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The Influence of Principal Managerial Skills on the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School

Metriana

Widyatama University, Bandung, Indonesia.
Email: metriana.3941@widyatama.ac.id

Abstract

This study aims to analyze the influence of the principal's managerial skills on the effectiveness of educational funding management at Qordova Integrated Islamic Elementary School in Bandung Regency. Educational funding management is a crucial aspect in supporting the quality of educational services, thus requiring effective planning, organization, implementation, and supervision. The principal has a strategic role in ensuring that funds sourced from BOSP and parental contributions can be allocated efficiently, on target, transparently, and accountably. The sample size in this study was 39 respondents. This study used a quantitative descriptive method with an associative approach. Primary data were obtained through a Likert-scale questionnaire given to all teachers of Qordova Integrated Islamic Elementary School as respondents (total sampling). Analysis techniques included validity testing, reliability testing, simple linear regression analysis, and t-tests to test the significance of the influence between variables. The results showed that the principal's managerial skills were in the good category, and the effectiveness of educational funding management was in the very good category. The results of the regression test showed that the principal's managerial skills had a significant effect on the effectiveness of educational funding management. These findings confirm that managerial competence in carrying out the POAC (Planning, Organizing, Actuating, and Controlling) function directly contributes to the efficiency of fund use, transparency of reporting, and financial support for learning quality. Therefore, improving the principal's managerial competence is a key factor in optimizing school financial management.

Keywords: Principal Managerial Competence; Education Financing; Effectiveness; School Financial Management.

INTRODUCTION

Educational funding management is a crucial aspect in supporting the quality of education in schools. Funds sourced from the government (BOSP funds) and parental contributions (SPP, initial fees, or activity fees) must be managed effectively to support infrastructure, improve the quality of learning, and develop digital information systems in schools. However, the effectiveness of educational funding management is influenced by the managerial skills of the principal as the leader who regulates, controls, and oversees the use of funds.

The principal plays a strategic role in managing limited financial resources to ensure they are optimally utilized to support educational goals. Good principal management is reflected in sound budget planning, prioritizing needs, and implementing transparency and accountability principles in financial reporting.

Qordova Integrated Islamic Elementary School, an integrated Islamic-based school in Bandung Regency, faces unique challenges in balancing general and religious learning needs, providing infrastructure, and leveraging digitalization to support school activities. In this context, the principal's managerial skills in managing educational funding are crucial to ensuring effective fund management and alignment with school priorities.

Therefore, it is important to conduct research to determine the extent to which the principal's managerial skills influence the effectiveness of educational funding management at Qordova Integrated Islamic Elementary School. This topic was chosen because it is relevant to current issues in the world of education and is expected to make a real contribution to improving the quality of school financial management.

Theoretical Basis

As a basis for this research, a literature review was compiled to describe the theories and results of previous research that are relevant to the topic being researched. In this study, a theoretical framework is developed to provide a conceptual understanding underlying the variables studied. This framework serves as a reference in analyzing the influence of the Principal's Managerial Influence on the Effectiveness of Education Funding Management.

Principal's Management

The principal's managerial skills include the ability to plan, organize, implement, and supervise all school activities, including the management of educational funding. The principal is required to be accountable for financial reports regarding the receipt and expenditure of educational funds, which include the principles of transparency and accountability in managing school finances. Good principal management skills are reflected in thorough budget planning and the implementation of financial transparency (Indriati, Nurkolis, 2025).

Effectiveness of Education Financing Management

The effectiveness of educational funding management is measured by the extent to which available funds are used efficiently and appropriately to support educational goals. Transparent and appropriate fund management contributes to the quality of learning and infrastructure (Andriyani, Rizki Riza Maulida, Umar, 2025). This includes careful budget planning, allocation of funds according to priorities, and transparent and accountable financial reporting.

The Relationship between Principal Management and the Effectiveness of Educational Financing Management

Principal management encompasses the ability to plan, organize, direct, and control all school resources, including education funds. A principal with high managerial competence can optimize the use of available funds, ensuring they are used efficiently and effectively, while supporting the achievement of educational goals. This directly impacts the

effectiveness of education funding management, as managerial skills determine the quality of budget planning, fund allocation, oversight, and financial reporting.

Good educational financial management must include systematic planning, organization, implementation, and evaluation to ensure that funds are used in accordance with educational priorities and objectives (Khoirunnisah et al., 2024). This means that the better the principal's ability in planning, organizing, and supervising, the more effective the management of educational funding will be. This effectiveness is reflected in the use of funds to support infrastructure, improve the quality of learning, and implement digital school payment systems, such as the Mumtaz application.

Principals who consistently apply managerial principles can increase transparency, accountability, and teacher participation in financial management. This, in turn, makes school funds more effective and supports the achievement of the school's vision and mission.

Previous Research

Previous research related to the principal's managerial variables and the effectiveness of educational financing management is presented narratively as follows.

Baharuddin et al. (2025) found that principals' financial literacy was positively related to the quality of facilities and infrastructure, although their focus was still on improving infrastructure at the high school level. Meanwhile, Mergoni (2025) confirmed that principals' managerial practices in Italy significantly influenced overall school efficiency and performance.

Mbovu's (2025) study in Kenya also showed that principals' financial competence positively impacted students' academic achievement in secondary schools. Similar results were demonstrated by Okere (2024) and Olaifa et al. (2024), who concluded that principals' financial management strategies influenced school administrative effectiveness. However, both studies were conducted in secondary schools and focused on administrative effectiveness, not on the effectiveness of education financing in primary schools.

Another study by researchers in Leyte (2023) confirmed the finding that principals' managerial competencies are related to overall school performance. Nchaga (2025) showed that aspects of financial management such as planning, monitoring, and auditing impact school performance, but the focus of the variables was not directly on principals' managerial competencies.

In the elementary school context, Aina & Bipath (2023) revealed that financial management practices influence the effectiveness of decision-making in elementary schools, despite their qualitative approach. Research on the financial accountability of school principals (2021) also emphasized the importance of accountability mechanisms in improving the effectiveness of school financial management.

Of all the existing studies, Mulawarman et al.'s (2022) study is the most relevant to yours, as it directly examines how principals' managerial skills in education financing impact school management effectiveness. However, its geographic context and scope differ from your research at Qordova Integrated Islamic Elementary School in Bandung Regency.

Overall, the majority of studies show that principals' managerial and financial management aspects have a significant relationship to school effectiveness, but few specifically examine the effectiveness of education financing at the elementary school level, as your study does. This creates a research gap and reinforces the urgency of this research.

METHOD

Research Object

The object of this research is the Qordova Integrated Islamic Elementary School in Bandung Regency, a primary education institution under the auspices of the Insan Rabbani Amal Foundation, which specializes in integrated Islamic education. This school was chosen as the research object because it implements management oriented towards

targeted planning, transparency, accountability, and efficient use of funds to support the quality of education in managing educational funding.

This study focuses on the managerial role of the principal, particularly in carrying out management functions including Planning, Organizing, Actuating, and Controlling (POAC) (Ansor, 2016). The principal as the leader of an educational institution has a major responsibility in organizing, directing, and supervising the use of school funds to ensure that they are in accordance with educational goals and school needs.

Furthermore, this research also examines the effectiveness of educational funding management at Qordova Integrated Islamic Elementary School, as measured by the efficiency of fund use and the alignment between budget planning and realization. Therefore, this research is expected to provide a concrete picture of the extent to which the principal's managerial skills influence the effectiveness of educational funding management in foundation-based schools.

Business fields

Qordova Integrated Islamic Elementary School operates in the field of integrated Islamic education, with its main services being the provision of formal education and Islamic character development activities.

Research methods

This study uses a quantitative descriptive method with an associative approach, namely to determine the influence of the principal's managerial variables (X) on the effectiveness of educational financing management (Y).

The data analysis techniques used include:

Test the validity and reliability of the instrument,

Simple linear regression analysis,

The t-test is used to test the significance of the influence between variables.

Sources, Types and Data Collection Techniques

The data sources in this study consist of primary and secondary data. Primary data were obtained through questionnaires distributed to teachers at SD IT Qordova, while secondary data were obtained from school documents such as organizational structures, financial reports, and related documents within the foundation. The type of data used is quantitative data derived from the scores of respondents' questionnaires.

Data collection was conducted using a total sampling technique, involving all teachers registered in the Dapodik system as research respondents. The data collection instrument used a Likert-scale questionnaire (1–5) distributed via Google Form to all teachers at SD IT Qordova.

Data Analysis Tools

The data analysis method used in this study is a simple linear regression analysis with the help of the SPSS version 30 program. This analysis is used to determine how much influence the Principal's Managerial variable (X) has on the Effectiveness of Educational Financing Management (Y). Before conducting the regression analysis, a validity and reliability test was first carried out to ensure that the research instrument used was valid and reliable (Priyatno, 2018). The data obtained from the results of distributing questionnaires to 39 respondents were then processed and analyzed quantitatively to obtain objective conclusions regarding the relationship between variables in this study.

RESULTS AND DISCUSSION

Result

Descriptive Analysis of Respondents' Responses to Variables

This variable overview will explain each variable indicator and how the results are achieved as well. In this study, there are two variables that have been studied, where the description of this variable will be displayed output in the form of a variable table of Principal Managerial and Effectiveness of Education Financing Management where each indicator has an average value. This frequency test will describe the percentage level of respondent achievement on each indicator or statement item which is in five possibilities or categories, namely whether very good, good, sufficient, bad, very bad (Nomor et al., 2024). To determine the level of respondent achievement (TCR) the following formula is also used:

$$TCR = \frac{Rata - rata\ Skor\ \times 100}{Skor\ Maksimum}$$

Table 1. TCR Provision Criteria

No	Achievement Percentage	Criteria
1	85-100	Very good
2	66-84	Good
3	51-65	Enough
4	36-50	Bad
5	0-35	Very bad

The results of the SPSS 30 statistical analysis can be displayed below with the analysis and description which will describe the Principal's Managerial variables and the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School as a whole:

Validity Test

Validity testing is carried out to measure the accuracy of an item in a research instrument or questionnaire. (Subhaktiyasa, n.d.). A valid score can be shown by the existence of a significant relationship between items and the total item score. The significance test of the Pearson correlation coefficient is at a significance level of (5%) or 0.05, which means that an item is considered valid if it has a significant correlation with the total item score.

Validity testing was conducted using SPSS 30 statistics on each statement in the questionnaire with 38 respondents. If the calculated r correlation value is greater than the table r, then the questionnaire item is declared valid. Conversely, if the calculated r is smaller than the table r or the correlation value is negative, then the statement item in the questionnaire is invalid. The following tables show the results of the analysis:

Table 2. Results of the Validity Test of the Principal's Managerial Variable (X)

Questionnaire Items	Calculated r correlation value	Table r value (n=38, person 5%)	Information
1	0.852	0.329	Valid
2	0.771	0.329	Valid
3	0.695	0.329	Valid
4	0.854	0.329	Valid
5	0.808	0.329	Valid
6	0.758	0.329	Valid
7	0.755	0.329	Valid
8	0.802	0.329	Valid
9	0.850	0.329	Valid

Based on the results of table 2 above, it can be seen that all calculated r values for statement items from the Principal Managerial variable have values greater than the table r value (calculated r > 0.329). Therefore, all statement items in the research instrument can be declared valid and in accordance with the respondents' perceptions in providing answers, so this questionnaire is suitable for use as a research instrument.

Table 3. Results of the Validity Test of the Effectiveness of Education Financing Management Variable (Y)

Questionnaire Items	Calculated r correlation value	Table r value (n=38, person 5%)	Information
1	0.867	0.329	Valid
2	0.848	0.329	Valid
3	0.811	0.329	Valid
4	0.887	0.329	Valid
5	0.667	0.329	Valid
6	0.797	0.329	Valid
7	0.817	0.329	Valid
8	0.775	0.329	Valid
9	0.898	0.329	Valid
10	0.747	0.329	Valid

Based on the results of table 3 above, it can be seen that all calculated r values for statement items from the Principal Managerial variable have values greater than the table r value (calculated r > 0.329). Therefore, all statement items in the research instrument can be declared valid and in accordance with the respondents' perceptions in providing answers, so this questionnaire is suitable for use as a research instrument.

Reliability Test

Reliability testing is a crucial aspect of this research. The purpose of reliability testing is to determine the extent to which the measurements taken in this study are trustworthy and reliable. Consistency of these measurements demonstrates the instrument's performance across different time periods and situations. Reliability testing is performed by calculating the Cronbach's alpha value for each instrument within a variable.

The value used to determine the reliability of an instrument is the Cronbach's Alpha value, which must be greater than 0.70 (the probability of a standard value). The results of data processing using SPSS 30 are as follows:

Table 4. Results of Variable Reliability Test

Variables	r Alpha	Probability Standards	Information
Principal Management (X)	0.924	0.70	Reliable
Effectiveness of Education Financing Management (Y)	0.941	0.70	Reliable

Based on table 4, it can be seen that the Cronbach`s Alpha value is greater than the standard probability value, namely 0.60, so the independent and dependent variables are declared reliable or have reliable data in this study so that this research instrument is suitable for use and is very supportive.

Normality Test

The normality test is a very important aspect of this research. The test aims to measure or verify whether the confounding variables or residuals in the regression model have a normal distribution or not. A good regression model is one with a normal or near-normal data distribution. Criteria for decision making using graphical analysis (normal probability) are as follows:

If the data is spread around the diagonal line and follows the diagonal direction, then the regression model meets the normality assumption;

If the data is spread far from the diagonal line, the regression model does not meet the normality assumption.

The following are the results of the data normality test:

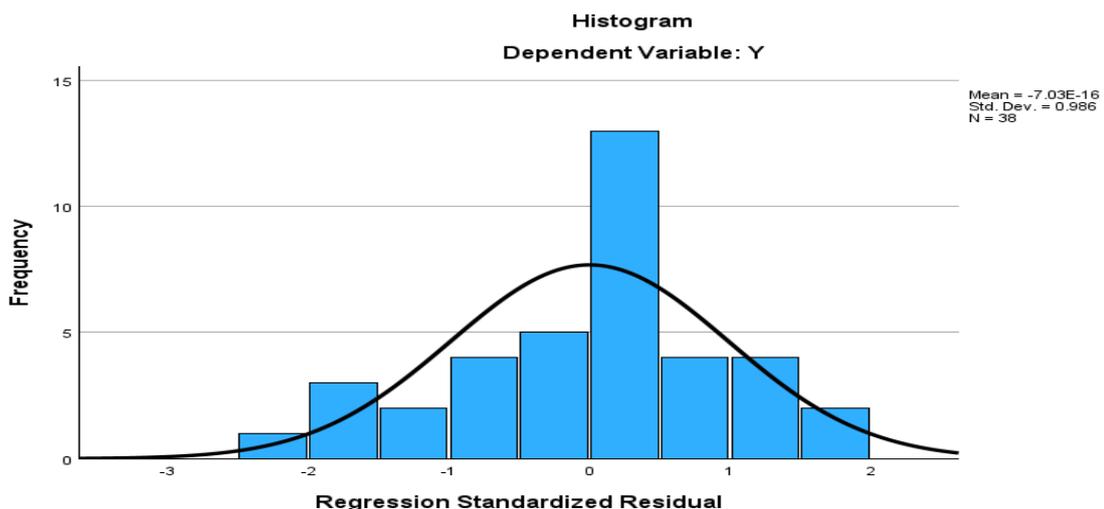## P-Plot Normality Distribution Test Results

Figure 1. Results of the P-Plot Normality Distribution Test

Based on Figure 1, it can be seen that the spheres in this plot have the same distribution, namely in line with the diagonal line. Furthermore, the points or plots also approach and follow the direction of the diagonal line, thus concluding that the data have a normal distribution and that this research instrument is suitable for use.

In addition to looking at the P-Plot distribution, the results of the normality test can also be determined by examining the distribution of the histogram levels in the SPSS test results. Below are the results of the data normality test using a histogram:

Histogram Normality Test Results

Figure 2. Results of the Histogram Normality Distribution Test

Based on Figure 2, it can be interpreted that the image has an uneven graph level, even forming a triangle and peaking in the middle of the line, which means that the level of increase and decrease is normally distributed with positive kurtosis. From the description above, it can be concluded that the data has a normal distribution level.

To be more certain, detect the normality of the data, namely the independent and dependent variables in the resulting regression equation, whether they are normally distributed or not, If the data distribution is normal, data analysis and hypothesis testing use parametric statistics, which can be performed with the KS test. Data normality testing uses the Kolmogorov-Smirnov one-sample test with the following decision-making criteria:

If the significance > 0.05 then the data is normally distributed;

If the significance is < 0.05 then the data is not normally distributed.

The following table shows the results of the data normality analysis using the Kolmogorov Smirnov one sample test:

Table 5. Results of the Kolmogorov Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		38
Normal Parameters a,b	Mean	.0000000
	Standard Deviation	3.33738135
Most Extreme Differences	Absolute	.116
	Positive	.060
	Negative	-.116
Test Statistics		.116
Asymp. Sig. (2- tailed) c		.200 d
Monte Carlo Sig. (2- tailed) eSig.		.218
	99% Confidence IntervalLower Bound	.207
	Upper Bound	.228

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the data normality test in Table 5, the significance value is 0.200. Because the calculated significance value is greater than the standard significance value (5%) (0.200 > 0.05), it can be concluded that the data in this study has a normal distribution. This data is said to be normally distributed because the respondents' answers are spread out variably and not concentrated on one particular option, thus meeting the assumption of normality for subsequent regression analysis.

Linearity Test

The relationship between variables also needs to be tested because ideally, regression is permitted if each variable has a one-way relationship. The linearity test is crucial because it determines whether or not multiple linear regression analysis can be performed. In this study, the next step in data testing is the linearity test. This test aims to examine and analyze whether two variables have a linear relationship. This test is one of the requirements for multiple linear regression analysis. The criteria for a variable to be considered linear are: first, the linearity significance value in the ANOVA table is less than 0.05 or 5%. Second, the Deviation for Linearity significance value is greater than 0.05. The following table shows the results of the linearity test:

Table 6. Linearity Test Results

		ANOVA Table				
		Sum of Squares	df	Mean Square	F	Sig.
Y * X Between	(Combined)	586,029	10	58,603	4,809	<,001
Groups	Linearity	502,942	1	502,942	41,272	<,001
	Deviation from Linearity	83,086	9	9,232	.758	.655
Within Groups		329,024	27	12,186		
Total		915,053	37			

Based on Table 6, it can be seen that first, the Linearity significance value is smaller than the standard value, namely <0.001 <0.05. Second, the Deviation from Linearity significance value is greater than the standard value, namely 0.655 > 0.05. Therefore, it can be concluded that there is a positive and linear relationship between variables X and Y, so that analysis using simple linear regression is feasible.

Verification Analysis

Verification analysis is a research aimed at testing theories and research that will attempt to produce new scientific information, namely the status of a hypothesis, which is a conclusion as to whether a hypothesis is accepted or rejected. This research was conducted to determine the results related to the Principal's Managerial Skills. on the Effectiveness of Education Financing Management using verification analysis can use methods such as the following:
Principal's Managerial Analysis of the Effectiveness of Educational Financing Management; Simple Linear Regression Analysis.

Simple linear regression analysis is used to measure the linear relationship between one independent variable and one dependent variable. (Egistin et al., 2025). In this study, the independent variable, namely Principal Management (X), was tested to determine how much influence it had on the dependent variable, namely the Effectiveness of Educational Financing Management (Y).

This analysis aims to determine the direction of the relationship (positive or negative), the magnitude of the influence, and measure the ability of the independent variable to predict changes in the dependent variable. Prior to the regression analysis, the data underwent classical assumption testing and was found to meet the requirements for simple linear regression analysis. The results of the regression calculations are shown in the following table.

Table 7. Results of Simple Linear Regression Analysis

Coefficients a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1 (Constant)		12,336	4,715		2,616	.013
Principal's Management		.808	.120	.741	6,710	<,001

a. Dependent Variable: Effectiveness of Education Financing Management

Based on table 7 above (Coefficients table) regarding the results of statistical calculations of simple linear regression analysis, the following regression equation can be obtained, each coefficient value of which will be described in full:

Y = 12.336 + 0.808X

Based on the regression equation, a constant value of 12,336 was obtained. This constant value can be interpreted that when the Principal's Managerial variable is in a condition that does not provide any influence, the value of the Effectiveness of Educational

Financing Management is at 12,336. This means that without the implementation of good principal managerial functions (planning, organizing, actuating, controlling), the effectiveness of educational financing management remains at the basic level of the constant value.

The regression coefficient for the Principal's Managerial Skills variable is positive at 0.808, indicating a unidirectional relationship between the variable and the Effectiveness of Educational Financing Management. This means that every one-unit increase in the principal's managerial skills will increase the effectiveness of educational financing management by 0.808 points, assuming other variables remain constant. The better the principal's managerial skills, the higher the effectiveness of educational financing management at Qordova Integrated Islamic Elementary School. Conversely, the lower the principal's managerial skills, the lower the effectiveness of educational financing management.

In addition, the Standardized Coefficient Beta value of 0.741 indicates that the Principal's Managerial variable has a strong influence on the Effectiveness of Education Financing Management. The calculated t value of 6.710 with a significance of <0.001 indicates that the influence is statistically significant, so it can be concluded that the principal's managerial role is important in increasing the effectiveness of education financing management.

Analysis of the Principal's Managerial Correlation Coefficient on the Effectiveness of Educational Financing Management

The purpose of correlation coefficient analysis is to see whether there is a linear relationship between two variables and to measure the closeness of the relationship between the two variables. The criteria for determining the correlation coefficient analysis are: If the correlation coefficient value r ranges from -1 to +1 or (-1 < r < 1), the determination criteria can be interpreted as follows:

If the r value > 0, it means that a positive linear relationship has occurred, namely the greater the value of the independent variable, the greater the value of the dependent variable between the independent variable and the dependent variable.

If the value of r = 1 or r = -1, it means that a perfect linear relationship has occurred, namely a straight line, whereas for values of r that are increasingly towards 0, the line is increasingly not straight.

The following are the results of the calculation of the correlation coefficient between the Principal's Managerial Skills and the Effectiveness of Educational Financing Management based on the questionnaire data obtained and processed using SPSS 30:

Table 8. Analysis of the Principal's Managerial Correlation Coefficient on the Effectiveness of Educational Financing Management

Correlations		Effectiveness of Education Financing Management	Principal's Management
Pearson Correlation	Effectiveness of Education Financing Management	1,000	.741
	Principal's Management	.741	1,000
Sig. (1-tailed)	Effectiveness of Education Financing Management	.	<,001
	Principal's Management	.000	.
N	Effectiveness of Education Financing Management	39	39
	Principal's Management	39	39

Based on the Pearson correlation table above, the correlation coefficient value between the Principal's Managerial Ability and the Effectiveness of Educational Financing Management is 0.741 with a significance value of <0.001. This indicates that there is a

positive and very strong relationship between the principal's managerial ability and the effectiveness of educational financing management at Qordova Integrated Islamic Elementary School. A positive correlation coefficient indicates that the better the principal's managerial ability, the higher the effectiveness of educational financing management. Conversely, if the principal's managerial ability decreases, the effectiveness of educational financing management will also decrease. Thus, the relationship between variables is unidirectional and in the very strong category, so it can be concluded that the principal's managerial ability has a significant relationship in increasing the effectiveness of educational financing management.

Analysis of the Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure how well the regression line is able to explain the variation in actual data. The R^2 value indicates the percentage of the total variation in the dependent variable, Effectiveness of Educational Financing Management, that can be explained by the independent variable, Principal Managerial, in the regression model.

This coefficient of determination is important for determining the extent to which the principal's managerial skills contribute to explaining changes in the effectiveness of educational funding management. The R^2 value is obtained from the Model Summary table of the regression analysis results, where the R^2 value is the basis for determining the extent of influence of variable X on variable Y.

Thus, the coefficient of determination indicates the percentage of the Principal's Managerial influence on the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School. This R^2 value illustrates how strongly the managerial variables are able to predict the high or low effectiveness of educational financing management in this study.

Table 9. Analysis of the Principal's Managerial Determination Coefficient on the Effectiveness of Educational Financing Management

Model Summary									
Model	R R Square	Adjusted R Square	Standard Error of the Estimate	Change Statistics					
				R Square Change	F Change	df1	df2	Sig. F Change	
1	.741 a .549	.537	3,354	.549	45,024	1	37	<,001	

Predictors: (Constant), Principal Managerial

Dependent Variable: Effectiveness of Education Financing Management

Based on table 9 of the results of the testing and analysis in this study, it can be seen through the Model Summary table how much percentage influence the independent variable, namely Principal Managerial, has on the Effectiveness of Education Financing Management at Qordova Integrated Islamic Elementary School. Based on the R Square value of 0.549, the total influence of the Principal Managerial variable on the Effectiveness of Education Financing Management is 54.9%. The remaining 45.1% is influenced by other variables outside this study.

The coefficient of determination (R^2) value is a number that ranges from 0–1, with the provision that the closer to 1, the better the model's ability to explain the dependent variable. There are three categories of R Square value grouping, namely: 0.75 (strong), 0.50 (moderate), and 0.25 (weak) (Joseph F. Hair Jr., William C. Black, Barry J. Babin, 2011). Based on the model summary table above, the R Square value of 0.549 is included in the moderate category, Thus, the Principal's Managerial variable has a moderate ability to explain variations in the Effectiveness of Educational Financing Management. This value needs to be continued with a significance test through a hypothesis test to ensure whether the influence is truly significant.

Hypothesis Test (t-Test)

If the independent variable in a regression analysis has an influence on the dependent variable, the influence is not necessarily significant. In this study, the Principal's Managerial variable is known to have an influence on the Effectiveness of Educational Financing Management, but this influence remains to be proven whether it is significant or not. Therefore, a significance test or hypothesis test is needed. A hypothesis is a temporary answer that needs to be proven scientifically through statistical analysis. In this study, the hypothesis test was conducted using a t-test to see the effect of the independent variable partially on the dependent variable, and an F-test to see the effect of the independent variables simultaneously. The test was conducted at a significance level of 5% (0.05) to determine whether the Principal's Managerial has a significant influence on the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School.

In this research, it is necessary to determine the influence of each variable. To determine whether the independent variable has a partial significant influence on the dependent variable, the test results can be determined by comparing their significance values. The results of partial hypothesis testing, namely, the basic determination, are as follows:

If the P value is less than 0.05 (Sig. < 0.05) so H_0 rejected And H_a is accepted , which means The principal's managerial skills have a significant influence on the effectiveness of educational financing management.

If the P value is greater than 0.05 (Sig. > 0.05) so H_0 accepted And H_a is rejected , which means The principal's managerial skills do not have a significant influence on the effectiveness of educational financing management.

Table 10. Partial Hypothesis Test of Principal's Managerial Impact on the Effectiveness of Educational Financing Management

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,336	4,715		2,616	.013
	Principal's Management	.808	.120	.741	6,710	<,001

a. Dependent Variable: Effectiveness of Education Financing Management

Based on the partial significance test results in the Coefficients table, a significance value (Sig.) of <0.001 was obtained, which is smaller than the significance level of 0.05. This indicates that H0 is rejected and H1 is accepted, so it can be concluded that the Principal's Managerial variable has a significant influence on the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School. Thus, the better the principal's managerial ability, the higher the level of effectiveness in managing educational financing.

Discussion

Based on the hypothesis and research objectives to determine the influence of Principal Managerial on the Effectiveness of Education Financing Management, a series of tests were conducted including validity, reliability, normality, and linearity tests. The validity test results showed that all statement items had a calculated r-value > r-table, so the instrument was declared valid. The reliability test showed a Cronbach's Alpha value > 0.70, so the instrument was reliable and consistent.

The Kolmogorov–Smirnov normality test showed a significance value > 0.05, indicating that the data were normally distributed. Furthermore, the linearity test showed a significance value < 0.05, indicating that the Principal's Managerial variable had a linear relationship with the Effectiveness of Education Financing Management.

Principal's Managerial Overview

Based on the questionnaire results, the principal's managerial skills at Qordova Integrated Islamic Elementary School are in the good category, This is reflected in the planning, organizing, implementation, and supervision dimensions, which show high average scores. The principal is capable of managing resources, formulating operational policies, and directing teachers and staff in achieving school goals, including in managing funding.

Overview of the Effectiveness of Education Financing Management

The responses indicate that the effectiveness of education funding management is considered good, Teachers expressed positive perceptions regarding information transparency, accurate budget planning, appropriate use of funds, and accountability. This demonstrates that the school is able to optimally utilize financial resources to support educational activities.

The Influence of the Principal's Managerial Skills on the Effectiveness of Educational Financing Management at SD IT Qordova

Based on the research objectives and the proposed hypothesis, the analysis results indicate that the Principal's Managerial variable has a strong influence on the Effectiveness of Educational Financing Management variable. The results of the determination coefficient analysis (R^2) show that the principal's managerial ability influences the effectiveness of educational financing management by 54.9%, while the remaining 45.1% is influenced by other variables outside the study.

Furthermore, the t-test results show that the significance value (Sig.) <0.001, smaller than the significance limit of 0.05. Thus, H_0 is rejected and H_1 is accepted, so it can be concluded that the principal's managerial has a significant effect on the effectiveness of educational financing management at SD IT Qordova. The regression coefficient of 0.808 also confirms that any increase in the principal's managerial quality will increase the effectiveness of educational financing management.

Substantively, these results demonstrate that the planning, organization, implementation, and supervision carried out by the principal are crucial to the success of educational funding management. A principal with strong managerial skills will be able to effectively direct budget use, ensure alignment between programs and funding, and maintain accountability and transparency in the management of school funds.

The findings of this study align with previous research, such as that by Mulawarman et al. (2022) and Yetunde Aina & Bipath (2023), which found that the principal's managerial skills and financial competence significantly influence the effectiveness of school management. Although the research contexts are different, these results reinforce the principle's managerial role as a key factor in the effectiveness of education financing.

Thus, it can be concluded that the higher the principal's managerial quality, the more effective the management of educational funding at SD IT Qordova, Improving the principal's managerial capacity is crucial to ensuring that educational funding is managed optimally, efficiently, and accountably to support the quality of education at the school.

CONCLUSION

Based on the results of research conducted regarding the Principal's Managerial Influence on the Effectiveness of Educational Financing Management at Qordova Integrated Islamic Elementary School, Bandung Regency, the following conclusions can be drawn:

Based on the respondents' responses, the Principal's Managerial variable showed good results, meaning the principal has carried out managerial functions such as planning, organizing, directing, and supervising in optimally managing education funds. Meanwhile, the Effectiveness of Education Funding Management variable is also in the good category,

meaning that school fund management is efficient, transparent, and on target according to learning needs.

Overall, it can be concluded that the better the principal's managerial abilities in planning, organizing, implementing, and supervising school finances, the higher the level of effectiveness of managing educational financing in schools.

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