds effectively and efficiently are very much needed in realizing a quality educational institution.

In every school, the most crucial element is fulfilling all school logistics needs. If finances are not healthy, then all logistical needs will be disrupted, resulting in educational stagnation and even counter-productivity, especially in terms of the quality of education, which means that it will also impact the development of the nation and state because students are human resources that must be empowered to build the nation and country (Karyatun, 2016). Private schools whose most significant source of funds are from school committees must be wise in financial management, especially during the COVID-19 pandemic, this is done to create effectiveness and efficiency of school finances in meeting all needs related to the teaching and learning process at school. MAN 2 Yogyakarta is one of the public schools under the Ministry of Religion of the Republic of Indonesia, which was established on March 16, 1978, based on the Decree on the Establishment of Schools number W1/1.b/pt/702/6a/1978 which is located at Jl. KH A. Dahlan No. 130 Ngampilan Yogyakarta. By carrying out the vision of "Taqwa, Independent, Achievement, Innovative, Environmentally Insight, and Islamic," which is realized through its mission of realizing madrasa people who are knowledgeable, charitable, and have noble character, realizing madrasa people who master science and technology, language, culture, sports, and arts, to create madrasas that are globally competitive, conducive and Islamic.

In its service concept, the school trip, which is currently 44 years old, always prioritizes service that prioritizes quality in achieving customer satisfaction. Of course, the process of realizing a quality educational institution cannot be separated from the application of strategic management in the concept of managing institutions, including in the financial sector. Strategic management is the process of making decisions and actions that lead to the formulation of an effective strategy to assist the institution in achieving its objectives (Taufiqurokhman, 2016). The role of strategic management in the financial sector is to make a major contribution to the process of formulating a strategic strategic plan for managing an institution's finances that is effective and efficient and capable of generating costs for the benefits of development in an institution. MAN 2 Yogyakarta is one of the institutions that has received accreditation "A" MAN 2 Yogyakarta in the financial sector is currently receiving financial assistance from Regular School Operational Assistance and Regional School Operational Assistance. So that the school's financial sources currently consist of school committees, Regular School Operational Assistance, and Regional School Operational Assistance.

Based on initial information obtained by researchers in the field, since the corona outbreak hit the world of education, including at MAN 2 Yogyakarta, schools have continued to work and move

with creative and innovative programs to restore education in overcoming learning loss. So even though the corona has hit, the school program is still running to produce plus output from MAN 2 Yogyakarta, a pesantren-based institution that aims to create habituation plus and teaching plus, the indicator of habituation plus is that children can apply their religion in a society consistently. Do not miss knowledge. Although the source of school income is reduced due to policies related to school finances, namely reducing costs from parents and installment policies, this is intended to uphold humanist/humanitarian values in the face of the corona outbreak that is still hitting today. Through this study, researchers want to find out more about the strategies carried out by school principals in financial management during the COVID-19 pandemic.

METHOD

The research that the researcher will carry out is field research, namely data collection that is directly carried out at the research location. The approach used is a descriptive qualitative approach. The object of this research is MAN 2 Yogyakarta. The time of the study was carried out in March 2022.

The subjects studied in this study only focused on the Principal of MAN 2 Yogyakarta, the school committee, and several teachers at the school. Research subjects will be informants in this study to obtain information about financial management strategies at MAN 2 Yogyakarta during the Covid-19 Pandemic. To obtain valid data and in accordance with the problem under study, the researcher will use several data collection methods, namely: observation, interviews, and documentation. After the data in the form of interview transcripts, observations, and documentation were considered complete and perfect, the researchers triangulated the data.

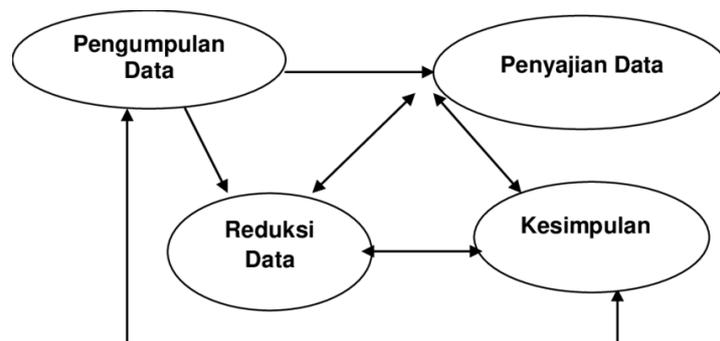


Figure 1. Models Miles and Huberman

Then the data analysis used in this study, the author uses the Miles and Huberman model. Collecting data obtained through interviews with primary informants, field observations, and

documentation studies. Then, after the data is collected, it is reduced according to the research topic to produce research data conclusions (Sugiyono, 2018).

RESULTS AND DISCUSSION

Results

Strategy is a step that must be passed towards the desired goal. A good strategy will provide an overview of the main actions and decision patterns chosen to realize organizational goals and formulate the vision and mission of an organization. Planning in financial management is the activity of planning sources of funds to support educational activities and achieve educational goals in schools. Good school financial planning is a major factor in achieving a predetermined educational goal and other components. School financial planning includes at least two activities, namely the preparation of the school financial budget and the implementation of the school income budget plan (RAPBS) (Jaya, 2018).

Mr. Mardi Santosa, as Chair of MAN 2 Yogyakarta, said that the source of initial funding for the school was to submit a proposal to a bank that has collaborated with the Ministry of Religion in Jakarta, then get additional funds from Mr. H. Norhin as the founder of the foundation. The initial contribution of the foundation builder was obtained from CSR funds (Corporate Social Responsibility) company from Rp. 343.500.000. The incoming funds are then detailed in the RKAS (Plan of activities and school budgets) per academic year, whose disbursement is gradual according to the submission of proposals from each sector. Submissions are addressed to the foundation for disbursement of funds after being examined and approved by the Principal for submission. The fund is managed according to eight national education standards (SNP), reported by each structural official every month by demand reports and expenditure reports to the school treasurer. This aligns with the scope of financial management which starts with budget planning and ends with accountability reports (Komariah, 2018).

Since the Covid-19 outbreak hit various regions of the world, including Indonesia, it caused a total change in various activities, one of which was education. In addition to the learning process that has undergone changes, it also impacts financial management, which has reallocated school budgets. This is done while prioritizing transparency and accountability for the effectiveness and efficiency of school budgets (Megawaty et al., 2021). In financial management sourced from school operational assistance funds, schools are required to meet the target of achieving quality improvement by referring to the eight national education standards (SNP) through several adjustments made by school stakeholders (Ratnasari, 2021).

Discussion

School Financial Management Planning Strategy

The strategy carried out by the Head of MAN 2 Yogyakarta to manage school finances in the face of the covid-19 outbreak was the initial stage of holding a joint meeting to analyze conditions in the field related to several delays in school committee payments from parents. On that basis, the school then made a movement to relieve parents of students in terms of paying school committees by issuing a new policy regarding a 30% reduction of the total tuition fee that parents must pay every month. The 30% discount reduction impact is that there is a Budget PAGU in the following Academic Year and the previous Academic Year. The request for funds is cut by around 10% while continuing to carry out various activity programs according to the designs that have been made. So the first step is a policy for parents to provide a 30% tuition fee discount, the details of the tuition fee before the 30% discount for grades 10-11 at MAN is Rp.800,000, - and for class XII of Rp.600,000, - per month including student consumption during the day. In addition to tuition fees that must be paid, there is also a transportation fee of Rp.250.000- per month, but due to the Covid-19 outbreak, transportation costs were eliminated so that they became Rp. 0,-. For other costs such as the initial entry fee of Rp.10.500.000,- including tour/comparative study abroad, then the annual re-registration fee is Rp.750.000,- still average as before there is no discount, but for the money that must be paid at the beginning of student entry into MAN 2 Yogyakarta, details of tuition fees before the 30% discount for grades 10-11 at MAN is Rp.800,000, - and for class XII of Rp.600,000, - per month including student consumption during the day. In addition to tuition fees that must be paid, there is also a transportation fee of Rp. 250.000- per month, but due to the Covid-19 outbreak, transportation costs were eliminated to become Rp.0,-. For other costs such as the initial entry fee of Rp.10.500.000,- including tour/comparative study abroad, then the annual re-registration fee is Rp.750.000,- still average as before there is no discount, but for the money that must be paid at the beginning of student entry into MAN 2 Yogyakarta, In addition to tuition fees that must be paid, there is also a transportation fee of Rp.250.000,- per month, but due to the Covid-19 outbreak, transportation costs were eliminated so that they became Rp.0,-. For other costs such as the initial entry fee of Rp.10.500.000,- including tour/comparative study abroad, then the annual re-registration fee is Rp.750.000,- still average as before there is no discount, but for the money that must be paid at the beginning of student entry into MAN 2 Yogyakarta, In addition to tuition fees that must be paid, there is also a transportation fee of Rp.250.000,- per month. Still, due to the Covid-19 outbreak, transportation costs were eliminated so that they became Rp. 0,-. For other costs such as the initial entry fee of Rp.10.500.000,- including tour/comparative study abroad, then the annual re-registration

fee is Rp.750.000,- still normal as before there is no discount, but for the money that must be paid at the beginning of student entry into MAN 2 Yogyakarta,

During the COVID-19 pandemic, all school activities and management forms are carried out by applicable regulations, such as the implementation of online learning, work from home (WFH), and so on (Handayani & Prasetyo, 2018). All policies must also be humane, including school finances, as did MAN 2 Yogyakarta, which implemented a policy of reducing costs for parents. In terms of school financial management, MAN 2 Yogyakarta has collaborated with the bank for student school payments to make it easier in terms of financial management because the Bank system assists it. It is easier for the school treasurer to manage school finances through this collaboration with this collaborative system (Huda, 2016).

The Ministry of Religion supervises all forms of financial and operational activities at MAN 2 Yogyakarta in Yogyakarta, whose management SOPs are by service notification letters that have been prepared by the Ministry of Religion of the Republic of Indonesia in the realization of institutional services and as an effort to optimize financial management at MAN 2 Yogyakarta. The supervisor will later work with the madrasa secretary to report all school financial operations to the madrasah coaching treasurer in the Company. Through the School Quality Development Forum (FPMS), the concept of efficiency of funds is applied, but schools continue to develop and progress; from the beginning, the unaccountable management process related to financial statements becomes very accountable,

Having formulated previously, the next stage is the delivery to all parents of students. During the covid-19 pandemic, the procedure for submitting a budget to all parents related to RKJM, RKTS is only limited to representatives of parents/guardians of students; presentations are made by displaying all the details of the budget that will be implemented by the eight National Education Standards (SNP), Parents have the opportunity if they want to add or provide input related to school programs/activities that may need to be implemented but have not been included in detail. After everything is agreed upon, the files are then signed by the Principal, chairman of the committee, supervisors, and foundation coaches.

School Financial Management Implementation Strategy

In the implementation of financial management during the Covid-19 pandemic, several obstacles were encountered in the field, namely related to sources of school income from school committees such as late payments, causing payment arrears, which impacted the disbursement of school committee funds. Funds for several program activities. The head of MAN 2 Yogyakarta said the school had collected various information from parents regarding the causes of late payments, one

of which was the parents' behavior of students who went bankrupt. The strategy taken by the school is to provide an installment policy or time extension relief for parents of students whose businesses are affected by the Covid-19 pandemic.

Suppose the implementation of school financial management falters, besides impacting the performance of school activity programs. In that case, it will also impact the salaries of educators and school education staff. To anticipate this, the strategy carried out by the head of MAN 2 Yogyakarta when the school's financial balance was deemed insufficient for teacher salaries; the school sought a loan from a foundation building company, namely a loan to Mr. H. Norhin so that educators and education staff still got their rights by specified time—determined every month.

Apart from the school committee, the implementation of school activities is also financed by the Regular and Regional BOS. During the Covid-19 pandemic, schools carried out the procurement of Covid-19 health protocol tools for the 2020/2021 academic year in the amount of Rp.25.400.000,-, then the internet quota provision for PTK is Rp.25,000,000,-, in the 2021/2022 Academic Year, schools will increase the procurement of Disinfectant fluids and internet installations for teachers' rooms by Rp.6.500.000,-. Government policies through the JUKNIS (Technical Instructions) BOS funds are very flexible in dealing with the Covid-19 pandemic, so schools are given the authority to manage school finances according to online learning needs and other activities to deal with Covid-19 in the school environment (Zebua, 2020).

Strategy for Supervision of School Financial Management

Two financial sources at MAN 2 Yogyakarta are managed, namely the government (Regular school operational assistance and Regional school operational assistance) and students' parents (School Committee). Financial management at MAN 2 Yogyakarta is directly supervised by supervisors from the Ministry of Religion in the Yogyakarta area, whose financial sources are from the school committee, for financial management whose financial sources are from the government based on the latest BOS JUKNIS which adapts to school conditions and the COVID-19 pandemic period, supervised by officials competent government. In MAN 2 Yogyakarta, financial sources from the government are more focused on the procurement of school facilities and infrastructure (Syahbuddin, 2020). So that the financial planning process is budgeted for one academic year/1 period, carried out according to the RKJM, RKTS, and RKAS, and a report is made according to the specified time. Periodic supervision is carried out as evaluation material for better financial management (Yulianti et al., 2017).

CONCLUSION

The strategy carried out by school principals in managing school finances during the COVID-19 pandemic is to evaluate the budget, efficiency of funds, and efficiency of activity programs through stages. The initial strategy carried out at the planning stage was holding a joint meeting to analyze conditions in the field related to the payment process from students' parents. In the implementation of financial management during the Covid-19 pandemic, there were several obstacles faced, such as delays, and arrears in payments from students' parents, so the strategy adopted was that school programs could still be implemented by reducing the volume of their activities. . Supervision of school finances is carried out directly by the foundation supervisor for financial sources from the committee, and government supervisors for financial sources from BOS, the strategy used is to make an accountability report every month. The financial management strategy then resulted in policies in the form of 30% education cost cuts and temporary elimination of transportation costs, waivers for extending the payment period for parents whose businesses were affected by COVID-19, and 10% cuts in the school activity budget.

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