



Leadership Style in Disciplining Financial Administration in Elementary Schools

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Abstrak

This study aims to analyze the principal's leadership style in disciplining financial administration at Kaobula 1 Elementary School. Orderly and transparent financial administration is an important element in supporting the quality of education. However, the implementation of financial management often faces challenges such as lack of discipline, low administrative competence, and minimal supervision. A qualitative approach with a case study method was used in this study. Data were obtained through in-depth interviews, direct observation, and document studies. The results of the study indicate that the principal uses a transformational leadership style, in which he provides motivation, role models, and a clear vision to administrative staff. The principal also applies routine supervision and accountability-based management to ensure compliance with rules and efficiency in financial management. In addition, active participation from all stakeholders, such as teachers and school committees, helps strengthen the internal control system. This study concludes that an effective leadership style, oriented towards collaboration and integrity, can improve financial administration discipline. Recommendations are given to the school to continue to develop financial management training and strengthen the monitoring and evaluation system on an ongoing basis.

1. Introduction

Education is one of the sectors that has a strategic role in building quality human resources. In the context of basic education, orderly and transparent financial management is an important aspect to support the successful implementation of learning programs. Good school financial management includes planning, implementation, and reporting processes in accordance with applicable regulations (Reci et al, 2022). However, in the field, various obstacles are often faced, such as

lack of discipline in financial administration, low managerial competence, and weak supervision and accountability (Budianto & Ramadhan, 2023).

Financial administration is an important aspect in school management that aims to ensure the continuity of the education process effectively and efficiently (Velody & Koskei, 2023). Good financial management not only supports the provision of educational facilities and infrastructure, but also reflects the level of accountability and transparency of educational institutions to the community (Pitasari et al, 2020) (Musri, 2021) (Rookhandeh et al, 2023). In the context of elementary schools, orderly financial management is very important to support the implementation of quality education programs in accordance with national education goals. However, various problems often arise in financial administration in schools, such as lack of compliance with regulations, untimely reporting, and misuse of budgets (Jamaluddin et al, 2020). These problems can be caused by various factors, including low human resource competence, weak supervision, and lack of discipline in carrying out financial administration tasks (Sukran et al, 2023). This is where the role of the principal becomes very important. As the highest leader in the school, the principal is not only responsible for operational management, but must also be able to provide direction, motivation, and supervision to ensure that financial administration runs according to the rules (Gafur, 2020).

Problems faced by Elementary Schools in financial administration include low discipline in recording and reporting finances, lack of understanding of financial management procedures in accordance with regulations, and weak internal supervision (Mansir, 2020). This results in the potential for inaccurate use of the budget, late reporting, and reduced trust from stakeholders, including parents of students and the surrounding community (Martin et al, 2021). The lack of effective involvement and coordination between the principal, administrative staff, and the school committee is also one of the main causes of this problem (Hamdan & Hidayati, 2021). In this condition, the principal plays an important role as a leader to provide direction, improve discipline, and ensure that financial administration runs in accordance with the principles of accountability and transparency (Prasetyo & Anwar, 2021).

The solution to overcome the financial administration problems at Kaobula 1 Elementary School is to strengthen the leadership role of the principal through a transformational approach that prioritizes motivation, direction, and role models. In addition, it is necessary to improve the competence of administrative staff through financial management training based on applicable rules, accompanied by the preparation of SOPs (Standard Operating Procedures) as clear work guidelines. Internal supervision needs to be strengthened by forming a financial monitoring team and utilizing technology to increase transparency. The active involvement of the school committee and the community is also key to ensuring accountability in financial management, supported by periodic monitoring and evaluation for continuous improvement.

The principal's leadership style is a key factor in influencing financial administration discipline. Effective leadership can create a work culture that prioritizes transparency, responsibility, and professionalism. Therefore, it is important to examine the leadership style applied by the principal in disciplining financial administration, especially at Kaobula 1 Elementary School, in order to identify successful strategies and obstacles faced. Kaobula 1 Elementary School, as

one of the basic education institutions, also faces challenges in disciplining financial administration. Unruly management can hinder the achievement of educational goals and cause problems in public accountability. The principal has a central role in ensuring that financial management is carried out in a disciplined manner and in accordance with established standards. This involves the principal's ability to lead, direct, and provide examples to all administrative staff and other stakeholders.

This study was conducted to identify and analyze the leadership style of the principal at Kaobula 1 Elementary School in disciplining financial administration. This study is expected to provide a comprehensive picture of the leadership approach applied and provide recommendations to improve the quality of school financial management. This study is expected to contribute to enriching the literature on educational leadership, as well as being a practical input for school administrators in improving the quality of financial administration.

2. Methods

This study uses a qualitative approach with a case study method to explore in depth the principal's leadership style in disciplining financial administration at Kaobula 1 Elementary School. The qualitative approach was chosen because it allows researchers to understand phenomena holistically in a natural context without significant intervention. The case study method was used because the focus of this study is on one specific location with unique characteristics, so that it can provide a detailed picture of the role of the principal, the leadership patterns applied, and their influence on financial administration management (Farnasnyah et al, 2023). In this method, researchers do not only rely on one source of data, but collect information from various techniques such as in-depth interviews, direct observation, and document studies. Interviews were conducted to obtain views from various parties, including the principal, administrative staff, and school committee, who are directly involved in financial management (Rapiuddin et al, 2021) (Lepeyko & Kanova, 2022). Direct observation provides an opportunity to see the practices of leadership and financial administration that take place in the field (Hamzah et al, 2023). Meanwhile, document studies are conducted to analyze financial reports and records as objective evidence that complements the data obtained. This combination of approaches and methods ensures that the research results are in-depth, relevant, and accountable.

Data were collected through three main techniques, namely 1) Interviews were conducted with the principal, administrative staff, and school committee members to obtain information on leadership styles, challenges, and strategies used in financial management. These interviews were semi-structured to allow for in-depth but focused data collection; 2) Researchers conducted observations of financial administration management activities in schools, such as the planning process, implementation, and financial reporting. This observation aims to directly observe ongoing practices and identify work patterns and interactions between the principal and staff; and 3) Related documents, such as financial reports, budget plans, and reports on the use of funds, were analyzed to evaluate compliance with regulations and the principle of transparency. This document study also helps validate the data obtained from interviews and observations.

The data analysis technique was conducted descriptively using an interactive analysis model, which includes the stages of data collection, data reduction, data

presentation, and drawing conclusions. The data obtained from this study were analyzed descriptively using an interactive analysis model. This model involves four main stages, namely data collection, data reduction, data presentation, and drawing conclusions. The data collection stage was carried out through interviews, observations, and document studies to collect relevant information. Furthermore, the data obtained was reduced by sorting, simplifying, and grouping data based on certain themes related to the principal's leadership style and financial administration. The reduced data was then presented in the form of descriptive narratives, tables, or diagrams to facilitate analysis and interpretation. In the final stage, conclusions were drawn by formulating the main findings based on the data that had been analyzed thoroughly. To maintain the validity and accuracy of the data, this study used the triangulation technique. This technique is carried out by comparing information from various data sources, namely interviews, observations, and documents, so that a comprehensive and consistent view is obtained. In addition, triangulation also helps identify potential bias or errors in data collection. By ensuring consistency between the results of various data collection techniques, this study can provide a valid picture of the principal's leadership style in disciplining financial administration at Kaobula 1 Public Elementary School.

3. Findings and Discussions

3.1 Findings

The results of this study indicate that the principal at State Elementary School 1 Kaobula applies a combination of transformational and authoritarian leadership styles in disciplining financial administration. The transformational style is reflected in providing a clear vision, motivation, and empowerment of staff to understand their responsibilities in financial management, while the authoritarian style is applied in strict supervision of reporting deadlines and compliance with budget procedures. The strategies implemented include strengthening the reporting system, routine evaluation, training, and implementing a reward and reprimand system. As a result, the level of compliance with financial reporting increased by 85%, transparency in budget use improved, and teacher participation in budget planning also increased, indicating the effectiveness of the principal's leadership in disciplining financial administration at the school.

Principal Leadership Style

The principal at Kaobula 1 Public Elementary School implements two main leadership styles, namely:

The participatory approach in school management involves the principal in involving staff and teachers in every stage of decision-making, especially in terms of budget planning and use of funds. By involving them, the principal can gather diverse input and ensure that the decisions taken reflect the needs and priorities that exist in the field. This process not only strengthens the sense of ownership and responsibility among all members of the school team, but also increases transparency and accountability in the management of funds, so that it can be more effective in achieving the educational goals that have been set. The results of the interview with the principal of Elementary School 1 Kaobula stated:

"We implement a participatory approach by involving teachers and staff in regular discussions about budget planning and school policies. We believe that by

listening to their input, decisions made will be more effective and in line with needs in the field”.

The participatory approach implemented by the principal of Sekolah Dasar Negeri 1 Kaobula reflects the importance of collaboration between school leaders and teachers and staff. By involving them in discussions about budget planning and policies, decisions made are more inclusive and based on real needs in the field. This allows for a deeper understanding of the challenges and needs of the school, and increases the sense of ownership and responsibility among all team members, so that policy implementation can be more effective and on target.

The implementation of strict control in administrative supervision and financial reporting aims to ensure that every procedure is carried out with discipline and in accordance with applicable regulations. This strict supervision involves regular checks on financial reports and administrative documentation to prevent errors or irregularities that could harm the school. By ensuring compliance with established standards, this strict control helps maintain transparency, accountability, and efficiency in the management of funds and ensures that the budget is used appropriately and responsibly. The results of the interview with the principal of Kaobula 1 Elementary School stated:

“We focus on maximizing the use of existing resources, such as using technology to support learning and working with the community to fund some unmet needs. We also continue to encourage teachers to innovate in teaching despite limitations, so that students still receive quality education”.

The discussion on the focus on utilizing existing resources shows the importance of creativity and collaboration in overcoming limitations. By utilizing technology, learning can remain effective even though facilities are limited. In addition, collaboration with the community is also a solution to fund unmet needs, expanding external support. Encouraging teachers to innovate in teaching despite limitations is also important to ensure that the quality of education is maintained, so that students continue to get a quality learning experience even in limited conditions.

Empowering staff in financial management is essential to create transparency and accountability in schools. By providing opportunities for staff to play an active role, through training and guidance, they can improve their understanding and skills in financial management. This not only strengthens the ability of staff to carry out their duties, but also creates a collaborative and efficient working environment, which ultimately supports the achievement of better educational goals in schools. The results of the interview with the principal of Kaobula 1 Elementary School stated:

“We provide opportunities for staff to be actively involved in financial management by providing training and guidance related to budget management and financial administration. With this, they not only understand the applicable procedures, but also feel responsible for maintaining transparency and accountability of school finances. This staff empowerment is very important for financial management to run well and efficiently”.

Empowering staff in school financial management through training and guidance has a significant impact on the transparency and efficiency of budget management. By providing staff with a better understanding of financial procedures, they can carry out their duties more responsibly and accurately. This not only

improves administrative performance, but also strengthens the sense of ownership and collaboration among staff, which ultimately helps achieve more effective financial management and supports the sustainability of educational programs in schools.

Strategy to Discipline Financial Administration

Some strategies implemented by the principal to discipline financial administration include:

Strengthening the financial reporting system in schools is essential to ensure transparency and accountability in the use of funds. The principal sets a regular financial reporting schedule and requires the reports to be submitted on time. With a clear schedule, all parties involved can ensure that financial reports can be monitored and evaluated regularly, reducing the risk of errors or irregularities, and increasing the efficiency of school financial management. This also helps ensure that funds are used according to the needs and objectives that have been set. The results of the interview with the principal of Elementary School 1 Kaobula stated:

"We set a regular financial reporting schedule and require that the reports be submitted on time. This is important to keep financial management transparent and can be evaluated periodically. With a structured reporting system, we can monitor the use of funds more effectively, reduce the possibility of errors, and ensure that the budget is used according to the established plan".

The implementation of a routine financial reporting schedule by the principal serves to maintain consistency and timeliness in the fund management process. With a clear and structured reporting system, each financial report can be monitored and evaluated more easily. This not only minimizes the risk of errors, but also increases accountability and transparency in budget use, thus ensuring that available funds are used appropriately in accordance with the planned goals and needs.

Strict supervision in financial management in schools is carried out by conducting routine evaluations of financial reports to ensure the accuracy and conformity of budget use with the established plan. The principal periodically checks every transaction and allocation of funds to ensure that expenditures are in accordance with the prepared budget and there are no deviations. This consistent evaluation ensures transparent, accountable, and responsible financial management, thus supporting the smooth operation of the school and the achievement of educational goals. The results of the interview with the principal of Kaobula 1 Elementary School stated:

"We conduct regular evaluations of financial reports to ensure that every expenditure is in accordance with the established budget. Every month, my finance team and I thoroughly examine the reports submitted by the staff. We ensure that the use of funds is according to plan and there are no deviations. This evaluation is important to maintain accountability and ensure that the budget is used appropriately to support the quality of education in the school".

Routine evaluation by the principal of financial reports is an effective form of supervision to ensure that the budget is used according to the plan that has been prepared. By reviewing reports regularly, the principal can identify potential errors or deviations early, ensure transparency in fund management, and strengthen

accountability. This approach also supports more efficient use of funds, which ultimately has an impact on improving the quality of education in schools.

Results of Leadership Style Implementation

Based on the application of this leadership style, the following results were found:

The increase in administrative staff compliance with financial reporting deadlines reached 85%, indicating a significant improvement in administrative discipline. This was achieved through training, stricter supervision, and clear schedule setting. With the increased level of compliance, financial reports can be submitted on time, which contributes to transparency and accountability in fund management. This success also shows the staff's commitment to carrying out their duties more professionally and responsibly. The results of the interview with the principal of Kaobula 1 Elementary School stated:

“Along with the provision of training and stricter supervision, the level of administrative staff compliance with financial reporting deadlines has increased significantly, reaching 85%. We have established a clear reporting schedule, as well as providing regular reminders. This helps ensure that financial reports are always submitted on time, which ultimately supports transparency and efficiency in the management of school funds. I am very satisfied with this progress and hope to continue to improve in the future”.

The increase in the level of administrative staff compliance in financial reporting reflects the positive results of various efforts that have been made, such as training, regular reminders, and setting clear deadlines. With increased compliance of up to 85%, the administrative process has become more structured and efficient, which supports the smooth operation of the school. This also creates a more disciplined work atmosphere and increases accountability in financial management, ensuring that school funds are used appropriately and in accordance with the objectives that have been set.

Transparency of budget usage in schools is increasing along with improvements in financial management. Compared to the previous period, the number of errors in financial reports has decreased significantly. This was achieved thanks to the implementation of a stricter and more routine reporting system, as well as increased supervision that ensures that every expenditure is recorded accurately. This increased transparency not only strengthens accountability, but also provides confidence to related parties that the budget is being used effectively and in accordance with the planned objectives. The results of the interview with the principal of Kaobula 1 Elementary School stated:

“We always strive to maintain transparency by ensuring that every expense is clearly recorded in the financial report. Compared to the previous period, the number of errors in the financial report has decreased significantly, thanks to a better reporting system and tighter supervision. In this way, we can ensure that the budget is used appropriately and according to plan, and provide confidence to all parties that school finances are managed with high accountability”.

The increased transparency in the use of the school budget reflects the success in improving the financial reporting system. With fewer errors in the reports compared to the previous period, it can be seen that the steps taken, such as tighter

supervision and more accurate recording, have paid off. This not only strengthens accountability, but also increases the confidence of all parties involved that the available funds are used in an appropriate and efficient manner. This transparency also encourages better financial management in the future.

3.2 Discussions

The Principal of Kaobula 1 Elementary School, Wa Ode Sitti Maryam, applies a participatory and collaborative leadership style. She involves teachers and staff in decision-making, especially in budget planning and school policies. By listening to input from various parties, the principal ensures that the decisions taken are not only appropriate, but also in accordance with the needs in the field. This approach strengthens the sense of responsibility and ownership among staff, which in turn improves the performance and quality of school management.

To discipline financial administration, the principal applies strict supervision and ensures regular evaluation of financial reports. Each report is examined in depth to ensure accuracy and conformity of budget use with the established plan. In addition, the principal also sets a clear reporting schedule and demands that reports be submitted on time. With these steps, financial administration discipline is maintained, ensuring transparency and accountability in the use of school funds.

The results of implementing this leadership style are very positive, as seen from the increase in administrative staff compliance with financial reporting deadlines which reached 85%. In addition, transparency in budget use has also improved, with fewer errors in financial reports compared to the previous period. Regular evaluation and strict supervision produce effective results, reducing deviations and increasing the efficiency of budget use. This shows that leadership based on participation, discipline, and firm supervision can produce better financial management in schools.

4. Conclusion

The conclusion of this study is that the principal's leadership style that combines transformational and authoritarian approaches has proven effective in disciplining financial administration at Kaobula 1 Elementary School. Transformational leadership that focuses on providing vision and motivation has succeeded in building collective awareness among staff, while the authoritarian style that emphasizes strict supervision ensures discipline in reporting and budget use. The implementation of strategies such as strengthening the reporting system, regular evaluation, training, and rewards and reprimands resulted in significant increases in compliance, better budget transparency, and higher participation from teachers in financial planning, which overall supports more effective and efficient financial management at the school.

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