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Analysis of Program and Financial Management of Physics Learning in SMA Taman Madya IP Yogyakarta City

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Abstrak

Penelitian ini bertujuan untuk menganalisis perencanaan program dan manajemen keuangan dalam pembelajaran fisika di SMA Taman Madya IP di Kota Yogyakarta. Ini adalah penelitian kualitatif yang menggunakan pendekatan fenomenologis. Subjek penelitian ini adalah kepala sekolah, bendahara sekolah, dan guru fisika. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan studi dokumen. Analisis data menggunakan model Spradley, yang terdiri dari domain, taksonomi, komponen, dan struktur. Hasil penelitian ini menunjukkan bahwa pengembangan program di SMA Taman Madya IP telah dilakukan dengan baik, mempertimbangkan kebutuhan umum sekolah sesuai dengan visi, misi, dan tujuan sekolah berdasarkan standar pendidikan nasional. Manajemen keuangan dikategorikan sebagai baik, dilaksanakan sesuai dengan program dan kegiatan yang dilakukan. Untuk kebutuhan terkait pembelajaran fisika, diperlukan perhatian lebih untuk memastikan tercapainya tujuan pembelajaran yang diharapkan. Tentu saja, hal ini dapat dicapai melalui kolaborasi antara pemangku kepentingan terkait. Rencana kegiatan sekolah dan anggaran dibuat secara efisien dan efektif sesuai dengan anggaran yang tersedia. Pelaksanaan akuntabilitas dan transparansi dalam pengelolaan keuangan di SMA Taman Madya IP dilakukan secara terbatas dan akuntabel kepada pemangku kepentingan terkait, yaitu Yayasan Tamansiswa dan pemerintah.

Kata Kunci: Program, Manajemen Keuangan, Pembelajaran Fisika

Abstract

This study aims to analyze program planning and financial management in physics learning at SMA Taman Madya IP in Yogyakarta City. This is a qualitative study using a phenomenological approach. The subjects of this study are the school principal, school treasurer, and physics teachers. The data collection techniques used are interviews, observations, and document studies. Data analysis uses Spradley's model, which consists of domains, taxonomy, components, and structure. The results of this study indicate that program development at SMA Taman Madya IP has been carried out well, taking into account the general needs of the school with its vision, mission, and objectives based on national education standards. Financial management is categorized as good, implemented in accordance with the programs and activities carried out. For needs related to physics learning, more attention is needed to ensure that the expected learning objectives are achieved. Of course, this can be achieved through collaboration between relevant stakeholders. School activity plans and budgets are made efficiently and effectively in accordance with the available budget. The implementation of accountability and transparency in financial management at SMA Taman Madya IP is carried out in a limited manner and is accountable to relevant stakeholders, namely the Tamansiswa Foundation and the government.

Keywords: Program, Financial Management, Physics Learning

INTRODUCTION

Based on the Law of the Republic of Indonesia No. 20 of 2003 concerning the National Education System article 55 that the community can contribute to the development of education in Indonesia by forming a school organization that is managed independently while still referring to the SISDIKNAS Law and government regulations and education funds can be sourced from organizers, communities, central and local governments. There are still people who complain about the accountability and transparency of private school management. Research (Noval & Irawan, 2019) that the accountability report system at Mts Wihdatul Fikri does not show financial accountability and transparency. (Tandililing, 2019) in his research that there are still frequent problems related to school finances that have not been transparent and accountability processes in managing sources of funds and so on. Therefore, it is necessary to have the role and involvement of relevant education stakeholders both from the school committee and the community in general to have more participatory awareness of the development of the world of education in Indonesia.

The school financial management process is carried out through an early program planning stage so that the activity budget can be prepared in accordance with the available funds. The program and budget planning stage faces various obstacles, such as the mismatch between needs and the programs to be implemented, as well as the proposed or

listed budget not being able to meet the desired budget requirements. The role of a school principal is crucial as a leader and manager within the school organization. As a leader in the school institution, the principal is accountable to the government, the foundation, the school committee, parents of students, and the general public. Effective financial management is crucial for the availability of supporting facilities such as laboratories, experimental equipment, and quality physics learning media. This aligns with research (Debataraja, 2024) indicating that good financial management can support various school activities, learning facilities, and extracurricular programs. Rusdiana, A. & Wardija (2013: 44) state that financial planning is a rational and systematic process for determining programs and activities to achieve set goals. If the principal can manage the budget well and align it with learning needs, then physics practical activities and innovations in delivering material can run optimally, ultimately improving students' conceptual understanding and learning outcomes.

The process of financial accountability in school organizations plays a major role in building trust among education stakeholders in the school. Financial accountability is a form of responsibility that must be carried out by the school principal in reporting all performance related to the implementation of school programs and activities. All programs must be implemented effectively, and financial management must align with the established programs. If the financial accountability process is not carried out properly, it can negatively impact public trust in the school. Of course, this needs to be taken into consideration for SMA Taman Madya IP in Yogyakarta as a place of research. SMA Taman Mandya IP is a private school with a relatively smaller number of students compared to other institutions in Yogyakarta and is a unique case for observing how financial management and program planning affect the delivery of quality education in physics lessons.

Based on the results of preliminary research and interviews with the school treasurer at SMA Taman Madya IP in Yogyakarta on March 1, 2022, the process of planning programs and budgets is carried out before the new school year begins by holding coordination meetings between the principal, teachers, and school committee representatives. After the school program and budget are finalized, the draft of the planning results is reported and submitted to the board of trustees of SMA Taman Madya IP for further action. There are several issues related to program and budget planning, including inconsistencies between the programs to be implemented and the available budget, as well as discrepancies in budget income and expenditures due to various constraints.

Issues related to the implementation of program activities include the number of new students who will enroll in the school. If the number of students who enroll does not match the plan, the budget obtained will not match what has been budgeted, thereby affecting the program activities to be implemented. Currently, the total number of students at SMA Taman Madya IP is 40. This poses a unique challenge for the school and is the reason why the researcher wants to conduct research at SMA Taman Madya IP as a private foundation-based secondary school in Yogyakarta City with a relatively small number of students compared to other private schools. The accountability process carried out by the school principal regarding school financial management is conducted with the parties that are the sources of the school's financial income. The school's financial resources come from the central government, local government, parents of students, and the foundation itself. The financial management of SMA Taman Madya IP is handled by the foundation. The school must first submit a proposal regarding the programs to be implemented and the required budget. This is where the principal's role is needed in presenting the program and budget proposal to the Tamansiswa Foundation, which is then submitted for approval of the budget implementation. The budget will be provided by the foundation to the school if approved. According to (Trisnawati, 2019), school financial management is a series of activities involving the management of finances, starting from the planning stage, bookkeeping, spending, supervision, and accountability. However, the limited involvement of the school committee and parents in the decision-making process can lead to a mismatch between the actual needs of students and the allocated budget.

The problems that arise in relation to school financial management processes are related to the implementation of programs that are not in line with the budget requirements and the budget received after being submitted to the foundation in the form of a proposal. This situation impacts the physics learning process at the school, particularly in terms of the facilities and infrastructure needed to support the learning process. The discrepancy between the proposed budget and the allocated funds could result in a shortage of resources for essential physics learning, such as laboratory equipment and so on. According to (Pusvitasari & Sukur, 2020), the facilities and infrastructure supporting educational activities must meet certain criteria to ensure that educational objectives can be achieved. Due to limited financial resources and school infrastructure, practical activities and access to quality physics learning media may be disrupted. This has an impact on the overall quality of education.

The information provided by the school regarding financial management transparency is presented in the form of a draft financial report on the school's information board. However, the information provided is only a general overview of the use of school budgets sourced from the central and local governments. This information is also not continuously updated in accordance with the school's financial reporting year. This is because the accountability process for funds sourced from the central and local governments, as well as the accountability of the school, is more directed towards the foundation that oversees it. This is the reason why the accountability process has not been carried out in accordance with the government's recommendations in Law No. 20 of 2003, article 48, concerning the management of education funds. Therefore, based on the issues and challenges related to the process of developing programs and managing finances for physics education at SMA Taman Madya IP in Yogyakarta City, the researcher aims to gain a deeper understanding of these issues and conduct further research on the matter. The objective of this study is to analyze the planning of programs and financial management for physics education at SMA Taman Madya IP in Yogyakarta City.

RESEARCH METHOD

This study is a qualitative research using a phenomenological approach based on subjective experiences and actual conditions to understand the program development system and the implementation process of financial management in private high schools in Yogyakarta City. The research was conducted at SMA Taman Madya IP Yogyakarta. The research was carried out in March 2022 and June 2023. The data sources for this research were the school principal, school treasurer, and physics teacher at SMA Taman Madya IP.

Data collection includes several things, including gathering information and observations as initial data to support the research. The techniques used are observation, recording, analysis, and initial interviews with several relevant informants. During the initial interview process, data, facts, and various pieces of information were obtained that can generally describe the issues, challenges, and obstacles in the implementation of program development and school financial management related to physics learning.

Data analysis was conducted to organize the collected research results so that they could be arranged and organized comprehensively and to give meaning to the qualitative data in order to provide answers to the research questions. This study used Spradley's data analysis model.

RESULT AND DISCUSSION

Program and Budget Development for Taman Madya IP High School

Program Development

The school program is developed at the beginning of the new semester, initially drafted by the school principal, curriculum vice principal, student affairs vice principal, and facilities and equipment vice principal. Subsequently, the program development process is discussed with teacher representatives, the school committee, and the Tamansiswa Foundation. According to Usman (2013: 77), planning is an activity carried out in advance to achieve desired objectives. Therefore, the school program is developed by reviewing the programs implemented in the previous academic year. Then, a SWOT analysis is conducted to identify the needs required and what can be effectively implemented to achieve the specific objectives, particularly in physics learning.

In implementing its school activities program, SMA Taman Madya IP has involved and collaborated with parents and the community in various activities. In running an educational program at school, a principal must be able to work well and actively with the school committee as part of the community representation. In the implementation of school programs and activities, not everything can proceed smoothly as planned. This is due to the relatively small number of students and the use of activity budgets obtained from the BOS (School Operational Assistance) or student fees.

Budget Development

The school budget is prepared simultaneously with the program preparation stage, which is carried out at the beginning of the new school year. The sources of funding for the student budget are obtained from the BOS fund and student fees (tuition fees, student funds, and shared funds). According to (Zahrudin, 2019), a budget is a quantitative operational plan in the form of monetary units used as a guideline for implementing school activities within a certain period of time. Therefore, schools need to determine the amount of student fees to support the smooth implementation of programs. The BOS funds consist of central and local government funds, with the amount of assistance per child for the BosNas fund being Rp. 1,560,000/year and for the BosDa fund being Rp. 360,000/year, depending on the number of students in the school. The budget management process is centralized by the foundation for fees collected from students or tuition fees. Therefore, schools must first submit a funding proposal in accordance with the activities and needs of the programs to be implemented. The budget preparation process aligns with the National

Education Standards and is based on the school's program activities, which are developed in accordance with the school's vision, mission, and objectives, prioritizing efficient and effective achievement of goals. According to Suharsaputra (2010), the principle of efficiency is the process of spending as little as possible on school needs in carrying out school activities. This aligns with Mustari's (2013) view that in the principle of budget formulation, the focus should be on student learning, accountability, transparency, the use of simple and clear language, and display on information boards, as well as prioritizing school development plans. However, at SMA Taman Madya IP, the processes of accountability, transparency, and display on information boards have not yet been implemented. Therefore, these areas need to be improved. School management involves effectively utilizing resources such as teachers, students, facilities, and finances to achieve positive outcomes in the school, including academic excellence and the attainment of school objectives (Nwosu & Ozioko, 2020).

Implementation of Financial Management at Taman Madya IP High School

The implementation of school financial management is certainly related to the school financial management process. Financial management is carried out in accordance with the activity program, which is based on the RKAS. In the preparation of the school activity and budget plan (RKAS), priorities for the objectives to be achieved were considered, as well as the achievement of programs based on the implementation of the previous academic year. This aligns with the research by Gunawan & Benty (2017), which states that school financial management is an activity to manage finances using available resources to achieve objectives efficiently and effectively. This can be seen from the results of interviews regarding the challenges faced due to insufficient school budgets, which were nevertheless overcome. However, during program implementation, challenges related to both the program and budget execution persisted. These challenges were influenced by several factors, including the number of students, delays in receiving BOS budget funds, and a significant number of students who were delinquent in paying the established student fees. To ensure that program activities can be implemented efficiently and effectively, the school principal and treasurer have made various efforts, including minimizing program budget usage, borrowing funds from the foundation or BOS funds that are not in accordance with the intended use for the implemented program, and then repaying those funds later. This is done to ensure that program activities can run smoothly. Based on the results of a document study at SMA Taman Madya IP regarding financial management, the school has

prepared a report on the use of activity funds during the mid-semester assessment for the 2022/2023 academic year. This aligns with the opinion of Sobri, S. (2012) (Arwildayanto et al., 2017) that the purpose of school management is to ensure proper financial administration within educational institutions and to be accountable in accordance with legal regulations. Based on this, SMA Taman Madya IP has implemented school financial management in accordance with school financial management principles. Although the accountability process is still limited to the foundation and government, without involving the parents of students. (Myende et al., 2020) state that the efficient and equitable use of financial resources has become one of the policy objectives to achieve quality education. (Mulyati & Suryaman, 2025) state that integration in strategic planning, efficiency, and optimal utilization of facilities are the keys to building a school that is of high quality, innovative, and adaptive to changes that occur.

The implementation of financial accountability and transparency in schools is carried out by the school principal at the foundation, local government, and central government levels. According to (Ratnaningtyas & Setiyani, 2017), financial information that is freely accessible to all education stakeholders and parents of students includes the School Activity and Budget Plan (RKAS) and the School Revenue and Expenditure Budget Plan (RAPBS), which are displayed on the school's information board. According to (Ramadona, 2020), the accountability process is a mandatory obligation to report on the school's performance and actions to parents who have the right to accountability and transparency, which involves providing financial information honestly and openly to the public. (Mabati et al., 2020) state that accountability is an important element for schools in openly communicating information about programs, activities, and policies implemented so that stakeholders can be informed. The foundation is only accountable for funds sourced from student fees or tuition fees, which are reported in the form of fund utilization reports and accountability reports for programs that have been implemented, as well as general reports related to the amount of budget revenue sourced from BOS funds. Meanwhile, the principal is accountable for BOS funds in accordance with the source of funds received. BOS Regional funds are reported at the end of the academic year in December, while BOS Central funds are reported monthly online in accordance with the specified activities. This constitutes the school's accountability and transparency in financial management. According to Arwildayanto, Lamatenggo, & Sumar (2017: 10), financial transparency is necessary to enhance support and participation from parents, the community, and the government in

school programs. Additionally, financial accountability and transparency undoubtedly have a positive impact on the quality of learning (Akhyar & Fauzi, 2023).

Physics Learning at Taman Madya IP High School

Program planning and budget allocation have a direct impact on the preparation of physics learning in schools. Every planning activity, including the development of learning programs and budgets, is a key component to ensure that budget allocation supports the actual needs in the classroom. At SMA Taman Madya IP, the physics program can be further enhanced if the budget is directed toward the acquisition of laboratory equipment, interactive learning simulations, or teacher training in applied science methods. With an effective budget, the teaching and learning process can be carried out effectively to achieve the desired goals related to the continuously evolving technology. (Harianto, 2024) states that technology-based education management has great potential to improve the quality of learning; therefore, the implementation of technology management is crucial to create an innovative and progressive learning environment.

Systematic financial management, including proper bookkeeping, internal audits, and the participation of school principals and committees, creates an ecosystem that supports learning innovation. At the private high school level in Semarang, the actual model of BOSDA management emphasizes transparency and compliance with established standards, which has a positive impact on the availability of teaching and learning facilities (Pendriana et al., 2024). Therefore, SMA Taman Madya IP Yogyakarta can ensure that the budget is allocated not only for operational purposes but also for adequate and innovative physics education. For this reason, if program development and financial management are directed toward supporting the use of innovative tools such as portable labs, simulation software, and teacher training, the potential for improving physics learning outcomes can be maximized. Without structured budget support and financial management, such investments are difficult to implement consistently. This has not been fully realized in accordance with the established learning program plans and existing financial management. As a result, there are still shortcomings in supporting the implementation of physics learning to its fullest potential, including laboratory facilities, interactive learning, and so on.

Therefore, cooperation between relevant stakeholders, including local and central government, schools, the Tamansiswa Foundation, parents of students, and the community at large, is necessary. This is because the main issue remains the number of students at Taman Madya IP Yogyakarta High School.

CONCLUSION

The development of programs and financial management at SMA Taman Maday IP in Yogyakarta City is categorized as "Good." This is because the process of program development and financial management has taken into account the school's overall needs in line with its vision, mission, and objectives, as well as being based on the need for 8 educational standards, including content standards, process standards, graduate competencies, education and teaching standards, school facility and infrastructure development, management standards development, funding, and the development and implementation of an assessment system. Additional attention is needed, particularly in physics education at SMA Taman Madya IP. This is because some school programs and financial management have not fully addressed the specific needs of physics education, particularly regarding laboratories, interactive learning support, teacher competency development, and other related areas. Of course, this is not an easy task, as limited budget assistance and a relatively small number of students are the main factors contributing to this issue. Therefore, good cooperation among relevant stakeholders is necessary.

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