

Contribution of Education Costs in Improving the Quality of SMP Examination Results Banten Province in 2023



Prof. Dr. Sudadio, M.Pd¹, Mawardi Nurullah², Reni Apriani³, Usep Saepul Anwar⁴, Abdul Karim⁵

ABSTRACT: This research aims to analyze the contribution of education costs in improving the quality of junior high school exam results in Banten Province in 2023. The type of research used is quantitative research with a descriptive approach. The object of this research is junior high schools in Banten Province with a total of 13 schools. The research subjects were school principals and students. Data collection techniques using questionnaires and documentation. The analysis technique used is simple regression and correlation analysis. The results of the research show that 1) there is a high correlation regarding the contribution of education costs in improving the quality of exam results in Indonesian Language and Mathematics with a value of 0.689, 2) the contribution of education costs has an impact of 47.4% in improving the quality of junior high school exam results. In this case, schools that have a higher education cost allocation tend to show better exam results. These findings emphasize the importance of effective management and allocation of education costs to improve the quality of education at the junior high school level.

KEYWORDS: education costs, quality, quality improvement, exam results.

INTRODUCTION

Improving the quality of education is one of the main priorities in human resource development in Indonesia. In Banten Province, the 2023 Junior High School (SMP) exam results show significant variations between schools, which are thought to be influenced by various factors, including the amount of education costs incurred. Based on data from the Banten Provincial Education Office, there is a striking gap between schools with high education cost allocations and schools with low cost allocations. Schools that have larger budgets tend to be able to provide better facilities, more competent teaching staff, and higher quality learning programs, which ultimately have a positive impact on student exam results.

A study by the OECD in 2021 revealed that investment in education, especially in terms of teaching facilities and resources, has a strong correlation with student academic achievement. In Banten, despite government efforts to increase education funding allocations, many schools still face budget constraints, which has implications for the quality of the teaching and learning process and student academic outcomes. Data from the Central Statistics Agency (BPS) shows that in 2022, around 30% of junior high schools in Banten will still lack basic facilities such as laboratories, libraries and educational teaching aids.

This gap is a crucial issue because the unequal quality of education can increase social and economic inequality in the future. Therefore, this research is important to examine the extent of the contribution of education costs to the quality of junior high school exam results, in order to provide appropriate policy recommendations for improving the quality of education in Banten Province. It is hoped that this research can become a basis for local governments in formulating strategies and policies for allocating education funds that are more effective and fair.

This is also related to the effective use of available education funds. According to a report from the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) in 2022, there are still many schools that are not able to manage and utilize education funds optimally. This includes using funds for teacher training, providing quality learning materials, and developing extracurricular programs that support student learning. Lack of managerial capacity at the school level is often a major obstacle in the appropriate use of funds.

Apart from that, the COVID-19 pandemic that has hit the world for the last two years has also had a significant impact on the world of education, including in Banten Province. Online learning, which has become a temporary solution during the pandemic, has revealed inequality in access to technology and the internet among students. Schools with adequate education

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costs are able to provide facilities to support online learning, such as gadgets and internet access, while many students from schools with limited budgets cannot enjoy the same facilities. This impact can be seen from the decline in the quality of student learning outcomes during the pandemic.

A survey conducted by UNICEF in 2021 showed that around 60% of students in rural areas had difficulty accessing online learning due to limited facilities and internet access. This data emphasizes the important role of education costs in ensuring that all students have equal learning opportunities, regardless of their economic background. Therefore, this research will not only evaluate the direct contribution of education costs to middle school students' exam results, but will also identify other supporting factors that can maximize the use of education funds. Thus, it is hoped that the results of this research can provide comprehensive insight for policy makers in an effort to improve the quality of education in Banten Province as a whole. It is also hoped that this research will be able to encourage a fairer and more equitable allocation of funds, so that every student has the same opportunity to achieve optimal academic achievement.

This research will also highlight the importance of synergy between various related parties in the world of education, such as the government, schools, parents and the community. Contribution to education costs does not only depend on funds distributed by the government, but also on the active participation of all stakeholders. It is hoped that collaborative programs involving the community and the private sector in supporting education can help overcome the funding limitations that schools in Banten Province often face.

Apart from that, evaluation of the allocation of education costs also needs to consider aspects of efficiency and effectiveness. The use of funds must be directed at programs that are proven to significantly improve the quality of education. This includes ongoing training for teachers so they can adopt more effective teaching methods, improving school facilities to support teaching and learning activities, as well as providing relevant and up-to-date learning materials. Previous research shows that schools that successfully implement good financial management tend to have better academic performance compared to schools whose management is less than optimal.

Referring to the results of research conducted by the World Bank in 2020, there is a strong correlation between investment in teacher professional development and improving student learning outcomes. This shows that apart from infrastructure, improving the quality of teaching staff is also a key factor in improving the quality of education. Therefore, this research will also examine the extent to which education costs are directed towards developing teacher capacity and its impact on student exam results.

By understanding in depth how education costs can contribute to improving the quality of exam results, this research aims to provide evidence-based policy recommendations. The resulting policy is expected to be able to improve the distribution of education funds, ensure their use is right on target, and ultimately improve the overall quality of education in Banten Province. Through this effort, it is hoped that every student in Banten, regardless of economic background, can receive quality education and have the opportunity to reach their maximum academic potential.

This research will also make an important contribution to the academic literature on educational management and public policy. The problem formulation in this research focuses on two things, namely:

1. Is there a relationship between the contributions of education costs in improving the quality of junior high school exam results in Banten Province in 2023?
2. How big is the impact of the contribution of education costs in improving the quality of junior high school exam results in Banten Province in 2023?

Meanwhile, the theoretical and practical benefits of this research, especially in academic literature, are that the findings of this research can be a reference for future studies that wish to examine in more depth the contribution of education costs to the quality of education at the junior high school level, both in Banten and in other areas. The benefit for policy makers is that it will provide useful information for local governments and related institutions in formulating more effective education policies. The resulting recommendations can help in allocating education funds that are more targeted and fair. And for schools as education managers, this research can be used by schools and education managers to evaluate and improve their financial management. This research will provide insight into how optimal use of funds can improve student academic outcomes.

THEORETICAL FRAMEWORK

Providing education is one of the responsibilities of the Indonesian government which aims to make the nation's life more intelligent and prosperous. In every effort to achieve educational goals, education costs have a very determining role. Education without costs will not work according to what we expect (Dian Adi, 2014: 123-140). Viewed from the educational context, according to: Suharsaputra, (2010: 13), "That educational management/administration is in principle a form of application of management or administration in managing, organizing and allocating the resources found in the world of education." Education

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costs can be interpreted as everything that is spent in the form of resources to obtain goods or services in order to achieve goals in the field of education.

Costs are a determining element in the budgeting mechanism. Determining costs will influence the level of efficiency and effectiveness of activities in an organization that will achieve a certain goal. Activities carried out at low costs and the results are of good quality can be said to be carried out efficiently and effectively. Abubakar, (2012:257) states that "Management has three important stages, namely the planning stage, the implementation stage and the assessment (evaluation) stage." When applied to financial management, these three stages are the financial planning stage (budgeting), the implementation stage (accounting) and the assessment or auditing stage."

Education costs refer to all expenses used to support educational activities, including costs for teacher salaries, facility maintenance, and purchasing teaching materials Nursiniah, S., & Aliyyah, RR (2024: 2832-2855). Education costs also include opportunity costs, namely the value of the time and effort used in teaching and learning activities (Harris & Sass, 2011: 85-102). It can be concluded that the cost of education is one of the important factors that determines the quality of education. These costs cover various aspects, ranging from direct costs such as teacher salaries and procurement of teaching materials, to indirect costs such as school operational costs.

Education Quality

The quality of education is an important aspect in assessing the effectiveness of a country's education system. Some factors that influence the quality of education include:

1. Teacher Quality: Teacher competency, motivation and experience have a direct impact on the quality of teaching and student learning outcomes (Hanushek et al., 2012: 8-9).
2. Relevant Curriculum: Curriculum that is relevant to student needs and job market demands plays an important role in improving the quality of education (Scheerens, 2016: 196).
3. Facilities and Resources: The availability of adequate physical facilities and learning resources such as textbooks and technology can improve students' learning experiences (UNESCO, 2014: 235-266).
4. Parental and Community Participation: Parental support and community participation in education influence student motivation and achievement (Desforges & Abouchaar, 2003:443).
5. Education Policy: Policies that support inclusion, equality and accessibility of education contribute to improving the overall quality of education (UNESCO, 2015: 5-14).

Efforts to improve the quality of education, including:

1. Teacher Training: Professional training and development program for teachers to improve teaching skills and curriculum understanding (Hattie et al., 2017: 217-218).
2. Curriculum Reform: Changes in the curriculum to ensure its relevance and connection to student needs and job market demands (Fullan, 2013: 429-432).
3. Investment in Educational Infrastructure: Increasing the accessibility and quality of physical facilities and learning resources such as libraries and laboratories (Bruns et al., 2018: 153 - 162).
4. Community Participation and Involvement: Collaborating with parents, local communities and other stakeholders in supporting the learning process and school development (Epstein & Sanders, 2006: 669 - 692).

RESEARCH METHODS

The type of research used is quantitative research with a descriptive approach. A quantitative approach was chosen because this research aims to collect empirical data about the relationship between education cost allocation and student exam results using statistical analysis methods. This approach allows researchers to systematically measure and analyze the variables studied on a clear and measurable scale, making it possible to draw stronger conclusions about the relationship between educational costs and the quality of student exam results in junior high schools in Banten Province. Thus, a quantitative approach will provide an appropriate framework for answering research questions that are more measurable and in-depth.

The object of this research was junior high schools in Banten Province, 13 schools were selected. The research subjects were school principals to obtain data from variable. According to: Sugiyono, (2016: 476), "Data collection techniques are methods used to obtain data and information needed in research." The data sources used in this research are primary and secondary data. The data collection technique in this research is distributing questionnaires for variable x by distributing questions (questionnaires) which will be filled in or answered by respondents. To collect data for variable Y, namely student exam results obtained from documentation. Data analysis techniques use correlation and regression analysis to determine the contribution of education costs in improving the quality of exam results in Indonesian language and mathematics subjects. Before correlation and regression analysis is carried out, the primary data from the questionnaire will

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be tested for data quality using validity and reliability tests. Data from variables X and Y must also be normally distributed.

RESEARCH OF RESULTS

The contribution of education costs in improving the quality of exam results, especially in Indonesian Language and Mathematics subjects, is an important focus in efforts to improve the quality of education. These two subjects are consistently considered to be an important foundation in the formation of students' academic abilities and thinking skills. In the context of this research, the role of education costs in improving student achievement in Indonesian Language and Mathematics subject exams in junior high schools in 2023 in Banten Province is the center of attention. With a deep understanding of the relationship between education funding allocation, resource management, and student academic performance in these two subjects, this research aims to provide significant insights for education stakeholders in formulating policies and best practices to improve student learning outcomes at the local level. JUNIOR HIGH SCHOOL.

It needs to be understood that Indonesian Language and Mathematics subjects have a very vital role in students' academic development. Indonesian as the country's official language and the language of instruction in the learning process, as well as Mathematics as an essential field of knowledge in developing logical and analytical thinking skills, are both strong foundations in education. Therefore, in the context of this research, it will be explored how the allocation of education costs is directed to support the development of students' skills in these two subjects, thereby providing a significant positive impact on their performance in exams. Thus, a deeper understanding of the contribution of education costs in improving the quality of Indonesian Language and Mathematics exam results will be important to provide a comprehensive picture of the effectiveness of educational resource management in achieving the desired educational goals. The results of the descriptive statistical tests are as follows:

Table 1.1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FINANCING	13	5	15	10.08	3,252
QUALITY OF RESULTS	13	63.50	84.50	74,5000	4.91172
Valid N (listwise)	13				

The results of the descriptive analysis above show a standard deviation value that is smaller than the average value (mean), both in the education cost variable, namely $3.252 < 10.08$ and the quality of the results of the Indonesian language and mathematics exams, namely $4.91172 < 74.5000$, so it can be said that the data is homogeneous, which means that the average of the variables of educational costs and the quality of exam results has a low level of deviation.

Next, there is a feasibility test for the quality of the instrument, namely validity and reliability testing. These two instrument tests are crucial steps in ensuring that the measurement tools used in research have adequate levels of accuracy and reliability. The validity test aims to determine the extent to which the instrument can measure what it is supposed to measure. Meanwhile, reliability tests are used to assess the consistency of the results obtained from the instrument. Instrument reliability can be tested using various methods, such as retest tests, internal reliability tests, or inter-item correlation coefficients. The feasibility test for this instrument was carried out on variable X (education costs) using a questionnaire. The results are:

Table 1.2 Validity Test of Education Costs (X)

Item	r Count	r Table	Information
1	0.863	0.513	valid
2	0.902	0.513	valid
3	0.588	0.513	valid
4	0.821	0.513	valid

It is said that the statement item is valid if $r \text{ count} > r \text{ table}$, so that all items from the Education Cost variable (X) are valid. Next is the reliability test with the results of SPSS data processing, namely Cronbach's Alpha, which obtained a value of 0.766, which means the instrument is in the high reliable category.

After the instrument is declared valid and reliable, the following regression equation is obtained:

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Table 1.3 Simple Regression Equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	64,020	3,484		18,377	,000
	FINANCING	1,040	,330	,689	3,150	,009

Based on data analysis using the SPSS output results above, the following regression equation results were obtained:

$$Y = 64,020 + 1,040 \text{ Financing} + e, \text{ which means:}$$

1. The constant value is 64,020, this result can be interpreted as if the value of all independent variables, namely education costs, is 0, then the quality of the exam results is worth 64,020 units.
2. The regression coefficient value for education costs is 1,040, this result can be interpreted as meaning that if the financing variable increases by one unit, the quality of the exam results will increase by 1,040 assuming the independent variable is constant. This shows that the education cost variable contributes positively to the quality of exam results, so that the higher the education costs, the better the quality of junior high school exam results for Indonesian language and mathematics subjects in Banten Province in 2023.

Next are the results of correlation analysis, which is an important step in evaluating the relationship between two or more variables in research. Correlation is a statistical measure that describes the strength and direction of the relationship between these variables. In the context of research on the contribution of education costs to the quality of junior high school exam results, the results of correlation analysis can provide insight into how close the relationship is between the allocation of education costs and student exam results. The type of correlation used is Pearson correlation, which measures the linear relationship between two continuous variables. A correlation coefficient that is close to +1 or -1 indicates a strong relationship between the two variables, while a value that is close to 0 indicates a weak relationship or no relationship at all.

Table 1.4 Correlation Analysis

		FINANCING	QUALITY OF RESULTS
FINANCING	Pearson Correlation	1	,689 **
	Sig. (2-tailed)		,009
	N	13	13
QUALITY OF RESULTS	Pearson Correlation	,689 **	1
	Sig. (2-tailed)	,009	
	N	13	13

From the output results above, the value of the Pearson correlation is 0.689 so that the correlation table includes a high correlation. It can be concluded that there is a contribution from education costs in improving the quality of junior high school exam results for Indonesian language and mathematics subjects in Banten Province in 2023. This shows that the appropriate and efficient allocation and use of education funds has a significant impact on improving the quality of education. This research shows that schools with higher funding allocations are able to provide better learning facilities, such as well-equipped laboratories, adequate libraries, and comfortable classrooms, all of which contribute to improving student exam results.

In addition, the use of funds for learning support programs, such as additional tutoring and extracurricular activities, has also been proven to help students understand subject matter better and develop additional skills that support their academic achievement. Investment in teacher training and professional development also plays an important role, as well-trained teachers are able to implement more effective and innovative teaching methods, which in turn improve student learning outcomes. In addition, transparency and accountability in the management of education funds ensures that funds are used in accordance with educational planning and needs, which can maximize the positive impact on the quality of education. Overall, research and case studies in Indonesia confirm that well-managed education costs can make a significant contribution to improving the quality of student exam results, which ultimately supports improving the overall quality of education.

In line with Setiawan's research, (2019 : 45-56), "Found that SMP with a higher education cost allocation showed better exam results because they were able to provide facilities such as adequate laboratories and computer rooms. "In Bali, Suartama (2021 : 175-188) revealed that State High Schools with complete facilities not only improve exam results but also enrich students' learning experiences. Efficient use of funds is also an important key in improving exam results. According to: Nurhadi , (2018 : 125-135) in his research in Bantul Regency found that the use of BOS funds that were right on target, such as for the procurement of

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teaching materials and library development, had a significant impact on student exam results. This shows that when education funds are used directly for teaching and learning purposes, the results are more effective.

This is further confirmed by *Hanushek and Woessmann, (2015: 171-182), "Argue that investments in education, including educational expenditure, are vital for enhancing human capital and promoting economic prosperity. The authors examine empirical evidence from various countries to demonstrate how differences in educational outcomes, including examination results, contribute to disparities in economic performance. By highlighting the importance of educational quality and efficiency, the book underscores the need for policymakers to prioritize educational investments that yield tangible improvements in examination outcomes and overall human capital development."*

In addition, transparency and accountability in the management of education funds are very important to ensure that these funds are used according to planned needs. Not only that, according to: *Susanti, (2019:175-190), "Stressing that transparency in the management of education funds helps avoid misuse of funds and ensures that every rupiah invested is actually used to improve the quality of education." With transparent fund management, schools can maximize the use of budgets for purposes that directly impact student learning outcomes. Overall, various research and case studies in Indonesia show that investment in education, both in the form of facilities, teacher training and learning support programs, has a significant positive impact on the quality of student exam results. Adequate funding allocation, efficient use, as well as transparency and accountability in the management of education funds, all play an important role in creating a quality learning environment and supporting increased student academic achievement. This shows that well-managed education costs can substantially improve the quality of education and student exam results, ultimately contributing to the development of quality human resources in Indonesia.*

To find out how big the impact of the contribution of education costs is in improving the quality of Banten Province Middle School exam results through the following output results:

Table 1.5 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,689 ^a	,474	,426	3.71997

From the results above, it shows that the value of R Square is 0.474, meaning 0.474 x 100%, namely 47.4%, indicating that the impact of the contribution of education costs in improving the quality of exam results is 47.4%, the remaining 52.6% is influenced by other factors. The impact of the contribution of very high education costs on improving the quality of Indonesian Language and Mathematics test results is significant in several aspects. First of all, the allocation of large enough funds allows schools to obtain the necessary resources, such as quality textbooks, modern learning equipment, and intensive teacher training. With adequate educational facilities and resources, the learning process can be carried out more effectively, enabling students to gain a better understanding of the subject matter and improve their language and mathematics skills.

Additionally, large investments in education can also support the development of relevant and innovative curricula, designed to strengthen students' critical thinking and analytical skills in both subjects. Thus, the contribution of high tuition fees not only improves students' exam results immediately, but also forms a solid foundation for their intellectual and academic growth in the long term. Apart from that, a significant contribution to education costs can also open up opportunities to improve the quality of teaching and learning in Indonesian Language and Mathematics subjects.

With sufficient funding, schools can recruit and retain quality teachers who have a deep understanding of subject matter and effective teaching methods. Well-trained teachers are able to provide more personal and in-depth guidance to students, helping them overcome difficulties in understanding Indonesian and Mathematics concepts. In addition, adequate education funding also allows schools to implement professional development programs for teachers, so that they can continue to improve their skills and knowledge in teaching these subjects.

Improving the quality of Indonesian Language and Mathematics test results can also have a positive impact on students' academic progress and future. Better test results can open the door to further opportunities in education, such as access to higher education or better job opportunities in the future. Thus, the contribution of high education costs not only impacts current academic achievement, but also helps form a strong foundation for students' long-term success in the areas of Indonesian, Mathematics, and life as a whole.

A study conducted by *Jackson, Johnson, and Persico (202 1: 207-213)* investigated the impact of school spending on students' educational and economic outcomes. They use data from school finance reforms in various states in the United States as a source of variation in educational spending, allowing them to evaluate the causal effects of those spending. The results of this

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study indicate that increases in education spending are significantly associated with improvements in student educational outcomes, including increases in graduation rates and standardized test scores. Additionally, they also found that increasing education spending had a long-term positive economic impact on students. For example, increases in school spending significantly increase students' earnings and economic well-being in adulthood.

The impact of the significant contribution of education costs on improving the quality of Indonesian Language and Mathematics test results can be understood from the perspective of Human Capital theory. Human Capital Theory, developed by Gary Becker, (2016 : 63-70), states that investment in education is an investment in increasing human capital, which in turn will provide positive economic and social results. According to this theory, greater education spending can improve the quality of human resources, including students' abilities in certain subjects such as Indonesian and Mathematics. Thus, large investments in education can be considered a strategic step to improve students' exam results in these subjects.

Furthermore, other literature states that *through a systematic analysis of empirical research, the review underscores the significance of targeted educational expenditure in improving examination results and fostering human capital development. By providing a nuanced understanding of the returns to investment in education, the review informs policymakers and educators about the importance of strategic resource allocation to maximize the impact of educational expenditure on examination outcomes and broader socio-economic outcomes.* Psacharopoulos, G., & Patrinos, H.A. (201: 445-458).

CONCLUSION

Based on the results and discussion above, it can be concluded that this research is:

1. The research results show that there is a high correlation regarding the contribution of education costs in improving the quality of Indonesian Language and Mathematics test results with a value of 0.689.
2. The research results show that the contribution of education costs has an impact of 47.4% in improving the quality of junior high school exam results. In this case, schools that have a higher education cost allocation tend to show better exam results. These findings emphasize the importance of effective management and allocation of education costs to improve the quality of education at the junior high school level.

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