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# Transparency of Financing Management Education in High School

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**Abstract:-** The research method used is quantitative approach of explanatory descriptive type. Data collection techniques use Questionnaire, Interview, and Documentation. The results of the study show that: 1) Budget management planning of education funding in SMAs in Gorontalo city is in very good category, 2) Budget Management Program Budgeting in SMA in Gorontalo City is categorized well, 3) Implementation of education budgeting management program in Senior High School in Gorontalo City are categorized well, 4) Reporting of Budget Funding Management Program in High School as Gorontalo City is categorized well. Transparency in the Management of Education Financing in Senior High Schools throughout Gorontalo City is well categorized. It is recommended that: 1) School planning process should involve parents actively, although only provide advice and assessment on the policies made by schools related to education finance in SMA throughout Gorontalo City, 2) In the case of school finance preparation, it is necessary The identification of the actual needs of the school because the funding of education is very limited plus the absence of levies that can be done by the school to parents of students, 3) We recommend that the principal in the implementation process continue to work to communicate, coordinate and monitor each implementation so as not to happen The budget has been set. For example there is a deficit that makes insufficient funds from the budget and less optimum expectations can be suppressed by the school, 4) In the reporting process should be done as in the planning process by involving all parties because at the stage of reporting did. There is an overall element of evaluation of inputs, processes, and outputs of educational financing plans that have been developed and implemented by schools.

**Keywords:-** Transparency, Management of Education Financing.

## I. INTRODUCTION

Educational financing is the focus of efforts to distribute educational benefits and burdens that must be borne by society. The cost is simply the amount of money spent or service delivered to the student, education financing deals with the distribution of tax expenses in various types of taxes, human groups as well as methods of tax transfer to schools. The important thing in educational financing is that it is a

large amount of money to spend, from where the source of money is earned, and to whom the money should be spent.

In the provision of education, finance and financing is a very decisive potential and an integral part in the study of administration and management education. The financing component of finance at the level of the educational unit is a production component that determines the implementation of teaching and learning activities in schools with other components. In other words, every activity a school takes costs, whether consciously or unconsciously. These financial and financing components need to be managed as well as possible so that existing funds can be utilized optimally to support the achievement of educational objectives is important, especially in the context of school-based management (MBS) implementation, which authorizes schools to seek and utilize appropriate funding sources with the needs of each school. Caused in general the world of education is always faced with the problem of lack of funds let alone in various conditions of the world economy is hit by the crisis.

Educational financing is an important factor in ensuring the quality and quality of the educational process. Although education finance is not the only factor of success, without sufficient financing, quality education is only in the fantasy. The government is well aware of this. The establishment of education fund of 20% of APBN/APBD is proof of government's seriousness in advancing the quality of education of Indonesia.

According to Mardiasmo (2004: 30), Transparency means openness (openness) government in providing information related to the activities of the management of public resources to the parties who need information.

There are some basic educational goals, namely to prepare people to face the future to live more prosperous, both individual and collectively, as citizens, nation, and state. The purpose and function of other education are to achieve civilization, financing education is useful to reach a degree of civilization. In the 1945 Constitution, Article 31 Paragraph (5) states that "The Government promotes science and technology by upholding the values of religion and national unity for the advancement of civilization and the welfare of mankind."

With the achievement of these goals, the government seeks in such a way as to develop the potential for education.

Among them is to provide financial assistance to schools such as, BOS, Scholarships, both scholarships to underprivileged students and scholarships to students who excel. In addition, the government is promoting free schooling for elementary, junior and senior high school students, as well as many more government efforts to achieve educational and financing 23 activities allocated in the form of APBN funds, as mandated in the 1945 Constitution Article 31 Paragraph (2) states that "every citizen is diligent in attending primary education and the government shall be obligated to finance it."

6 Furthermore, the law number 20 of 2003 on the national education system mandates that every citizen aged 7-15 years must follow basic education. Consequently, the government is obliged to provide educational services for all learners at the primary education level (SD / MI and SMP / MTs as well as equivalent education units). On the one hand, in an effort to execute such determination and the declining capacity of the community as a result of the fuel price hike, the government expects and develops a school operational assistance program (BOS). The program is directed by the national education department whose distribution, use and accountability are implemented in an integrated manner by related parties from ministers to principals in schools eligible to receive BOS funds.

Implementation of the distribution and management of BOS funds shall be guided by the BOS implementation manuals issued annually by the national education department and the religious department as the technician department responsible for the implementation and management of the program.

2 Transparency is an openness to all actions and policies taken by the government. Transparent in the field of management means the openness in managing an activity. Institutionalized education, the field of financial management of educational institutions, namely the disclosure of financial resources and the amount, details of use, and accountability must be clear so that bias allows interested parties to find out. Every year the school budget is required to account for all funds spent during a budget year. This responsibility is done in school board meetings, which are followed by school components, community components, and local government. This process involves liability for the receipt, storage, and payment of funds or the transfer of funds 16 to eligible parties. Transparency is the government's openness in educational institutions to provide information about the finance of educational institutions so as to facilitate other parties to obtain information. According to Mardiasmo (2004: 30), Transparency means openness (openness) government in providing information related to the activities of the management of public resources to the parties who need information.

## II. RESEARCH METHODS

This research takes place in high school as Gorontalo city based on the consideration that this location can be viewed in terms of geographies easy to reach author in the research process for collecting data needed in accordance with the issues studied. In terms of preparation of management programs, the preparation of budget management programs, the implementation of budget management programs and the reporting of budget management programs have not been well implemented so that this research is focused on Transparency of Budget Management of Education Financing.

This research uses quantitative research, with the eksplanatory method is research 19 that aims to test a theory or the results of existing research. According to Umar (1999: 36), explanatory research is research that aims to analyze the relationship - the relationship between one variable and other variables.

13 Explanatory research does not require a certain hypothesis or theory. Researchers only prepare some questions as a guide to obtain preliminary data in the form of information, information as necessary data. According to kotler, et al. (2006: 46) states that explanatory research is one of the research approaches used to examine something that has not been known yet to be understood, and not yet well recognized. in this case is the reference of researchers is. In collecting data using several techniques, among others, as follows: 1) Observation; 2) Questionnaire; 3) Interview, 4) Documentation.

26 Data analysis techniques used in this study using descriptive analysis techniques, where each statement used is the calculation with the formula percentage, each item statement is made in the table to obtain a picture of the percentage achieved in the statement each alternative answers, each item statement divided by the amount of information x100 formulated by: (Sudjana, 2010: 50). Scores obtained for each indicator show the level of processing effectiveness. Next will be classified as follow (Arikunto, 1999: 107).

## III. RESEARCH RESULT AND DISCUSSION

This research was conducted at SMA of Gorontalo City. The data in the study were collected by spreading the questionnaire/research questionnaire to the respondent who meets the sample stan31d determined by the previous researcher. The research data used in this study is the primary data obtained using a list of statements (questionnaires) that have been disseminated directly. The number of respondents who became the subject of the study were 35 respondents who meet the standard of the research sample. Questionnaires were distributed and then awaited by the researcher so that the questionnaire returned as many as 35 questionnaires. The response rate of respondent is 100% calculated from the total number of returned questionnaires (35 questionnaires) divided by the total of 35 questionnaires.



After the research data successfully collected then the next will be the process of data analysis needed to answer the problems in this study. One of the analyses is a descriptive analysis that aims to see the initial description of the object/variable studied. Costs in education include direct costs and indirect costs. Direct costs consist of costs incurred for the purposes of teaching and learning activities of students in the form of purchases of learning materials, learning facilities, transport as i costs, teacher salaries, whether issued by the government, parents, or students themselves. While the indirect costs of lost profits (earning forgone) in the form of opportunity costs that are sacrificed during learning (Fattah, 2006: 23).

According to Supriadi (2006: 57), the School Budget (RAPBS) Plan reflects the strength in financing the implementation of education and simultaneously describes the average socioeconomic status of the families of the students. RAPBS consists of income plans and expenditure plans or school expenditures. In the revenue plan, there are components of funding sources derived from the government, students, and other community contributions, both in the form of money and goods. Meanwhile, for expenditure, there is a salary component of teachers (employee) which is usually the most dominant and non-salary (maintenance, procurement of supporting infrastructures such as props, teaching-learning process, and extracurricular activities).

Education financing should be done transparently so that the management of funds is more accountable by the school to certain parties. Transparency (Open), is the application of the value of the character itself is the value of honesty. Everyone associated with the preparation of education financing, implementation, and evaluation of school programs / activities can know the process and the overall outcome.

According to Law No. 09 of 2009 on Educational Legal Entities, it is explained that transparency is openness and the ability to present relevant information in a timely manner in accordance with the provisions of legislation and reporting standards applicable to stakeholders. School is a public service organization in the field of education that is given the trust by the community to manage the funds and educate their children so that there should be openness or transparency in the management of the education financing.

Transparency of education funding management in SMA of Gorontalo City has been done well proved with a variable score equal to 84.20%. This indicates that the principal has made full efforts in financing education in schools, so it can also be said that the principal seeks to meet the elements of transparency in finance and education finance funds. Transparency is done so that stakeholders obtain useful information either individually or through an organization or stakeholder in making decisions about it.

The transparency in this research result is that the head of involves certain parties in the planning, preparation,

implementation, and preparation of reports. The participation of the community and the school committee, as well as the teachers in the implementation of the program is a continuation of the agreed plan. Participation is the process by which stakeholders are actively involved in the implementation of school activities and budget programs. Participation is also a condition of creating an open and democratic environment, where school and community members are directly involved in the implementation of school activities and budget programs. The participation of the community and the school committee, as well as the teachers in the implementation of the activity and budget program, is the embodiment of the value of the character of self that is the democratic value.

So, in this case, the measurement Transparency management of education finance in high school as the city of Gorontalo can be seen from the aspect of planning, preparation of implementation and reporting. The results of these 4 indicators can be seen in the following table:

No	Variable	SA	SI	Percentage	Category
1	Planning	1.474	1.750	84,23%	Very effective
2	Preparation	1.266	1.575	80,38%	Effective
3	Implementation	1.478	1.750	84,46%	Very effective
4	Reporting	1.381	1.575	87,68%	Very effective

Table 1. Summary Score Percentage Transparency management financing education in high school throughout the city of Gorontalo

Based on the results in the table above, it can be concluded for the 4 indicators in the measurement of student perceptions of Transparency management of education finance in SMA Gorontalo City:

#### A. Transparency of education financing planning

Planning is a satisfactory way to make the activity work well, accompanied by various anticipatory steps to minimize the gap that occurs so that the activity reaches a predetermined goal (Uno, 2009: 2). Through some understanding of the plan, the author refers to the conclusion presented by Uno (2009: 2) planning is a satisfactory way to make the activity work well, has been established.

Planning is the process of selecting and setting goals, strategies, methods, budgets, and standards (benchmarks) the success of an activity. "(Nawawi, H. 2003: 29). This understanding shows that planning is a process or sequence of several activities that are related to choosing one of several alternatives about the objectives to be achieved by an organization. Then choose strategies and methods to achieve those goals. It is also followed by setting a budget to execute these strategies and methods, accompanied by selecting and defining the benchmark criteria for assessing the

organization's / organization's success rate in achieving its objectives by implementing previously selected strategies and methods.

In relation to the planning of educational financing, it is found that the indicator of Transparency of education financing planning in SMA across the city of Gorontalo above can be seen that the average score for Transparency indicator of education financing planning in SMA across Gorontalo City lies in very effective criteria with an average of 84, 23%. This indicates that in the planning activities on the aspect of high school education finance in Gorontalo City, the principal as the head of the school seeks to be transparent in the planning stage. The transparency of these activities can be seen from the involvement of the elements of teachers as school war gab and school committee as principal partners in financial management and financing in schools and parents who can serve as an instrument of oversight in the creation of transparency in planning and budgeting in education financing. The importance of involvement of elements as a form of optimization in planning so that the information provided by certain parties can be a suggestion that can decrease the rate of slack in the absorption of funding budget for education at SMA Gorontalo.

Then it can be observed that the highest score of the School involving teachers in the preparation of educational financing plan with a score of 163 units or 93.14%. It shows the importance of the teacher's role in planning. While the lowest is on the School statement prolongs the realization of education finance budget in the open place to be supervised by parents, community and school committee with a score of 127 units or 72.57%. This suggests that not all elements are fully involved in planning budgeting in the definition of educational financing.

A financial planning activity called budgeting is an activity of coordinating all available resources to achieve the desired objectives systematically without causing adverse side effects. Implementation involves accounting is activity based on the plan that has been made and the possibility of adjustment if necessary. The main components of financial management include budget procedures, financial accounting procedures, warehousing expenditures and distribution procedures, investment procedures, and inspection procedures. In practice, this financial management adheres to the principle of separation of duties between the functions of authorizers, ordinates and treasurers.

This is in line with the statement from Sagala (2005: 48) suggests the effectiveness of school planning to produce programs, in this case, the program in financial education in schools. Similarly, Supriadi (2006: 3) argues that the cost of education is the value of money from the educational resources needed to administer and administer education; therefore to calculate the cost of education must first identify the educational resource needs (planning) including

qualifications or specifications and amounts, to manage and organize education.

#### *B. Transparency in the preparation of education funding*

The compilation is a combination of participation or proposals from the bottom (bottom up) with the policy from the top (top down). According Ardios (2006: 315) suggests that the definition of preparation contained in the dictionary of the Indonesian language is as follows: "The word preparation comes from the word stacking baseline which means the group or collection that is not some much, while the definition of the preparation is an activity or activity process a data or collection of data performed by an organization or person properly and regularly.

Budget used to direct an activity and also as a comparison tool in measuring the results of implementation activities so that the implementation process is controlled. There is some understanding given about the budget by some experts. But the notion basically has the same purpose. According to Mulyadi (2002: 488), the definition of the budget is as follows: "The budget is a work plan that is expressed quantitatively, as measured in standard monetary and other measure units, covering a period of one year.

Education budget in terms of pembiayaan should be done well because as a form of short-term work for schools in terms of procurement. Sebaagimana research results found that indicators Transparency in the preparation of education finance in SMA across the city of Gorontalo above can be seen that the average score for the indicator Transparency in the preparation of education financing in high school as the city of Gorontalo lies in very effective criteria with an average of 80.38%. This indicates that the principal as a leader in high school as the city of Gorontalo involves the school community in the preparation of the program, while the role of parents or the community in the preparation of only participate passively not even involved because the preparation of programs really done based on the needs identification and analysis progress and prospects financing education based on the benefits of feedback on previous periods as well as predictive analysis of the education financing program.

Then it can be observed that the highest score is the preparation of educational financing program is done transparently. With a score of 159 units or 88.57%. This shows that the principal upholds the transparency aspect in the management and preparation of education financing program because transparency is an absolute element that must be done by the public organization because the fund is the fund from the government side. While the lowest is on the statement about the School extend the plan and the realization of the budget in the open place for the preparation of management activities Education funding budget and Parents, communities, committees and other schoolchildren provide an insert for improvement of management Budget education finance. with a score of 133 units or 77.14%.



Budget preparation can be interpreted as negotiation or agreement in determining the amount of cost allocation in an institution. The important issue in budgeting is how to use funds efficiently, allocate appropriately, according to the priority scale. Therefore, the budgeting procedure requires systematic stages (Fattah, 2002: 50). The purpose of this budgeting aside from being a guide for the collection of funds and expenditures, as well as the restriction and accountability of schools on the money received.

The results are in line with the statement that budgeting is an aspect that needs to be given proper attention and decision making (Hartati Sukirman, et al, 2008: 31). Nanang Fattah (2002: 47) explained more about budget or budget as an operational plan which expressed quantitatively in the form of money unit used as a guide in carrying out activities of the institution in a certain period of time. Thus the preparation of the budget can be interpreted as negotiation or agreement in determining the amount of cost allocation in an institution.

### C. Transparency of education financing implementation<sup>14</sup>

Implementation is an action or implementation of a plan that has been prepared carefully and in detail; implementation is usually done after the planning is considered to be ready. In simple terms, implementation can be interpreted application. Majone and Wildavsky put forward the execution as an evaluation. Browne and Wildavsky argue that Implementation is an extension of activities that are mutually adjusting (Nuridin Usman, 2002: 70).

Implementation is an activity or undertakings undertaken to implement all plans and policies that have been defined and established with all the necessary, necessary tools, who is carrying out, where the place of implementation began and how it should be implemented, a process of a series of activities follow-up after the program or policy is established which consists of decision making, strategic and operational or policy steps become a reality to achieve the objectives of the original program (Abdullah Syukur, 2007: 40).

In the process of implementation of a program may be successful, less successful, or fail at all when viewed from the form of results achieved or outcomes. Because in the process also play and see various elements whose influence is supportive or inhibit the achievement of a program's goals. Based on several definitions, it can be concluded that what is meant by the implementation of the program is a series of activities undertaken by individuals<sup>22</sup> groups in the form of implementation activities supported policies, procedures, and resources intended to bring a result to achieve goals and objectives that have been set.

The results showed that the indicators of Transparency in the implementation of education financing in SMA across Gorontalo city above can be seen that the average score for indicators of Transparency in the implementation of education financing in SMA throughout Gorontalo City lies in very effective criteria with an average of 84.46%. This shows that

in the implementation of educational financing, high school schools in Gorontalo City have implemented it well that is by referring to the principles of transparency in the implementation of school financial management.

Then it can be observed that the highest score is the Implementation of education financing expenditure is done transparently and Purchase of goods shows the receipt of every expenditure of goods made with a score of 156 units or 89.14%. It shows the importance of transaction proof when the school makes purchases and procurement of goods and infrastructure in the implementation of school financing. While the lowest is on the statement about the School involves the parents of the community and the committee in the implementation of spending funding of education funding with a score of 134 units or 6.57%. This is because, in the implementation of education financing, schools do not involve parents.

Implementation of the program activities and budget is the embodiment of the value of the character itself is a democratic value. The scope of participation in program implementation involves: first, mobilizing resources and funds; second, administrative and coordination activities; third, the translation of the program. Community participation in program implementation is a critical element in the success of the program. (Dwiningrum, 2011: 62).

Participation of school and community residents in the<sup>11</sup> implement<sup>30</sup>n of programs and activities that exist in the financing of education in schools is a must. The main objectives of increasing participation in the implementation of programs and activities that exist in the<sup>11</sup> education financing are to a) increase the contribution in the implementation of programs and activities that exist in the financing<sup>11</sup> education, b) empower the ability of stakeholders in the implementation of programs and activities that exist in the financing of education, c ) enhancing the role and function of stakeholders to realize the implementation of existing programs and activities<sup>11</sup> education financing, d) ensuring that every decision in the implementation of programs and activities that exist in education financing reflects the aspirations of stakeholders (AqibSujak, 2012: 44).

### D. Transparency of reporting of education financing

Reporting or otherwise known as accountability. Accountability of schools is the accountability of schools to the citizens of schools, communities, and governments through open reporting and meetings on the financing of education that has been prepared. All citizens of the school, community and government have the right to know the financing of education, both during the drafting process and the final outcome set out in the financing of education. (Aqib, Sujak, 2012: 37).

According to the state treasury law, funding is basically followed by a fixed budget, which is a stipulation that budget funds are not allowed to pay bills before the bills concerned

can be ascertained. But in reality, it can be carried out with a fixed procedure. Therefore, a temporary burdening procedure is created, whereby an institution may receive a budgetary allowance prior to the commencement of work, although it should be offset by reporting in the form of letters of liability.

29  
As the results of the study found that the indicator of Transparency reporting of education finance in SMA across the city of Gorontalo above can be seen that the average score for indicators Transparency reporting of education finance in high school as the city of Gorontalo lies in very effective criteria with an average of 87.68%. This indicates that reporting is a must do by the school and it is fulfilled by all schools as Gorontalo City at upper secondary level. Such reporting is part of the evaluation of the successful implementation of school financing by the school and assesses whether it is in accordance with the planning made. With the aforementioned then the element of transparency can be fulfilled because SMA as the city of Gorontalo preparing the report for the interest of certain parties in the next policy making on education funding. Then it can be observed that the highest score is in the statement about the School to supervise the preparation of school financial statements with a score of 157 units or 89.71%.

This shows the importance of supervision in the process of making the report so that no errors that can less good for the school. While the lowest is on the statement about the process of evaluation of the financing of school education involving parents and school committee with a score of 144 units or 82.29%. This shows that school evaluation only involves school committees in the absence of parents because this involves internal financial reporting and funding of education funding in schools.

In carrying out supervision of information obtained among other activity reports. Reporting can be thoroughly undertaken for all development programs and projects, but can also be selectively processed on key development programs and projects based on certain criteria. Reporting period can be made various, but in general, the quarterly period is considered adequate, not too often but also not too rare. Bookkeeping and checking may provide information relating to the financial status of an institution. While reporting relates to the dissemination of financial information to improve the understanding of the institution and for the purposes of decision making. This reporting can be done either externally or internally. Gaffar (2000: 132) in realizing the timely, transparent and comprehensive improvement of the quality of reporting of financing, a reporting guidance system has been developed for schools to avoid many corrections of non-optimal matters made by schools.

28  
The results of this study show that reporting is important in terms of evaluation. So that this is in line with the Results statement recognizing this evaluation in line and supporting the statement from Wireman (2010: 7), that reporting or evaluation is viewed as research to collect, analyze and

present useful information the object of evaluation, judging it by comparing it with the evaluation indicator and the result is used to make a decision on the object of evaluation. So there is one big advantage for the evaluators because it can look at the location of the strengths and weaknesses of the program better

#### IV. CONCLUSION

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Based on the results of research and discussion above, it can be drawn the conclusion that the transparency of management of education finance in high school as the city of Gorontalo has done well as evidenced by the variable score of 84.20%. This indicates that the principal has made full efforts in financing education in schools, so it can also be said that the principal seeks to meet the elements of transparency in finance and education finance funds. Then for each indicator can be presented below:

- The transparency of education finance planning in SMA across Gorontalo City lies in very effective criteria. This shows that in the planning activities on the aspect of high school education finance in Gorontalo City, the principal as the school leader seeks to be transparent in the planning stage.
- Transparency in the preparation of education financing in SMA across Gorontalo City lies in very effective criteria. This indicates that the principal as a leader in high school as the city of Gorontalo involves the school community in the preparation of the program.
- Transparency in the implementation of high school education finance throughout Gorontalo City lies in very effective criteria. This shows that in the implementation of educational financing, high school schools in Gorontalo City have implemented it well that is by referring to the principles of transparency in the implementation of school financial management.
- Transparency of reporting of education finance in High School of Gorontalo City lies in very effective criteria. This indicates that reporting is mandatory for schools and it is fulfilled by all schools in the city of Gorontalo at the upper secondary level. The reporting is.

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