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## Internal Quality Assurance System Of Education In Financing Standards and Assessment Standards

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### **Keywords**

Financing Standards, Assessment Standards, National Education Standards.

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### **Abstract**

The important role of quality fulfillment in improving the internal quality of education, where the level of success of learning is strongly supported by the fulfillment of effective quality in accordance with the needs and conditions in the educational environment, education quality assurance, especially in education programs, is obliged to provide and provide assistance in meeting standards. Educational Assessment Standards are criteria regarding the mechanisms, procedures, and instruments for assessing student learning outcomes. Assessment standards by educators according to BSNP include general standards, planning standards, implementation standards, processing and reporting standards of assessment results and standards for the use of assessment results.

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### **INTRODUCTION**

The internal quality assurance system is a quality assurance system that runs within the education unit and is carried out by all components in the education unit covering all aspects of education implementation. An effective quality assurance system in educational institutions will have a positive impact both directly and indirectly. The quality assurance system which is generally implemented through a rigorous audit process has both direct and indirect impacts. The direct impacts include transparency, effective learning, status improvement, and social integration of institutions, while the indirect impacts only appear, namely, motivation, good relations among organizations and others. Furthermore,

Haapakorpi stated that organizational structure and management, culture and individual discipline have an influence on quality assurance results (Fadhli, Muhammad, 2020).

Learning financing standards are the minimum criteria regarding the components and amounts of investment costs and operational costs that are prepared in order to fulfill the learning outcomes of graduates with educational investment costs for providing facilities and infrastructure, development, and education personnel. At the planning level, program socialization, facility procurement, implementation, supervision, evaluation, and other educational supporting instruments, almost all of them require costs, either directly or indirectly. Moreover, in an effort to succeed in various educational agendas, either directly or indirectly, by the government or the private sector, financing is one of the factors, although not the only factor that influences the results. The reason is that cost is the driving force behind various programs to achieve the goals that have been set. In every effort to achieve educational goals, both quantitative and qualitative goals, the cost of education has a very decisive role. Almost no educational effort can ignore the role of costs, so it can be said that without costs, the education process in schools will not run optimally. Costs in this sense have a broad scope, namely all types of expenditures related to the provision of education, both in the form of money and goods and labor that can be valued in money.

The educational assessment is the process of collecting and processing information to measure the achievement of student learning outcomes whose purpose is to find out whether the education, teaching or training program has been mastered by the participants or not. Certain numbers or values are usually used as a benchmark for mastery of the program.

In the development of schools that are adaptive to digitalization, especially in financing and assessing education, (Rahmatullah, AS, et al., 2022) educational financing and assessments published via the internet seem more credible and accountable, they must be based or published online (online). Syahrani, S. 2021) data that is always internet-based is currently considered a modern institution (Syahrani, S. 2022) is considered more advanced in terms of management (Syahrani, S. 2022) because organizations with this model look more prepared to face the times (Syahrani, S. , S. 2022) and is considered ready to compete with the outside world, (Shaleha, Radhia, and Auladina Salihah, 2021) because they are accustomed and adaptive to information technology that continues to develop, (Syahrani, S. 2018) especially in the Koran, in fact there are many verses that talking about this, so that Islam is not left behind in various ways, especially in terms of education (Syahrani, S. 2019) of course there are many strategies, right? This must be carried out in order to be able to master the latest technology in terms of developing coursework, (Chollisni, A., et al., 2022) no matter how great a school is, without adapting to the times, it still feels like something is

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lacking (Syahrani et al, 2020) especially when there are already many quality universities and advanced technology in providing journal-based assignments (Syahrani, 2018) if these two things are fulfilled, of course it will be easier to promote higher education, (Syahrani, 2017) so it is hoped that the course of a school will be more ideal according to dreams , (Syahrani, 2017) although there are still many weaknesses, they must always be addressed (Syahrani, 2017).

## **METHODS**

This research method is a literature study by collecting books, journals, and previous research results that support the research theme, including literature on quality management, internal quality assurance. This research process begins with the following stages: identifying and finding information relevant to the theme. Management of developing financing standards and assessment standards, then analyzing the findings, and then developing and expressing them into new findings related to the education internal quality assurance system in financing standards and assessment standards.

## **RESULTS AND DISCUSSIONS**

### **Education Internal Quality Assurance System**

The internal quality assurance system is a quality assurance system that is implemented in and by certain educational units and involves all components in the education unit. The education internal quality assurance system is a unified element consisting of policies and processes related to the implementation of education quality assurance carried out by each educational unit. To ensure the realization of quality education that meets or exceeds the SNP.

Effective quality assurance is the goal of all quality educational institutions. Internal quality assurance functions to support academic targets, such as the suitability of the classification of academic degrees and the validity of information about academic quality. The cycle of the internal quality assurance system consists of: 1) Mapping the quality of education carried out by educational units based on the National Educator Standards. 2) Making a quality improvement plan which is stated in the school work plan. 3) Implementation of making quality both in the management of education units and in the learning process. 4) Monitoring and evaluation of the quality fulfillment implementation process that has been carried out. 5) Determination of new standards and preparation of quality improvement strategies based on the results of monitoring and evaluation.

Efforts to improve and guarantee the quality of education are the responsibility of the education unit. This Quality Assurance activity is supported by the government with the issuance of Government Regulation Number 19 of 2005 concerning National Education Standards (SNP), which states that SNP aims to guarantee the quality of national education.

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The Education Quality Assurance System is a systemic activity to improve the quality of higher education in a planned and sustainable manner.

In addition, educational institutions make standards and guidelines for internal quality assurance efforts. Educational institutions will be said to have quality, if they have exceeded these standards and guidelines. These standards and guidelines are an integral part that every educational institution must be able to fulfill. To explain further, it can be described as follows: 1) Policies and procedures for quality assurance. The initial step of an educational institution in quality assurance efforts is to make policies and procedures for quality assurance measures aimed at improving quality. Policies must be able to create a quality culture and policies must be sustainable. 2) Approval, monitoring and periodic review of programs and awards. It is intended that institutions have a formal mechanism (SOP) which is an effort to make programs in their institutions and how to provide rewards for the success of these programs. 3) Student assessment. The evaluation process of students must be carried out transparently, meaning that students must be informed in advance about the criteria, regulations, and procedures that will be used as assessment materials. 4) quality assurance of educators. Educational personnel are the main factors in educational institutions, therefore educational institutions must be able to implement sustainable human resource management for efforts to develop educators. Provide motivation in various ways such as adequate compensation, coaching and so on. 5) Learning resources and student support. The availability of learning resources must be ensured as an institution's commitment to the development and improvement of graduate competencies. Each program offered must first prepare the availability of learning resources. 6) Information systems. It is important for educational institutions to establish an information system as a tool to collect, analyze, and then use information for the effective management of study programs and other activities. 7) Public information. Providing appropriate and relevant information to the public about the programs that are owned and offered is the responsibility and obligation of educational institutions.

### **Standards of Education Financing**

Learning financing standards are minimum criteria regarding the components and amount of investment costs and operational costs that are prepared in order to fulfill learning outcomes. Investment costs are part of the education costs for the provision of facilities and infrastructure, development and education personnel. Meanwhile, operational costs are part of the educational costs needed to carry out educational activities. Financing standards include: 1. Financing planning standards, and 2. Financing multiplication standards.

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Various educational activities require funding to carry out their program of activities, both current program activities and future program planning, education financing has minimum rules and standards in its use, financing includes capital costs, activity implementation fees, and personal costs. In Permendiknas No. 41 of 2007, contains the minimum setting for the cost of education, in the regulation Permendiknas has regulated the amount of costs and standard costs that must be incurred by students, both general costs and special costs.

Education costs can also be interpreted as all expenses used to facilitate educational activities, both in the form of money and not money. Education financing is an important element in facilitating the process of educational activities, so that in its use it is necessary to consider its efficiency and effectiveness, this is because education financing refers to regulatory standards in its use. Education can be useful for advancing education and achieving the expected educational goals. The minimum standard in its use, financing includes capital costs, costs in the process of educational activities, and personal costs. The analysis of educational financing is not only guided by the aspect of its use, in addition, the analysis of education financing is formulated by taking into account the sources of income and guided by the technical standards of the budget for financing so that can achieve the stated goals.

Funding for education basically focuses on efforts to distribute education and the burden that must be borne by the community. The cost is simply the amount of money spent to support the educational process or services provided to students. The financing of education relates to the distribution of the tax burden in various types of human group taxes as well as the method of transferring taxes to schools. What is very important in financing education is the amount of money that must be spent, where is the source of the money obtained and to whom the money should be spent. In terms of financial administration, especially financial administration in the field of education, a distinction is made between costs and expenditures. Cost is the amount of funds that are estimated to need to be provided to finance certain activities, such as academic activities, student activities, and so on. While expenditure (expenditure) is the amount of real funds spent to finance certain activity units, such as student practicum activities. Therefore, there is often a difference between budgeted costs and real expenditures (Saiful Mufid, 2012). Cost can be defined as expenditure which in economic terms costs/expenditures can be in the form of money or other monetary forms. The cost of education is an important thing in the implementation of education. It can be said that the educational process cannot run without financial support. The cost of education is one component of instrumental input (instrumental input) which is very important in the implementation of education. In the study of education financing, there are several important terms that must be considered, including cost objects, cost management information, financing (financing), finance (finance), budget (budget), costs (cost), cost drivers (cost drivers).

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**Cost Objects** Every institution or organization, when running its program, is always associated with activities as the spearhead of the institution or organization's system that requires money. Therefore, the costs of all existing activities are cost objects. As stated by Blocher, that the cost object is the accumulation of various activities. Blocher further divides the types of cost objects into four: a) products or groups of related products, b) services, c) departments (technical departments, human resources departments), d) projects (research, marketing promotion or community service efforts). . Cost Management Information Cost management is a cost management activity in order to function as a planning, decision-making, and control tool. Thus, the activities in question can be carried out optimally, effectively, and efficiently in achieving goals, both for profit and non-profit institutions.

Cost management is a very broad concept that includes all the information needed to effectively manage cost and non-financial information related to productivity, quality, and other key success factors for an organization. Financial information alone can lead to misleading because it tends to focus on the short term. In order to achieve a competitive point of success, an organization or institution needs to.

**Funding** Basically, education financing is related to the problem of how to find funds (sources of funds), how to use these funds by utilizing standard cost plans, increasing working capital and planning for future needs. Meanwhile, the cost of education is all efforts made by the government and the community, both in the form of money and non-monetary. These costs require clear management. Finance (finance). Financial problems in every educational institution, not only include legitimate financing money, but also bank credit. A simple definition of finance (finance) is the art of obtaining means of payment. Meanwhile in the business world, finance includes the maintenance of cash, which is adequate in the form of money or credit tailored to the needs of the organization. The tools used in finance include all the methods of borrowing money and exchanging one type of right with respect to another. In trading companies, the main financial classifications are: banking, money market, investment market which consists of securities market and the issuance of new models or raising funds from investment for the expansion of new capital, foreign money market, and insurance. **Budget (budget)** Budget is an instrument designed to facilitate planning. The budget also provides a context for the planning process in selecting steps to achieve the stated objectives. The budget becomes a document that summarizes planned decisions and can act as a tool to ensure the use of public funds.

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## Assessment Standard

Learning assessment standards are minimum criteria regarding the assessment of learning processes and outcomes in the context of fulfilling graduate learning outcomes. Assessment standards include: principles of assessment, assessment techniques and instruments, assessment mechanisms and procedures, implementation of assessments, reporting of assessments and passing.

Honestly and carefully. The term assessment in English is called Evaluation, it is not a new term for people who are engaged in the field of education and teaching, in carrying out their professional duties, a teacher will not be separated from assessment activities. The position of the assessment is very important for the fulfillment of the task of carrying out its main success, namely carrying out learning. At the end of the education, teaching or training program, an assessment is generally held. The goal is to find out whether the education, teaching or training program has been mastered by the participants or not. Certain numbers or values are usually used as a benchmark for mastery of the program (Umam, Muhamad Khoirul, 2019).

This assessment standard does not include any specific opinion on what constitutes good education, nor does it present specific criteria for assessing educational programmes, projects and materials. However, this standard contains advice for dealing with this vital issue in education. The application of these assessment standards is not a mechanical rule, but rather standard guiding principles that contain cautions and warnings against past evaluators, and identify practices that are generally agreed not to be accepted. Purpose of Assessment Standards In the Ministry of Education and Culture's (1994) assessment guidelines, it is stated that the purpose of the assessment is to determine student learning progress, to improve and enhance student learning activities and at the same time provide feedback for improving the implementation of learning activities. It is more corrective in that the purpose of the assessment is to identify the strengths and weaknesses of student learning. Educational Assessment Standards for student learning outcomes at the education level are based on the following principles: 1) Objective, meaning that the standard-based assessment is not influenced by the subjectivity of the assessor. 2) Integrated, meaning that the assessment by educators is carried out in a planned, integrated with learning activity, and is sustainable. 3) Economical, means efficient and effective assessment in planning, implementation, and reporting. 4) Transparent, means that the assessment procedure, assessment criteria, and basis for decision making can be accessed by all parties. 4) Accountable, meaning that the assessment can be accounted for by the internal school. 6) Educational, means educating and motivating students and teachers.

Assessment standards by educators according to BSNP include general standards, planning standards, implementation standards, processing standards and assessment results standards as well as standards for the use of assessment results. In this assessment planning standard, BSNP stipulates seven principles as follows: 1) Educators must make an

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integrated assessment plan with the syllabus and lesson plan. The assessment plan at least includes the components to be assessed, the techniques to be used and the criteria for competency achievement. 2) Educators must develop criteria for achieving basic competencies (KD) as a basis for assessment. 3) Educators determine assessment techniques and assessment instruments in accordance with KD achievement indicators. 4) Educators must inform students as early as possible about the aspects being assessed and the criteria for achieving them. 6) Educators pour all assessment components into the assessment grid. 7) Educators make instruments based on the grid that has been made and is equipped with scoring guidelines in accordance with the assessment technique used. 8) Educators use reference criteria in determining the value of students. 9) BSNP mentions in the general guidelines, that the standards for implementing the assessment carried out by educators include: a) Educators carry out assessment activities in accordance with the assessment plan that has been prepared at the beginning of learning activities; b) Educators analyze the quality of the instrument by referring to the requirements of the instrument and using the reference criteria; c) Educators guarantee the implementation of tests and exams that are free from the possibility of fraudulent actions; d) Educators check students' work and provide educational feedback and comments.

The implementation of education also requires internal quality assurance and must improve the quality of education services through an education quality assurance system. Education quality assurance is the mandate of Law Number 20 of 2003 concerning the National education system, in the Minister of National Education Number 63 of 2009 concerning the education quality assurance system Article 2 states that education quality assurance is a systemic and integrated activity by educational units or programs, implementing units or programs education, local government, government, and society to raise the level of intelligence of the nation's life through education.

It was also explained that the development of national education standards as well as monitoring and reporting on their achievements nationally was carried out by a standardization, assurance and quality control body for education. It is understood that one of the goals of establishing national education standards is to ensure the quality or quality of education. With the standards specified in each of the existing components (content, process, competency of graduates, education staff, facilities and infrastructure, management, financing, and educational assessment) it is expected to be able to improve or at least make the quality of education in the existing education units at a quality level. eligible, refers to the eligibility determined by the government. Tilaar notes that the existing standards in education are not rigid standards, but standards that are constantly improving, in other words, the quality of national education is increasing over time (H.A.R. Tilaar, 2006).

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## CONCLUSION

Internal quality assurance system is a quality assurance system that runs within the education unit and is carried out by all components in the education unit which covers all aspects of education implementation.

Learning financing standards are minimum criteria regarding the components and amounts of investment costs and operational costs that are arranged in order to fulfill the learning outcomes of graduates. Education investment costs to provide facilities and infrastructure, development, and education personnel, while operational costs are part of the education costs needed to carry out activities education. Financing standards include: 1. Financing planning standards, and 2. Financing allocation standards. Learning assessment standards are minimum criteria regarding the assessment of learning processes and outcomes in the context of fulfilling graduate learning outcomes. assessment standards include: assessment principles, assessment techniques and instruments, assessment mechanisms and procedures, assessment implementation, assessment reporting and graduation.

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