



The Needs of School Financial Management Training for Principal

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Abstract

The purpose of this study was to examine the needs of the school financial management training for principals. This research is a survey research with a qualitative approach. The data obtained through interview instruments and analyzed using qualitative descriptive techniques. Interviews were conducted with principals from Kindergarten (TK) to Junior High School (SMP) in four regencies/cities of Central Java Province, namely Boyolali, Wonogiri, Salatiga, and Surakarta as many as 71 informants. The results showed that: 1) the principal needs a school financial management training that is integrated between theory and practice, 2) the training material discusses the management of school finances following the applicable regulations, 3) the duration of the training must be adjusted to the material load, and 4) the education and training instructor is a person who is competent in the field of school financial management. Based on the results of this study, the central and regional governments should organize training, workshops, or seminars for school principals to update their knowledge of school financial management skills. This needs to be done because education and training on school financial management can increase the effectiveness of school principals in managing finances by the principles of school financial management.

Keywords: *Principal; School Financial Management; Training*

Introduction

Based on the Constitution Law No. 20 of 2003 describes that the principal is personnel who has an important role in determining the quality of education in Indonesia. The principal as a school manager must have the ability to manage the school in order to maintain quality by educational goals. Permendiknas No. 13 of 2007 explains that a principal is required to master the competency standards that apply nationally, namely personal, managerial, entrepreneurial, supervisory, and social competencies. One of the principal competencies that must be mastered and need to be improved is managerial competence, especially in terms of managing school finances by the principles of efficient, accountable, and transparent management.

Beyers (2015) explains that principals are often unaware of the responsibilities and obligations in managing school finances allocated from the state to school governance. The 2018 Supreme Audit Agency (BPK) also explained that the management of school finances sourced from School Operational

Assistance (BOS) funds in several regions of Indonesia was still poor. The causes of poor school financial management include lack of effective training for school principals and treasurers, lack of financial literacy, lack of basic knowledge of bookkeeping, and so on. Therefore, the government should organize workshops and seminars to update more knowledge for principals about financial management skills (Atrill, 2015). Phylisters (2018) explained that training on school financial management will influence school principals in managing finances and increasing the effectiveness of school financial management.

Good school financial management can increase the effectiveness and efficiency of the use of school finances, increase accountability and transparency of school finances, and minimize misuse of school budgets. Victor (2017) states that the principal must have managerial competence in prioritizing financial allocations according to school needs, maintaining accurate school financial information, ensuring accountability in all school expenses, conducting regular school budget audits, and adopting cost-saving strategies for financial resource management. effective. Wagithunu (2014) believes that schools whose finances are well managed will determine overall school performance. On the other hand, the principal who is involved in the misappropriation of funds is wasteful, has no competence, is irresponsible, and has no morals in carrying out his duties will fail to achieve the goals set by the school.

Based on the background described above, the authors suggest the main issue: What is the concept of the School Financial Management Training needed by the principal?

Theoretical Review

A. Education and Training

Constitution Law No 20 of 2003 concerning the National Education System (Sisdiknas) states that education is a conscious and planned effort to create an atmosphere of learning and the learning process so that students actively develop their potential to have religious-spiritual power, self-control, personality, intelligence, noble character, and skills needed by himself, society, the nation, and the State. Mangkunegaran (2011) explains that training is a short-term educational process using a systematic and organized procedure for employees to learn technical knowledge and skills for a limited purpose. From this definition, it can be concluded that education and training or better known as education and training is a conscious and planned process or effort designed to increase knowledge and abilities to improve human performance.

Suparyadi (2015) explains that training aims to improve and develop certain knowledge, skills, and attitudes for individuals/employees in an organization to carry out work effectively and efficiently and increase competitiveness according to the demands of the times. Mangkunagara (2011) mentions some of the components of the training include:

1. Aims and objectives of training must be clear and measurable,
2. Trainers should have adequate qualifications,
3. Content of training should be tailored to the objectives to be achieved,
4. Method of training should match the skill level of employees who participated in the training,
5. Participants must meet the predetermined requirements.

Kirkpatrick (2008) also describes the components that must be present in education and training including objectives and targets/training participants, instructors, training materials, training methods, learning resource training media, training schedule/time, training facilities, and consumption.

B. School Financial Management

School financial management is one of the management substances in schools that will determine the course of educational activities. School financial management consists of planning and implementing financial plans, accounting, reporting, and protecting assets from loss, damage, and fraud. Yulianti (2018) explains that professional school financial management allows schools to develop optimally and in the end is expected to be able to support quality teaching and learning activities. On the other hand, unfair management of school financial funds will harm maintenance, learning, and teaching in schools (Dyk, 2019).

School financial management has an important function, which is to provide quantitative information, especially those of a financial nature. This is useful in making economic decisions in educational entities. Bastian (2015) describes the function of financial management for school principals which is useful for preparing school plans, evaluating progress to achieve goals, and taking corrective actions. Based on Law Number 20 of 2003 concerning the National Education System, states that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. The principal as a manager in the school must be able to create good financial management accountability that comes from self-motivation, moral integrity, and responsibility for social development (Myende, 2018). The concept of accountability in schools can record and monitor elements of honesty and responsibility in using and spending school funds (Wagithunu, 2014).

Results and Discussions

A. School Financial Management Training

Law Number 20 of 2003 concerning the National Education System Article 48 explains that the competence of school financial management is very important to be mastered by the Principal of the School. In order to improve the competence of school financial management, the results of interviews with 71 Principal Informants from Kindergarten to Junior High School levels in Boyolali District, Wonogiri Regency, Surakarta City, and Salatiga City are following by these statemaents.

1. School principals need training organized by the Central and Regional Governments. The training specifically discusses the management of school finances.
2. School financial management training is carried out regularly and continuously to refresh, update understanding and knowledge of school financial management under the new regulatory changes.
3. Training in school financial management is carried out face-to-face between training participants and teachers to learn theoretical material about school financial management.
4. Principals also need assistance from education and training teachers and the Education Office indirectly practicing school financial management based on the theories that have been learned during the training.

The Principal hopes that the existence of the School Financial Management Training and Education can help the Principal in managing school finances based on the principles of justice, efficiency, transparency, and public accountability.

B. Materials of School Financial Management Education Training

Training materials needed by the principal based on the results of the interview are following by these statements.

1. The principal needs a module as a reference containing material on school financial management.
2. The material for managing school finances is made simple, easy to understand, practical, and applicable in schools.
3. Complete and detailed school financial management material explains a) school financial management planning that discusses School Self-Evaluation, School Work Plans (RKS), Medium-Term Work Plans (RKJM) and School Activities and Budget Plans (RKAS), b) financial spending school, c) reporting and accountability of school finances, and d) supervision of school financial management.

The availability of complete, practical, and easy to understand School Financial Management Training materials can assist the Principal in implementing school financial management from planning to accountability for school finances under applicable regulations.

C. Duration of School Financial Management Training

The informant, principal, answered that the Principal needed a sufficient duration of time for the implementation of the School Financial Management Training following the program structure or the training material to be taught to training participants. The allocation of time according to the material load can help training participants to focus more on doing the tasks given by the training teacher and the result is that the training participants are truly able to practice school financial management by applicable regulations.

D. School Financial Management Training Teacher

The principal need school financial management training teachers who have competence in the field of school financial management and have met the requirements set by the education and training organizer (government). Training that is managed by skilled people is expected to be able to contribute to producing quality and competent education and training graduates, especially in the field of school financial management.

Conclusions and Suggestions

This study outlines the answers of the principal statement that they need an integrated school financial management training between theory and practice, the training materials, duration of the training should be adjusted to the materials, and the teachers should be experts and competent in the field of school financial management.

The author provides an advice to the central and local governments to organize training, workshops, or seminars for school principals on a regular and continuous basis in order to update their knowledge of school financial management skills. The purpose of organizing the School financial management training is to help the principals update their knowledge, skills, and form an honest attitude and responsibility in managing school finances.

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