



# EXTRACURRICULAR FINANCIAL PLANNING MANAGEMENT AT SOUTH TANGERANG SMA: STRATEGIC STEPS FOR EFFICIENCY AND TRANSPARENCY

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## Abstract

This research aims to analyze the influence of facilities and infrastructure management on teacher performance in schools. This research uses a quantitative approach with survey methods. The sample used was 100 teachers from several schools in the Medan area. Data was collected using a questionnaire that measured facilities and infrastructure management variables as well as teacher performance. The research results show that the management of facilities and infrastructure has a positive and significant influence on teacher performance. Adequate facilities and infrastructure, such as comfortable classrooms and complete facilities, can create an environment that is conducive to the learning process, which in turn improves teacher performance. Apart from that, the school principal as manager of facilities and infrastructure has a key role in ensuring that existing facilities can support learning activities. This research also emphasizes that good management of facilities and infrastructure must be carried out transparently and efficiently, involving all related parties, including the government and the community. These findings contribute to the development of education management in Indonesia, especially in terms of facility management to support teacher performance.

**Keywords:** Management of facilities and infrastructure, teacher performance, education management, learning environment, school principals.

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## INTRODUCTION

Management is a vital element in every organization, including educational institutions, which aims to optimize the use of resources to achieve predetermined goals. According to Robbins and Coulter (2018), management is the process of planning, organizing, directing and controlling resources to achieve goals effectively and efficiently. In the educational context, management also includes managing resources such as funds, facilities, and extracurricular activities that support the development of students' skills outside formal learning. One important aspect of education management is school financial management, which must ensure that existing funds are used efficiently and on target.

Extracurricular financial management is very important because these activities often require additional funds outside the school's operational budget. According to Mulyono (2017) shows that efficient extracurricular financial management can improve the quality of these activities, but is often given little attention by the school. Extracurricular activities have a huge impact in shaping students' social and emotional skills, which are important for their future development. Thus, good financial planning is the key to ensuring that available funds can be used optimally, efficiently and transparently to support these activities (Suryana, 2019).

Extracurricular financial planning management in high school is a relevant topic considering the importance of extracurricular activities in shaping students' character and skills. Well-designed

extracurricular programs can help students develop abilities beyond core subjects, such as leadership, teamwork, and other practical skills. However, budget management for these activities often experiences problems, both in terms of planning, allocating funds, and monitoring the use of funds. Therefore, it is important to examine how extracurricular financial planning management is implemented in high schools in South Tangerang and what challenges are faced.

This research was conducted at several high schools in South Tangerang City, which included public and private schools. South Tangerang City was chosen as the research location because it has a variety of school types and diverse socio-economic conditions, which can provide a broader picture of the implementation of extracurricular financial management at the high school level. This research also examines high school accreditation data in South Tangerang as a general description of the quality of education in the region.

Table 1. Data on Accreditation Achievement of South Tangerang City High Schools in 2019

No	Description	Achievement (%)
1	Content Standards	88,52
2	Process Standards	87,09
3	SKL Standard	88,74
4	PTK Standards	86,17
5	Infrastructure Standards	85,78
6	Management Standards	90,61
7	Cost Standards	90,26
8	Assessment Standards	87,43
<b>Rate-rate</b>		<b>88,08</b>

**Source:** 2019 SMA Accreditation Achievement Data

From the table above, it can be seen that overall, high schools in South Tangerang have met national education standards with an average achievement of 88.08%. However, the standard of facilities and infrastructure is still a challenge with an achievement of 85.78%, which shows the need for further improvement in this aspect.

Several factors that influence the management of extracurricular financial planning in high schools include limited budgets, inadequate facilities and infrastructure, and a lack of understanding of the importance of transparent financial planning among school administrators and students. External factors such as contributions from parents and support from the community also play an important role in ensuring the sustainability and efficiency of extracurricular activities.

The phenomenon that occurs is that many schools experience difficulties in planning and managing finances for extracurricular activities. Although these activities are important for student development, the available budget is often insufficient, or used not in accordance with established

priorities. This can hinder the implementation of extracurricular activities which should be able to improve the quality of students' non-academic education.

The main problems faced by high schools in South Tangerang in managing extracurricular financial planning are the lack of transparency in fund management, uncertainty in budget allocation, and lack of evaluation of the use of allocated funds. As a result, extracurricular activities cannot run optimally, and students' potential to develop their life skills is not explored optimally.

Financial education implemented at the secondary school level has a very important role in helping the younger generation manage their finances wisely. Beverly et al. (2017) emphasize the importance of providing financial education from an early age to prepare students to face financial challenges in the future. This research found that financial education integrated into the curriculum can increase students' understanding of personal financial management and make wiser decisions. Additionally, research by Danes et al. (2019) shows that extracurricular programs that focus on financial management can make a positive contribution to improving students' practical skills. This program not only teaches theory, but also practical skills in managing their personal finances. This extracurricular program is an important means of increasing financial literacy among students and preparing them for a better future. In Indonesia, the implementation of extracurricular programs that focus on financial management in schools is still limited. Koridin and Pujiyati (2019) in their research stated that good financial management can improve the quality of the learning process, especially in elementary schools. This is important, considering the limited education funds that schools often face. Meanwhile, Masbullah et al. (2022) revealed that implementing effective school financial management can improve educational facilities and infrastructure that support teaching and learning activities. Their research emphasizes the importance of planning and allocating funds appropriately to support quality educational facilities. Masrianda (2022) also discusses the basic concepts of financial management and education financing that are needed for optimal management of education funds, so that available funds can be used to meet educational needs efficiently. Therefore, research on extracurricular financial management at the high school level, especially those that focus on efficiency and transparency, is still very much needed in Indonesia.

There is a significant research gap regarding the implementation of financial management extracurricular programs in high schools in Indonesia. Although many international studies show the benefits of this kind of program, little research highlights the local context in Indonesia, especially in terms of extracurricular financial management in high school. This research aims to fill this gap by examining how extracurricular financial planning management in high schools in South Tangerang can be implemented efficiently and transparently, as well as how local factors influence the implementation of this program.

## **LITERATURE REVIEW**

### **Educational Financial Management**

Educational financial management refers to the process of managing financial resources used to support educational operational activities. Baidowi (2020) explains that good financial management can ensure the continuity of education in the midst of a crisis, such as the Covid-19 pandemic, with appropriate allocations for various school needs. Well-managed finances will affect the quality and operational efficiency of schools.

### **The Importance of Financial Planning in Education**

Good financial planning is one of the main factors in achieving effective and quality educational goals. Transparent and well-planned financial management can maximize the use of available funds and have a positive impact on school development. Masbullah et al. (2022) emphasizes the importance of allocating funds appropriately, especially for facilities and infrastructure, so that all educational needs can be met properly and in accordance with existing priorities. This not only improves the quality of available facilities, but also creates a supportive learning environment for students and teachers. With careful financial planning, schools can plan expenses wisely, prioritize urgent needs, and ensure that any allocated funds are used effectively to improve the quality of education.

### **Implementation of Extracurricular Programs in Financial Management**

Extracurricular programs have a significant role in developing students' skills outside the academic realm, including practical skills that are needed in everyday life. Danes et al. (2019) emphasized that extracurricular programs that focus on financial education can give students a better understanding of how to manage their money wisely. However, even though it is important, financial management in extracurricular programs often receives less attention in school management. This means that the maximum potential of the program in teaching financial skills is not fully achieved.

### **Financial Management in Improving Education Quality**

Effective financial management plays an important role in improving the quality of education in schools. According to Koridin and Pujiyati (2019), good financial management, especially related to facilities and infrastructure, greatly contributes to the quality of learning and the overall quality of education. With proper planning and use of funds, schools can provide adequate facilities, such as classrooms, learning tools and technology that support the teaching and learning process. The quality of financial management can be used as a main indicator of a school's success in creating an environment conducive to student development and optimal teaching quality.

## **METHOD**

### **Research Approach**

The approach used in this research is a qualitative approach. Qualitative research aims to understand phenomena experienced by research subjects, such as behavior, perceptions and actions holistically, by means of descriptions in the form of words and language, in special natural contexts (Moleong, 2012). This research will explore an in-depth understanding of educational financial management and its influence on the quality of financial management in schools during the Covid-19 pandemic, as well as the role of school principals in managing these finances.

### **Research Location**

This research was carried out at three high school locations in South Tangerang City, namely SMA Negeri 8 which is located on Jalan Cirende Raya No. 5, SMA Negeri 5 in Puri Bintaro Hijau Block F IV, and SMA Dharma Karya Open University on Jalan Talas II No. 30. The choice of location was based on several considerations, including that the three schools had implemented management of educational facilities and infrastructure that were relevant to the research, were located in areas that had similar cultures, and were easily accessible for data collection. Apart from that, these three high schools are the main choice for local people in choosing secondary education.

### **Research Flow**

This research uses a descriptive method, which aims to describe the existing situation and identify the attributes of certain phenomena. Descriptive research observes situations that occur without manipulating variables, to reveal the relationship between the phenomena being studied (Williams, 2007). The first step in this research was the selection of representative research locations, considering factors such as school type and level of academic achievement. Furthermore, data collection was carried out through in-depth interviews with various related parties, including school principals, deputy principals, teachers, parents and administrative staff. Observations were also carried out to directly observe the conditions and practices of educational financial management in schools.

### **Data Collection Techniques**

Data collection techniques used in this research include interviews, observation and document study. Interviews were conducted to explore the informants' views and experiences regarding educational financial management and its impact on the quality of education. Observations were carried out to understand real practices in the field regarding educational financial management. Document studies were carried out to collect written evidence regarding programs and policies implemented in schools. The key informants in this research were school principals, deputy principals, administrative staff and teachers in several schools in South Tangerang City.

The data collection process was carried out using instruments prepared based on educational financial management indicators developed by J. David Hunger and Thomas L. Wheelen. This

instrument functions as an interview guide to ensure the collection of information that is complete and relevant to the research objectives. The collected data is then analyzed to produce in-depth findings regarding educational financial management in schools.

### **Data source**

The data sources in this research consist of primary data and secondary data. Primary data was obtained through direct interviews with school principals, deputy principals, administrative staff and teachers who were selected based on purposive and snowball sampling criteria, considering that they have in-depth knowledge of educational financial management. Secondary data was obtained from school administration documentation which includes work programs, financial reports and policies related to educational financial management. The selection of informants was carried out based on the consideration that they had relevant and reliable information.

### **Data Analysis Techniques**

Data analysis is carried out continuously, both while in the field and after data collection is complete. Data analysis steps include data reduction, data display, and drawing conclusions. Data reduction is carried out by grouping and categorizing relevant information. Data display is carried out by presenting data in narrative form to facilitate understanding. Conclusions are drawn based on thematic analysis carried out on interview, observation and documentation data, to identify patterns and relationships between educational financial management and its impact on the quality of education.

In principle, qualitative data analysis is carried out simultaneously with the data collection process. Data analysis according to Moleong, (2012) is the process of organizing and sorting data into patterns, categories and units of description so that themes can be found and working hypotheses suggested by the data can be formulated. In accordance with the research methods and data collection techniques used in this research. To analyze data collected from the field, descriptive analysis techniques were used. Through this technique, all data or facts from the field will be described by developing categories that are relevant to the results of descriptive analysis and guided by appropriate or relevant theories.

Data abstraction is the process of summarizing the core, processes, and important statements that need to be maintained. The next step is to group the data into units, which are then grouped again using coding techniques. The final stage in the analysis is checking the validity of the data. According to Miles and Huberman (2010), analysis techniques include data reduction, data presentation, and drawing conclusions or verification to ensure that the data collected is valid and accurate in supporting research results. The data analysis steps are described as follows:

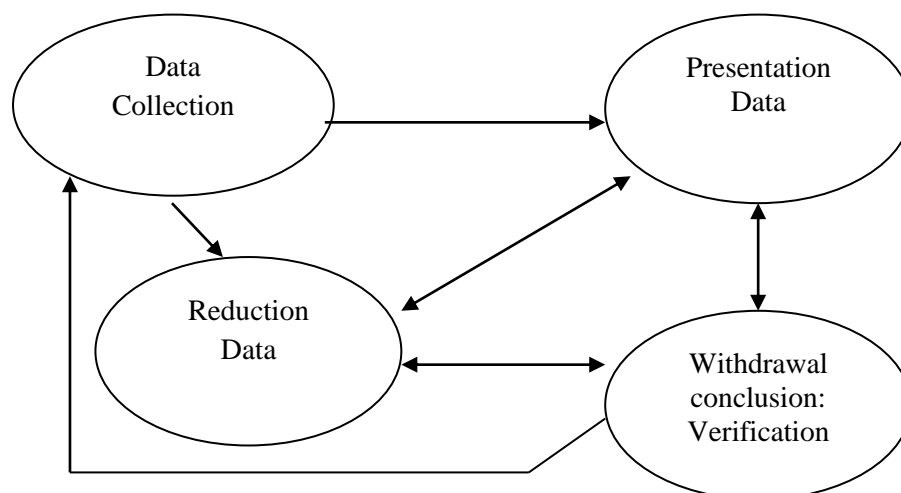


Figure 1. Interactive Model Data Analysis from Miles and Huberman

## RESEARCH RESULTS AND DISCUSSION

### Research result

This research aims to evaluate the financial management of extracurricular education in improving the quality of learning in South Tangerang City High Schools, especially related to the management of educational facilities and infrastructure. Based on research findings, there are several things that need to be noted in the process of managing educational facilities and infrastructure as well as extracurricular financial management.

#### 1. Observation of the Educational Extracurricular Financial Management Environment in Improving the Quality of Learning

Observations of the financial management planning environment are carried out through a series of coordination meetings which include analysis of the condition of facilities and infrastructure, as well as influencing internal and external factors. The results of interviews with school principals show that to achieve optimal management of facilities and infrastructure, there needs to be collaboration between elements in the school. Thus, the management of sarpras does not only involve the sarpras team, but also all related parties who support the development of a performance culture based on morality and strong values.

The advantages found in this research are the existence of a good network with education stakeholders as well as commitment from the local government which budgets funds for infrastructure management, although there are several obstacles related to limited financial and human resources. This finding is in line with previous research which revealed the importance of collective involvement in the management of facilities and infrastructure as a determining factor in improving the quality of learning (Suryani, 2021).

## 2. Formulation of Educational Extracurricular Financial Management Planning Strategies to Improve the Quality of Learning

The educational extracurricular financial management planning strategy focuses on establishing a clear mission and goals. Based on interviews with school principals, the mission that has been prepared aims to create graduates who have noble character and are competent in the fields of science and technology. The success of this strategy formulation is influenced by good cooperation between schools, teachers and other stakeholders in formulating strategic steps that are oriented towards real action.

A similar thing was found in research conducted by Rahman (2020) which stated that the preparation of a planning strategy which includes a detailed vision, mission and budget, is a key factor in the success of effective management of facilities and infrastructure in schools. In this case, the budget and implementation procedures play an important role in managing the allocation of funds for extracurricular activities and infrastructure that can support the quality of learning.

## 3. Implementation of Extracurricular Educational Financial Management Strategies in Improving the Quality of Learning

Implementation of extracurricular educational financial management strategies at South Tangerang City High School is carried out through an outreach program carried out with all elements of the school. This process focuses on allocating appropriate resources to implement facilities and infrastructure management programs. The results of interviews with supervisors showed that this activity took place by involving all teachers and education staff in the process of planning and implementing activities, which was oriented towards increasing competence and quality of learning.

The importance of resource allocation is also emphasized in research by Lestari (2022), which states that the successful implementation of educational management is very dependent on the manager's ability to manage finances and resources wisely. Proper implementation will encourage the creation of a conducive learning environment, as well as increase teacher motivation and performance in learning.

## 4. Evaluation and Development of Extracurricular Educational Financial Management in Improving the Quality of Learning

Evaluation of the strategy and management of educational facilities and infrastructure shows that there are still several obstacles that need to be overcome. Based on interviews with school principals, the evaluation process often faces challenges because the available facilities do not fully support learning needs. In addition, not all teachers are involved in the evaluation, so the planning process tends to be less comprehensive.

Previous research by Santoso (2021) revealed that evaluations involving all elements in the school can provide a more comprehensive picture of the effectiveness of the strategies

implemented. Therefore, it is important to improve the evaluation mechanism by involving more parties so that the results are more accurate and relevant to learning needs.

#### 5. Obstacles and Obstacles to Extracurricular Educational Financial Management in Improving the Quality of Learning

Obstacles found in the management of facilities and infrastructure at SMA Negeri 8 South Tangerang City include the lack of involvement of all education staff in planning, as well as limited funds available. The results of interviews with infrastructure officers (KS36) showed that a work culture that was not yet optimal and a lack of innovation in administrative management were inhibiting factors.

Research by Prasetyo (2020) also noted similar obstacles in the management of infrastructure and infrastructure in other schools, where a lack of commitment to improving work culture and inefficient administration hindered improving the quality of learning. Therefore, steps are needed to overcome these obstacles, such as increasing training and awareness of the importance of a good work culture.

#### 6. Educational Extracurricular Financial Management Solutions in Improving the Quality of Learning

The solutions proposed to overcome existing obstacles include increasing collaboration with various related parties, both internal and external. The results of the interviews show that to overcome infrastructure management problems, there needs to be smooth communication between infrastructure and infrastructure officers, teachers, school principals and other stakeholders. This will simplify the process of planning and implementing activities and strengthen commitment to the goals to be achieved.

The same solution is also suggested in research by Fadilah (2023), which emphasizes the importance of collaboration between schools and external parties, including parents, to improve the management of facilities and infrastructure and improve the quality of learning. It is hoped that this collaboration can create long-term, sustainable solutions in managing educational infrastructure.

## **Discussion**

### 1. Management of Facilities and Infrastructure on Teacher Performance

The research results show that good management of educational facilities and infrastructure has a positive impact on teacher performance. Complete and adequate facilities, such as comfortable classrooms, available learning tools, and other supporting facilities, play an important role in creating a conducive learning environment. This supports teachers to carry out learning activities more effectively and efficiently. Lestari Research (2022) in his research stated that high quality facilities and infrastructure can increase the effectiveness of learning which in turn will improve teacher performance. When teachers have access to good teaching aids, they are better able to develop teaching materials and involve students in the learning process more actively.

According to theory according to Purwanto (2022), adequate facilities not only support the smooth teaching and learning process, but also function to increase teacher creativity and innovation in delivering material. This research is in line with these findings, which emphasize the importance of facilities and infrastructure to create an atmosphere that supports the educational process.

## 2. Quality of Facilities and Infrastructure as a Determining Factor

The quality of facilities and infrastructure, such as the presence of representative classrooms, laboratories, multimedia rooms, and good internet access, greatly influences teacher productivity. Adequate facilities and infrastructure enable teachers to be more flexible in using various learning methods, both conventional and digital methods. Rohani and Hidayati (2020) also highlight the importance of facility quality in increasing teacher enthusiasm and performance. Teachers who are in an environment with adequate facilities feel more motivated to improve the quality of their teaching. On the other hand, limited facilities can actually hinder teacher creativity and enthusiasm for teaching. In this case, this research reveals that the quality of facilities and infrastructure not only functions as a supporting tool, but also as a source of motivation that can improve the quality of a teacher's work.

## 3. The Role of the School Principal in Facilities and Infrastructure Management

School principals play an important role in managing facilities and infrastructure, because they are the party responsible for organizing, maintaining and developing educational facilities. School leaders who are proactive in planning and managing facilities and infrastructure will create a better working climate for teachers, which has a direct impact on their performance.

Research by Darmawan (2021) shows that school principals who have strong leadership can ensure that educational facilities and infrastructure function optimally. In this way, the school principal also acts as a leader who not only manages administration, but is also able to create an environment that supports educational progress. This research also supports this view by showing that school principals who have vision and skills in managing facilities and infrastructure will be able to create conditions that support increased teacher performance.

## 4. Effective School Financial Management

Efficient school financial management is an important factor in supporting the quality of facilities and infrastructure. A well-managed budget allows for the maintenance and development of existing facilities, which in turn will support improved teacher performance. Transparent and accountable financial management is also important to ensure that allocated funds are used appropriately.

Tarmizi's research (2019) revealed that efficient and transparent financial management will enable schools to provide quality facilities and infrastructure. This is in line with the findings of this research which show that good facilities and infrastructure can be achieved through proper financial management.

5. The Influence of Facilities and Infrastructure Management on Educational Performance:

The results of this research strengthen the findings of Wibowo and Putra (2020), who stated that poor management of facilities and infrastructure can reduce the overall quality of education, including reducing teacher performance. Poor management causes facilities to become damaged or unused, which ultimately affects the quality of teaching. In this research, it was found that schools with good management of facilities and infrastructure tend to have higher levels of teacher performance. Teachers feel valued and supported when they are provided with adequate facilities to carry out their teaching duties.

6. The Role of Stakeholders in Facilities and Infrastructure Management:

Effective management of facilities and infrastructure requires the involvement of various parties, including school principals, government and the community. All parties must work together to ensure that educational facilities remain in good condition and can support optimal learning processes. This research shows that stakeholders have an important role in managing facilities and infrastructure. School principals as the main managers of educational facilities must work together with the government and community to create a supportive educational environment.

## CONCLUSION

Based on the research results, it can be concluded that the management of facilities and infrastructure has a significant effect on teacher performance. Adequate facilities and infrastructure, such as comfortable classrooms and complete learning tools, create a conducive environment for learning activities. This contributes to improving teacher performance, which is reflected in teaching effectiveness and classroom management.

The importance of good management of facilities and infrastructure is also reinforced by previous research which shows that quality facilities can increase teacher motivation and creativity in teaching. Apart from that, the school principal plays an important role in ensuring that the management of facilities and infrastructure runs well, because strong leadership will ensure that existing facilities can be used optimally.

Transparent and efficient financial management also plays a role in ensuring the availability of adequate facilities and infrastructure. Therefore, cooperation between various parties, such as government, schools and society, is needed to create a supportive educational environment. Overall, this research reveals that good management of facilities and infrastructure can improve teacher performance, which will ultimately contribute to improving the quality of education in schools.

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