



THE RELATIONSHIP BETWEEN UNDERSTANDING OF FINANCIAL MANAGEMENT AND PROBLEM-SOLVING ABILITY WITH THE PERFORMANCE OF JUNIOR HIGH SCHOOL PRINCIPALS IN BEKASI DISTRICT

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Abstracts

This study aims to determine the relationship between understanding financing management (X_1) and problem-solving abilities (X_2) with the performance of school principals (Y) in the Bekasi district, both partially and together. This research uses quantitative research methods. Data collection techniques with questionnaires. Data analysis used Partial T Test and F Test. The results showed that there was a relationship between variable X_1 and variable Y where the $t_{count} > t_{table}$ ($7,402 > 1.652$) and the relationship between X_2 and Y variables with $t_{count} > t_{table}$ ($6,404 > 1.652$). Whereas for the F Test where X_1 and X_2 are against Y, $F_{count} > F_{table}$ which means X_1 and X_2 jointly affect Y. From the results of the study, it can be concluded that there is a relationship between management understanding and problem-solving abilities with the performance of school principals both partially and collectively -The same.

Keywords:

Principal Performance, Funding Management, Problem-Solving

Introduction

The education sector in Indonesia is one of the main development directions set by President Joko Widodo in the 2020-2024 National Medium-Term Development Plan (RPJMN) as a strategy for implementing the Nawacita mission and the goals of the 2045 Indonesia Vision. The 2020-2024 RPJMN is the final stage of National Long Term Development Plan (RPJPN) 2005-2025.

Because education has always been important to advance and build a nation that is modern and resilient in dealing with various life problems. In this case, education is also considered as a factor that determines the quality of life because education is the foundation of the future of every nation. Education is a conscious effort to realize something of cultural inheritance from one generation to another, making this generation a role model for the teachings of previous generations.

The performance of the Principal is a benchmark and a reflection of responsibility for a manager who is entrusted with leading an educational institution to bring the educational institution to its goals. The success and failure of educational institutions' goals is a reflection of the success and failure of the principal's performance.

Education and work experience A school principal who has good education and work experience will find it easier to understand his duties and responsibilities and have the skills needed to manage a school well. All of these factors can have an impact on the performance of a school principal and his ability to lead a school and achieve the academic goals that have been set. Therefore, school principals need to continue to improve their abilities and skills through training and self-development in order to be able to improve their performance as school leaders.

the success of education has become a shared responsibility, as stated in the mandate of UUSPN Number 20 of 2003 Article 46 paragraph (1). Education financing is an interrelated relationship in which there are components that are micro and macro in educational units. Each component has a different function, but has the same ultimate goal, namely: a) increasing the potential of qualified human resources; b) provision of educational funding sources components; c) establishment of a system and mechanism for allocating funds; d) effective and efficient use of funds; e) accountability (accountable) from the aspect of success and easily measurable in each educational unit; f) minimize the occurrence of problems related to the use of education funding.

Funding management and problem-solving abilities are two very important things in the performance of school principals. Funding management is related to the ability of school principals to manage school finances, including in carrying out financial planning, allocating budgets, supervising financial management, and evaluating financial management. Meanwhile, problem solving abilities are related to the principal's ability to identify problems, gather information, analyze information, and find the best solutions to the problems at hand.

Methods

Quantitative methods in this study is the right approach to test and prove the hypotheses that have been proposed. Quantitative methods are based on numerical data that can be analyzed statistically to identify patterns, relationships, and significant differences. Collecting data in research is very important to obtain accurate and accountable data, therefore, an appropriate approach is needed in collecting data. Data collection techniques used in this study include direct observation of the research object and the use of questionnaires.

Observations are carried out carefully on the activities carried out by students and educators in schools as a data collection method that relies on observation and recording of behavior, interactions, or activities that occur directly in the research environment. In addition, a questionnaire was also used in this study, where the questionnaire was given to the school principal to fill out as a form of data collection. The questionnaire uses a Likert scale with five alternative answers that reflect the level of agreement or disagreement with the statements given. In addition, a documentation study was also carried out to collect administrative data, such as the list of names of the principals of junior high schools in Bekasi Regency and the results of the principal's assessment.

Results and Discussion

Results

1. Normality test

The purpose of conducting a normality test is to assess whether the residual values in the regression equation adhere to a normal distribution. In this particular research, the Kolmogorov-Smirnov method was employed to perform the normality test, utilizing the SPSS 26.0 application. The normality test criteria for each variable were evaluated by examining the

significance value (Sig) in the corresponding column. If the obtained significance value surpasses the predetermined threshold of a (5%), it indicates that the sample originates from a population with a non-normal distribution. Conversely, if the significance value acquired is lower than the threshold value a, it suggests that the sample is derived from a population that exhibits a normal distribution.

a. Headmaster Performance Normality Test (Y)

**Table 2 Headmaster Performance Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Kinerja Kepala Sekolah
N		206
Normal Parameters ^{a,b}	Mean	180.87
	Std. Deviation	12.678
Most Extreme Differences	Absolute	.084
	Positive	.035
	Negative	-.084
Test Statistic		.084
Asymp. Sig. (2-tailed)		.001 ^c
Exact Sig. (2-tailed)		.101
Point Probability		.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

The table presented above displays the outcomes of a normality test for Principal's Performance, yielding a value of 0.101. Data is considered to be normally distributed when the significance value is less than 0.05. In the table, the significance value for the Principal Performance variable is observed to be higher than 0.05 (Sig-0.05). This indicates that the data used for the variables in this study exhibit a normal distribution

b. Understanding of Financing Management Normality Test (X1)

**Table 3. Understanding of Financing Management Test
One-Sample Kolmogorov-Smirnov Test**

		Pemahaman Manajemen Pembiayaan
N		206
Normal Parameters ^{a,b}	Mean	179.28
	Std. Deviation	14.111
Most Extreme Differences	Absolute	.076
	Positive	.046
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.005 ^c
Exact Sig. (2-tailed)		.171

Point Probability	.000
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	

The table provided above displays the findings from the normality test conducted on the "Understanding of Financial Management," yielding a result of 0.171. Typically, data is considered to follow a normal distribution when the significance value is less than 0.05. In this table, it is evident that the significance value for the "Understanding of Financial Management" variable exceeds 0.05 (Sig-0.05). This indicates that the data used for the variables in this study adhere to a normal distribution.

c. Self Regulation Normality Test (X2)

Table 4.6 Self Regulation Normality Test

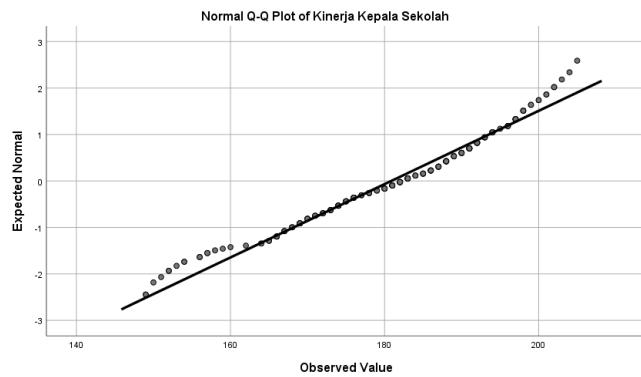
One-Sample Kolmogorov-Smirnov Test

	Problem Solving
N	206
Normal Parameters ^{a,b}	
Mean	183.74
Std. Deviation	14.061
Most Extreme Differences	
Absolute	.083
Positive	.052
Negative	-.083
Test Statistic	.083
Asymp. Sig. (2-tailed)	.002 ^c
Exact Sig. (2-tailed)	.112
Point Probability	.000

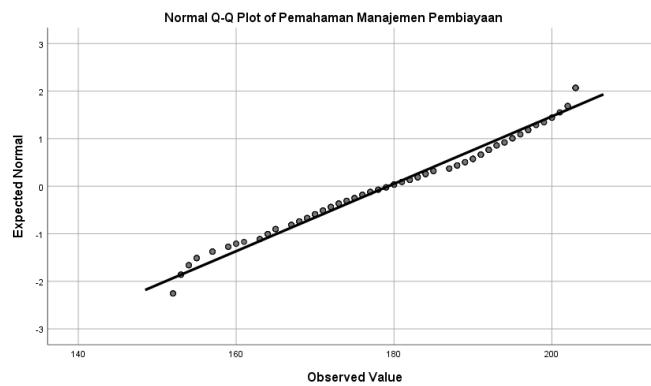
- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

The table presented above displays the outcomes of the normality test for "Problem Solving Ability," which produced a value of 0.112. It is customary for data to be considered normally distributed when the significance value is below 0.05. In this table, it is evident that the significance value for the "Problem Solving Ability" variable exceeds 0.05 (Sig-0.05). This observation indicates that the data utilized for the variables in this study conform to a normal distribution.

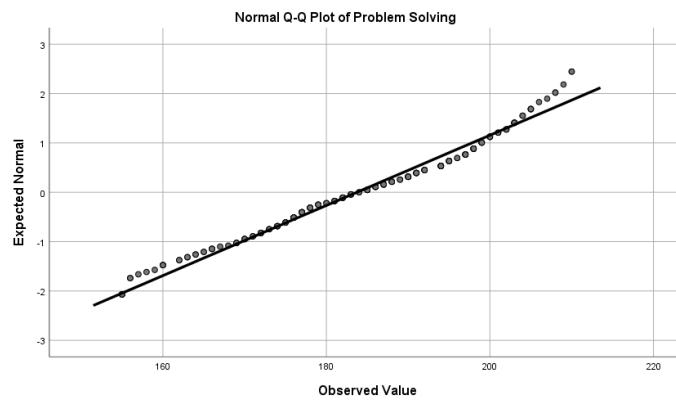
In addition to employing the One-Sample Kolmogorov-Smirnov Test statistic, you can assess data normality by examining graphs to ascertain whether the data follows a normal distribution. In these graphs, a normal distribution will exhibit as a diagonal line, and the residual data will be compared to this diagonal line. If the residual data's distribution appears to be in line with a normal pattern, then the line representing the data will closely align with the actual diagonal line and will accurately reflect the data. Below are the findings derived from the chart analysis.



According to the outcomes of the normality test conducted through the normal plot graph, it is evident that the plot closely aligns with the diagonal line, indicating a well-distributed and normal distribution. This graph demonstrates that the regression model satisfies the assumption of normality. As for the "Understanding of Funding Management" variable, its representation can be observed in the graph as follows:



Upon analyzing the outcomes of the normality test using the normative plot graph, it can be inferred that the graph closely resembles the diagonal line, signifying an even distribution in line with a normal pattern. This graph affirms that the regression model satisfies the normality assumption. As for the "Problem Solving" variable, its graphical representation is depicted below:



After assessing the normality test results through the normal plot graph, it is evident that the data points are distributed around the diagonal line, and the overall distribution adheres closely to the normal line within the graph. This suggests that the regression model is in alignment with the assumption of normality. The results from the

three variables, X1, X2, and variable Y, all exhibit a normal distribution. The next essential test to conduct is the Linearity Test

2. Linearity Test

The linearity test serves the purpose of determining whether there is a statistically significant linear relationship between the variables. In this particular study, the linearity test was conducted to assess the existence of a connection between the "Understanding of Funding Management" variable (X1) and the "Problem Solving" variable (X2) with respect to the "Principal Performance" variable (Y). This test is typically employed as a preliminary step in correlation or linear regression analyses. The criteria for this test involve examining whether the standard deviation from the linearity value is less than 0.05, which would indicate the presence of a linear relationship. The linearity test was performed using the SPSS 26 application, and the results can be observed in the ANOVA table provided below

- Understanding of Funding Management variable (X1) on Headmaster Performance (Y)

Table 4 ANOVA to Test the Significance and Linearity of Understanding of Funding Management variable on Headmaster Performance

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.	
Kinerja Kepala Sekolah *	Between Groups	(Combined)	25625.4	46	557.07	12.0	.000	
		92			6	91		
	Linearity	23499.5		1	23499.	510.	.000	
		14			514	024		
	Deviation from Linearity	2125.97		45	47.244	1.02	.441	
		8				5		
Within Groups		7325.96		159	46.075			
		9						
Total		32951.4		205				
		61						

The table above shows the results of the linearity test between the Understanding of Funding Management and the Principal's Performance has a value of 0.441, which means 0.05 is greater so that the relationship between the Understanding of Costing Management and the Principal's Performance is significantly linear.

- Linearity Test of Self-Regulation Regression Equation (X2) on Teacher Performance (Y)

Table 5 ANOVA to Test the Significance and problem solving on Headmaster Performance.

ANOVA Table

			Sum of Square s	df	Mean Square	F	Sig.	
Kinerja Kepala Sekolah *	Between Groups	(Combined)	27260.	53	514.35	13.7	.000	
		725			3	38		
	Linearity	24936.		1	24936.	666.	.000	
		598			598	058		
	Deviation from Linearity	2324.1		52	44.695	1.19	.204	
		26				4		
Within Groups		5690.7		152	37.439			
		37						
Total		32951.		205				
		461						

The table above shows the results of the Problem Solving linearity test with the Principal's Performance having a value of 0.204, which means 0.05 is greater so that the

relationship between the Problem Solving variable and the Principal's Performance is significantly linear

Discussion

1. Definition of Headmaster Performance

According to the perspective of the educational personnel department, performance is characterized as the execution of tasks, the outcome of work, or the actual results achieved. It represents the culmination of an individual's efforts within an organization to attain objectives, aligning with established standards, dimensions, and timeframes that are tailored to the specific job, and adhering to established norms and ethical principles.

Work, production, appearance and performance all fall under the term "performance". Performance, on the other hand, is roughly equivalent to performance in management science or administration. Kirkpatrick and Nixon characterize achievement as part of progress in desiring predetermined (arranged) goals. In terms of Rue and Syrs, performance is the level of delivery of results or completion of organizational goals. Murphy and Cleveland provide an understanding of performance as performance as a calculation of the final result.

"performance" is a strategy that focuses on the implementation of certain programs, strategies or activities to achieve the goals, objectives, mission and vision of the organization that are relevant to the organization's strategic planning. It is used to improve the quality of life of individuals or groups.

The school principal's performance is something that is measured by how well he manages the school he leads in accordance with his mandate, duties and responsibilities. Principals who are quite satisfied with their performance and must communicate easily enough with their group members sometimes feel isolated and not involved in work so makes it difficult to direct attention to the work and tasks that must be done. In the work team, he is quite involved in making decisions however, he has quite a hard time fulfilling commitments or completing tasks. Principals must continue to strive to improve their performance in order to get better results.

Drawing from the viewpoints expressed earlier, one can deduce that the effectiveness of school principals stems from their efforts to devise strategies aimed at realizing the organization's objectives, especially regarding program execution and specific initiatives geared toward enhancing the competence of educational personnel. This effectiveness is shaped by a combination of factors, including innate abilities, motivation, and opportunities. Moreover, school principals are multifaceted in their roles, encompassing aspects of being an educator, manager, supervisor, and leader With Indicators:

- 1) Planning a program
- 2) Improving the quality of teaching and learning
- 3) Award giver
- 4) Develop a teaching supervision program

2. Definition of Understanding of Financing Management

Management of educational finances involves a sequence of actions that oversee the financial aspects of schools, encompassing tasks such as planning, record-keeping, expenditure management, monitoring, and financial accountability. These activities are guided by managerial functions, all aimed at accomplishing the organization's objectives. Educational financial management comprises a set of steps that include planning for school funding, executing financial plans, and overseeing financial controls.

The management of educational funding encompasses a sequence of actions that govern the financial aspects of educational institutions, spanning from the stages of planning, administration, financial record-keeping, expenditure, monitoring, and the reporting of educational financial responsibility.

Education funding is the cost obtained from various sources, such as the central government, regional, district, city, province, community, and the business world. The purpose of education financing is to meet the needs of schools according to a predetermined priority scale.

Education financing management is all activities related to the regulation and use of education funds in schools or educational institutions, as well as accountability for their use. Activities included in financing management include budgeting, financing, and auditing. It is important to understand the basic concept of education financing, which includes three things in financial activities, namely budgeting, bookkeeping, and auditing. In addition, it is also important to know the sources of education funding.

Based on the several opinions above, it can be concluded that education financing management is a process consisting of planning, implementing, and controlling school financing with the aim of achieving organizational goals. Control over management functions is key in ensuring the effectiveness and efficiency of school financial management. And controlling management functions, such as planning, organizing, directing, and supervising, must be properly controlled so that school financial management can run effectively and efficiently. With Indicator:

- 1) Ability to use technological devices.
- 2) Communicate and socialize using digital literacy.
- 3) Ability to think creatively and imaginatively through digital content creation.
- 4) The ability to find and select information.

3. Definition of Problem Solving

According to Syaiful Bahri Djamarah and Aswan Zain, problem-solving is described as a scientific thinking process employed to identify solutions to issues.

Problem solving is the process of using thinking skills to solve problems by gathering information, analyzing it, developing several solution options, and choosing the most effective option. Overall, problem solving involves a structured thinking process to find the right solution.

Problem-solving necessitates an action or effort for someone to choose a way out that can be done based on their abilities, which means moving between the current state and the expected condition. This is related to the definition of the problem which means that reality does not match reality, and problem solving seeks to improve this reality to be in accordance with expectations.

Problem-solving involves focused thinking aimed at identifying a specific solution or resolution for a particular issue. It is essential that this solution is tailored to the specific problem at hand.

In addition, problem solving can be seen as a process of finding combinations of a number of rules that can be applied in an effort to deal with new situations. The combination of a number of rules can be understood as an algorithm or steps that can solve a problem.

Drawing from the insights provided by the experts mentioned earlier, it can be concluded that problem solving is a thought process activity to find a solution in the form of a specific procedure or step in solving a problem systematically based on its ability to solve problems including gathering facts, analyzing information, compiling alternative solutions, and selection of more effective problem solutions. It includes several steps, such as identifying the problem, gathering relevant information, analyzing the problem carefully, and considering alternative solutions.

Analysis

This study aims to examine the effect of digital literacy skills and self-regulation on the performance of private junior high school teachers in the Babelan district, Bekasi regency.

Based on the research data analyzed, a discussion of the research results is carried out as follows:

1. Effect of Understanding of Financing Management (X_1) on Headmaster Performance (Y)

Understanding of Funding Management is very closely related to the ability of the Principal to master school management. Because the leadership of the principal in carrying out his duties is a big responsibility. In line with research by Leithwood, K., Harris, A., & Hopkins, D that:

Leadership has a very significant influence on the quality of school organization and student learning. As far as we know, there is not a single documented case of a school successfully reversing its student achievement trajectory without talented leadership. One explanation is that leadership functions as a catalyst to unleash the potential of existing capacities within the organization.

In this study, it can be seen from the results of testing the first hypothesis that it can be concluded that the numbers between Variable X_1 and Variable Y have a very strong correlation. If based on the t test that the calculated t value is $7,402 > t$ table is 1.652 then the correlation coefficient is very significant. So that H_0 is rejected and H_1 is accepted, meaning that there is a partial relationship between the variable Understanding of Financing Management (X_1) and the variable Ability to Problem Solving (Y) while seen from a significant 0.000 less than 0.005 so H_0 is rejected, thus it can be concluded that Understanding of Funding Management (X_1) has a significant effect on the Principal's Performance (Y).

2. The Effect of Problem solving on Headmaster Performance.

Problem solving learning is a learning method that uses real world situations or problems as a context to develop critical thinking skills and problem solving skills."

the ability of school principals to apply a problem solving approach in overcoming problems and challenges that arise in schools can have a direct impact on their performance.

By looking at the magnitude of R_{xy} (0.784), which means that it is located between 0.61 – 0.80, which means that there is a strong correlation between Variable X_2 and Variable Y . if based on the t test that the value of t count is $6,404 > t$ table is 1.652, then the correlation coefficient is very significant. So that H_0 is rejected and H_1 is accepted, meaning that there is a partial relationship between the Problem Solving Ability variable (X_2) and the Principal Performance variable (Y) while seen from a significant 0.000 it is less than 0.005 so H_0 is rejected. Thus it can be concluded that Problem Solving Ability (X_2) has a significant effect on Principal Performance (Y). From the results of testing the second hypothesis, it can be concluded that there is a strong correlation between the X_2 variable and the Y variable.

3. Effect of Understanding of Financing Management and Problem Solving

A good understanding of cost management enables principals to manage school financial resources effectively. Principals can identify budgetary needs, allocate funds wisely, and maximize the use of available financial resources. In this case, problem solving skills are needed to deal with complex financial situations and find creative solutions to meet needs and achieve school goals.

Based on the results of multiple linearity regression tests, it can be seen that the multiple linearity regressions formed by referring to the unstandardized beta coefficients are:

$$\hat{Y} = 36.712 + 0.042 X_1 + 0.744 X_2$$

The a value of 38,782 is a constant or condition when the Principal Performance variable (Y) has not been influenced by the Understanding of Funding Management (X_1) and Problem Solving Ability (X_2) variables. If the independent variable does not exist, then the principal's performance does not change.

The b1 value of 0.732 indicates that the managerial competency variable has a positive influence on the performance of school principals (Y), which means that every one unit

increase in the principal's performance variable will affect the Understanding of Funding Management by 0.732, assuming that other variables are not examined in this study.

The b2 value of 0.744 indicates that the Problem Solving Ability variable has a positive influence on school principal performance (Y), which means that every one unit increase in the school principal's performance variable will affect the principal's communication by 0.744 assuming that other variables are not examined in this study.

The relationship between Understanding of Funding Management and Principal Performance shows a positive and significant regression coefficient, and the relationship between Problem Solving Ability and Principal Performance shows a positive and significant regression coefficient. The relationship between Understanding of Funding Management is 0.759 and Problem Solving Ability with School Principal Performance is 0.784. This is also evident in the Anova table, the value of Fcount > Ftable, namely Fcount of 316 is greater than Ftable 0.05 or sig 0.000 <0.05. Meanwhile, the R value of Understanding Funding Management and Problem Solving simultaneously influences the Principal's Performance of 75.7%, this figure shows that the strength between variables is very strong.

Conclusion

Conclusively, the research findings indicate the following:

1. A strong and statistically significant correlation exists between the understanding of financial management and the performance of junior high school principals in Bekasi District.
2. A robust and statistically significant association is observed between problem-solving skills and the performance of junior high school principals in Bekasi District.
3. A compelling and statistically significant relationship is identified between financial management understanding and problem-solving skills, when considered together, with the performance of junior high school principals in Bekasi District.

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