

## EFFICIENCY OF SCHOOL FINANCIAL MANAGEMENT AND ITS IMPACT ON IMPROVING THE QUALITY OF TEACHING AND LEARNING

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### **Abstract**

School financial management efficiency is the practice of managing the financial resources of educational institutions in a targeted and cost-effective manner to support the implementation of teaching and learning activities. By optimizing the use of funds, schools can improve the availability and quality of educational facilities, learning technology and teacher professional development, which directly impacts on improving the quality of teaching and learning. This efficiency not only improves students' academic performance but also adds value to the school's reputation, which is important for its long-term financial and academic sustainability. The research method used in this study is the literature research method by adjusting to the context of the research. shows that efficiency in financial management allows for better resource allocation, which directly supports the provision of good learning facilities, professional development for teachers, as well as the integration of advanced educational technology. The research also highlights how responsible financial management contributes to the reputation of educational institutions, which stimulates increased financial support and strengthens the sustainability of school operations. The conclusions of this study support the idea that efficient financial management is of key importance in creating an environment conducive to improved teaching and learning quality, which in turn will have a positive impact on students' educational outcomes. This research provides important insights for education policy makers and school practitioners in designing financial management strategies that can improve the quality of education.

**Keywords:** Efficiency, School Financial Management, Teaching and Learning Quality.

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## Introduction

Education plays an important role in character building and human resource capability. High quality education has the potential to produce a generation that is competent and ready to face future challenges (Sitopu et al., 2024). In the realm of education, schools are one of the key institutions that play a vital role in the learning and teaching process. However, the effectiveness of the teaching and learning process cannot be separated from the school's ability to manage its resources, including finance (Guna et al., 2024); (Hairiyanto et al., 2024).

Efficient school financial management is an important foundation in supporting the quality of education. Because, with good management, schools can optimally allocate their resources to achieve educational goals (Agarwal et al., 2023). Efficiency in financial management is not simply a matter of how to reduce costs, but rather how to maximize outputs with available inputs. This can include aspects such as how funds are used for educational facilities, curriculum development, payment of teaching staff, and other supporting activities that directly or indirectly affect the process and quality of teaching and learning (Alrafayia & Alshehri, 2023).

Efficiency in school financial management is a critical element that determines an educational institution's ability to achieve its goals. With limited resources, schools are faced with the challenge of meeting various needs, ranging from procurement of educational facilities, curriculum development, to payment of teaching staff salaries (Amos et al., 2021). Financial efficiency does not only focus on reducing costs, but rather on how resource management can maximize quality educational outcomes. Efficient financial management allows schools to allocate funds in the most productive way, ensuring that every dollar spent contributes directly to improving the quality of education (Ananzeh, 2021).

In addition, financial efficiency has a significant impact on the sustainability of school operations. In this increasingly competitive era, schools are required to provide high-quality education in a cost-effective manner. Financial efficiency not only improves the school's ability to provide better learning facilities and resources, but also puts the educational institution in a stronger position in the competition (Arisandi et al., 2021). In the long run, this can improve the school's reputation, attract more students and strengthen relationships with stakeholders. Therefore, understanding and applying the principles of efficiency in financial management are key for schools to achieve educational excellence and operational sustainability (Fiteriadi et al., 2024); (Arisandi et al., 2021).

In some cases, limited funds often become an obstacle in achieving efficiency and effectiveness in resource management in educational institutions. However, there are also many schools that have sufficient financial resources but are unable to manage efficiently, so that the quality of education produced is not optimal (Ayaya, 2021). Therefore, there is an urgent need to examine more deeply how the efficiency of school

financial management can have a direct and indirect impact on improving the quality of teaching and learning (Bislimi & Buleshkaj, 2022).

Financial efficiency in the context of education can have a direct impact on the quality of teaching and learning as it enables proper allocation of resources to important aspects such as procurement of quality teaching materials, investment in educational technology, maintenance of infrastructure that supports learning, and training and professional development of educators (Brahier, 2020). By maximizing the value of each unit of currency spent, schools can improve the effectiveness of learning and the achievement of educational outcomes, ultimately leading to higher quality learning experiences for students (Bruhn, 2023). For example, a school that manages its finances efficiently can minimize the student-to-teacher ratio, which provides opportunities for more intensive interactions and greater individual attention, or can update classroom technology devices that support interactive teaching methods, all of which contribute to more effective delivery of subject matter and an overall improvement in the quality of the teaching and learning process (Bislimi & Buleshkaj, 2022); (Chen et al., 2022).

This research is expected to dissect various aspects of learning, ranging from how efficient financial management can be implemented in schools, what are the challenges faced, to how it directly impacts on improving the quality of teaching and learning. Thus, this research aims to provide a broader understanding of the importance of efficient financial management in supporting the achievement of educational goals, as well as providing strategic recommendations for relevant stakeholders.

## **Research Methods**

Literature research method, also known as literature study or literature review, is an approach to research that relies on documented sources (both print and electronic) to collect data. This approach is widely used in various disciplines to discuss and analyze certain issues or hypotheses based on evidence and published research results. (Abdussamad, 2022); (Adlini et al., 2022); (Afiyanti, 2008).

## **Results and Discussion**

### **Definition of School Financial Management**

School financial management is a strategic practice that involves the process of planning, budgeting, executing, and monitoring the utilization of financial resources in educational institutions (Cui, 2022). This process is essential to ensure that school operations run smoothly and educational objectives are effectively achieved. Good management not only ensures that all educational activities are adequately funded but also ensures transparency and responsible use of funds (Damayanti et al., 2020).

The main objective of school financial management is to maximize efficiency in the use of available financial resources. With effective management, schools can allocate funds for various needs such as the purchase of teaching materials,

maintenance of facilities, teacher payroll, and extracurricular activities (Dimmock, 2020). Good financial management also emphasizes the importance of maintaining a balance between income and expenditure, so that schools do not experience deficits that could hamper school operations (Ditkaew, 2023).

Best practices in school financial management include developing a realistic budget based on clearly defined priorities and school needs. The budget should be developed with the involvement of all relevant stakeholders, including principals, teachers and even parents (Dixit, 2021). In addition, effective financial management also involves regular monitoring and evaluation of the use of funds to ensure that all expenditures are in line with the set allocations (ECIJA, 2020).

Transparency and accountability are crucial aspects of school financial management. Schools should provide clear financial reports that are easily accessible to stakeholders. This includes income and expenditure reports, as well as audit reports conducted by third parties to avoid mismanagement of funds. Through transparency and accountability, schools not only maintain public trust but also promote the optimal use of resources to improve the quality of education (Fadeikina & Pristavka, 2024).

Effective and transparent school financial management is a key pillar in achieving the goal of high-quality education, while maintaining the long-term sustainability of school operations.

### **Efficiency in Financial Management**

Efficiency is a measure that indicates the extent to which available resources are used to produce maximum output with minimum input. In the context of economics, efficiency refers to optimizing the use of resources-be it time, effort, or cost-to achieve a desired result without excessive waste (Feng, 2021). In other words, efficiency achieves goals with the most economical use of resources. This approach is not only relevant in business production and management, but also in everyday life, where efficiency can mean energy savings, waste reduction, and achieving goals more quickly and economically (Frumina, 2021).

Indicators of school financial efficiency show how well a school manages its resources to achieve desired educational outcomes. One key indicator is the expenditure per student ratio, which measures the amount of funds spent on each student (Gunherani, 2023). This measurement helps analyze whether funds are being used efficiently in the context of educational outcomes such as graduation rates, academic achievement and student engagement. Other indicators could include a comparison between funds allocated to direct teaching compared to administrative expenditure, which shows the focus of funds on students' direct learning processes (Hantoro & Wangid, 2020).

In addition, financial efficiency can also be assessed through the utilization of school assets and resources. For example, the use of school facilities and equipment is

audited to ensure that all assets are fully utilized without unnecessary overcapacity or waste. Analysis of the frequency of repair and replacement of equipment can indicate efficiency in asset maintenance (Kapriyan, 2021). Human resource management, such as the student-to-teacher ratio, is also critical to efficiency, determining how human resources are allocated to achieve optimal learning outcomes. This evaluation helps schools determine the areas where efficiency can be improved to maximize school functions and potential (Kasot & Guneyli, 2021).

The conclusion of the discussion on school financial efficiency is that efficiency is an important aspect of financial management that aims to optimize existing resources in order to achieve the desired educational outcomes with minimal costs. Indicators such as the ratio of expenditure per student, allocation of funds for direct teaching compared to administrative expenditures, asset utilization, and human resource management provide an overview of how funds are used efficiently. An analysis of these indicators can reveal areas of possible improvement, allowing schools to implement more cost-effective strategies without compromising the quality of education. Transparency and accountability in financial reporting are key to maintaining stakeholder trust and ensuring responsible and effective management of funds.

### **Teaching and Learning Quality**

Teaching quality is an important aspect of the education system that refers to the ability of teachers to design, implement and assess learning processes that facilitate the effective achievement of student learning outcomes (Khan, 2024). The definition of teaching quality includes a number of elements such as mastery of the material taught, effective communication skills with students, use of innovative pedagogical methods and responsiveness to students' learning needs, and the ability to assess and provide constructive feedback. Teaching quality is not only related to academic knowledge but also includes interpersonal skills and commitment to continuous professional development (Kimanzi, 2022).

In measuring teaching quality, there are several indicators that can be used as benchmarks, including student academic progress, which can be measured through improved grades or understanding of concepts. Classroom observation and peer assessment are also important indicators, where teachers are assessed based on their classroom management skills, interaction with students, and application of effective learning methods. In addition, feedback from students through surveys or teacher evaluations are often used to gauge teaching effectiveness (Tubagus et al., 2023); (Aslan & Shiong, 2023). Other indicators include student participation and enthusiasm in class, creativity and innovation in learning, and teacher professionalism and career development. A comprehensive evaluation involving these indicators can provide a good picture of the quality of teaching in an educational environment (Kiss et al., 2021).

Finance has a major influence on the quality of education as adequate financing is necessary to provide essential resources for teaching and learning (Kogut et al., 2020). Adequate budgets allow schools to recruit and retain qualified teachers, update the curriculum, use the latest technology in teaching and maintain or improve the school's physical infrastructure. Investments in educational resources, such as laboratories, libraries and sports facilities, enhance students' learning experiences and support the development of extracurricular activities (Komarodin & Rofiq, 2023). Without sufficient funding, schools may struggle to create an optimal learning environment, provide quality teaching materials or conduct teacher training programs, all of which are essential for higher education quality (Kulkarni et al., 2023).

On the other hand, inappropriate financial allocation or inefficiency in fund management can negatively affect the quality of education. Schools with limited budgets may face difficulties in offering good educational services, for example with high student-to-teacher ratios, poor classroom conditions or lack of student assistance such as counseling. Poorly managed finances can also lead to the reduction of important programs or cuts in activities that support students' holistic development (Kumar et al., 2023). Therefore, effective financial management is essential to maximize the limited resources available and ensure that investments in education result in sustained improvements in teaching and learning quality (Kuo, 2020).

Teaching quality and finance are thus two key interrelated elements in creating and maintaining high educational standards. Good teaching quality, which is reflected through teachers' mastery of the material, innovative teaching methods and interpersonal skills, directly affects student learning outcomes and overall satisfaction with the learning process. On the other hand, adequate finances provide essential support for education quality by enabling access to quality educational resources, the latest technology and adequate infrastructure, as well as the ability to recruit and retain qualified teaching staff. Effective and efficient financial management also determines how well resources can be utilized to support educational needs and maintenance of standards. Thus, investments in teaching quality and solid financial management lay the foundation for educational success, which not only benefits individual students but also society at large in the long run.

### **Impact of Financial Efficiency on Teaching and Learning Quality**

Financial efficiency in an educational setting plays an important role in improving the quality of teaching and learning. Efficient fund management means resources are strategically divided and used to target areas that will most improve student learning experiences and outcomes (Kusumabrata & Murwaningsari, 2021). With funds allocated to resources such as the latest educational technology, quality teaching materials and teacher coaching, schools can implement more innovative and interactive teaching methods. This approach directly affects students' engagement in the learning process

and helps in improving the understanding of subject concepts, which in turn improves the overall quality of teaching and learning (Levine & Theron, 2024).

On the other hand, financial efficiency also allows educational institutions to improve students' learning environment. With effectively managed financing, schools can repair or build educational facilities, such as comfortable classrooms, science laboratories, and well-equipped libraries, all supporting a conducive learning environment (Lian, 2020). This funding also ensures that educational equipment and technology are updated, keeping learning materials relevant to current and future needs. These factors contribute not only to physical comfort but also to a sense of usefulness among students, both of which are key factors for learning motivation (Liu, 2024).

Furthermore, efficient work in education financial management also creates room for investment in teacher professional development. Quality education relies heavily on the quality of teachers, and with proper financing, institutions can provide ongoing training and skills development for teaching staff (Maher, 2024). This allows teachers to stay ahead of the latest teaching methods and educational trends, and improve their ability to deliver learning materials in a more effective and engaging way. This continuous professional development not only increases job satisfaction for teachers but also directly affects students' learning experience, ensuring that they receive a high-quality education that continues to evolve with the times (Maina, 2021).

In conclusion, financial efficiency in education is a key factor that has a direct and indirect positive impact on the quality of teaching and learning. With strategic and responsible financial management, educational institutions can maximize the utilization of their resources to deliver quality learning experiences for students. Investments in education technology, infrastructure, learning resources and faculty development are some of the areas where financial efficiency can significantly improve the quality of education.

The importance of financial efficiency in education also emphasizes the need for transparency and accountability in the management of education funds. By applying sound financial principles, schools and other educational institutions not only ensure prudent use of funds but also strengthen community trust and enhance their reputation as institutions that add great value to students and society as a whole (Miglani & Obeng, 2023).

Therefore, building a solid foundation through financial efficiency not only enriches students' learning experience but also ensures the sustainability and development of education quality in the future. In a growing and changing global context, the ability to adapt and improve the quality of teaching and learning through effective financial management will be a key determinant of education's success in preparing smart and skilled future generations (Mustafa et al., 2023).

## **Strategies to Improve Financial Efficiency**

To improve financial efficiency in education settings, several strategies can be implemented to ensure optimal use of resources. One of the main strategies is through improved budget planning and monitoring. This involves developing a realistic budget that aligns with education priorities, based on careful needs analysis and accurate expenditure projections (Nandini & Patjoshi, 2020). Furthermore, the implementation of an effective oversight system to monitor expenditure in real-time can help in identifying and correcting deviations from the budget early, thus preventing waste and ensuring efficient allocation of funds (Nasrullah, 2023).

The second strategy is the application of technology in financial management. The integration of digital financial systems can simplify the process of recording, reporting and analyzing financial data. This enables faster, data-driven decision-making, reduces the risk of manual errors, and increases transparency in fund management (Nichols & Brock, 2022). In addition, technology often offers solutions for automating repetitive processes, thereby reducing workload and increasing productivity (Nurdiana et al., 2023).

Improving human resources is also critical in achieving financial efficiency. Training and development for school finance officers to improve their understanding of financial management and the use of digital financial tools is essential (Omara & Rashed, 2023). More competent staff will tend to manage funds more carefully and responsibly, recognize opportunities for savings, and implement best practices in financial management. This also includes training for principals and program managers in creating effective budget plans and understanding financial reports to make strategic decisions (Ozordi et al., 2022).

Finally, collaboration with external parties can be beneficial in improving financial efficiency. Schools can collaborate with donor agencies, governments, and the private sector to obtain financial support and other resources. Such partnerships can provide access to additional resources that were not available before, be it funds, technology or expertise, all of which can improve the efficiency of education spending and investment (Panizzon, 2021). In addition, collaboration can enhance the exchange of knowledge and best practices in financial management between educational institutions, which in turn supports the achievement of effective and efficient learning objectives (Perchuk, 2021).

In conclusion, improving financial efficiency in the education sector requires a combination of comprehensive and integrated strategies. From improving budget planning and monitoring processes, integrating technology in financial management, developing human resource competencies, to collaborating with various parties, these measures together provide a solid foundation for more effective and efficient financial management. The implementation of such strategies not only leads to a more optimized use of resources but also improves the quality of education. Ultimately, this will not only



have a positive impact on individual educational institutions but also on the education system as a whole, resulting in better educational outputs that support students' preparation for their future. Thus, financial efficiency is not just about saving costs, but also about strengthening the capacity of education to generate maximum added value for students and society more broadly.

## **Conclusion**

The efficiency of school financial management plays a significant role in improving the quality of teaching and learning. Findings show that schools that apply good financial management principles, including rigorous budget planning and monitoring, tend to have more and relevant resources to support the learning process. Targeted allocation of funds enables schools to acquire adequate learning facilities, the latest educational technology and quality teaching materials, all of which directly contribute to a more conducive learning environment for students.

Furthermore, efficiency in financial management facilitates investment in teacher professional development, which is of key importance in improving the quality of teaching. With access to ongoing training and development, teachers can update their knowledge on the latest teaching methods and educational technology, which in turn improves the quality of learning in the classroom. This investment not only improves teachers' competence and confidence but also enriches students' learning experience with more innovative and effective teaching approaches.

The positive impact of financial management efficiency on improving the quality of teaching and learning also creates a virtuous circle that supports the long-term vision of educational institutions. When resources are allocated efficiently and transparently, it attracts interest from more donors and investors, potentially providing access to additional resources. Finally, schools that have good financial performance and high learning quality tend to build a strong reputation, which is important for attracting new students and retaining old ones, ensuring the sustainability of high-quality education.

Thus, efficiency in school financial management has a significant impact on improving the quality of teaching and learning. Optimal management of funds ensures that sufficient resources are available for learning facilities, teacher professional development and the adoption of the latest educational technologies, all of which together enhance the student learning environment. Strategic investment in these key aspects not only enriches the learning experience but also improves teacher competence and confidence, which are key factors in improving teaching quality. In addition, good and transparent financial management practices also strengthen the school's reputation, attract more support and resources, and ensure the continued provision of quality education. Prioritizing financial efficiency in educational institutions is therefore an essential strategy for creating a conducive learning environment that supports the achievement of optimal educational outcomes.

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