ISLAMIKA
Jurnal Keislaman dan Ilmu Pendidikan

p-ISSN : 2656-5382
e-ISSN : 2656-0224

Terindeks: SINTA 3, Dimensions, Scilit, Crossref, Garuda, Google Scholar. Base. etc

https://doi.org/10.36088/islamika.v8i3.6243

Educational Financing and Administrative Governance Effectiveness in Islamic Schools

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Abstract

Despite the critical role of educational financing in institutional sustainability, limited research has examined how financing management affects the effectiveness of administrative governance in Islamic schools. This study aims to analyze the effect of educational financing management on administrative governance effectiveness at MA Darul Ihya Ciomas Bogor, Indonesia. A quantitative correlational design was employed using simple linear regression. The study involved 35 teachers and administrative staff selected through saturated sampling. Data were collected through structured Likert-scale questionnaires and analyzed using SPSS version 25 through descriptive statistics, reliability testing, normality testing, Pearson correlation, and regression analysis. The findings show a high level of educational financing management ($M = 33.31$) and a moderate-to-high level of administrative governance effectiveness ($M = 30.97$). The results also indicate a strong positive correlation between educational financing management and administrative governance effectiveness ($r = 0.753$, $p < 0.001$). Regression analysis confirms that educational financing management significantly influences administrative governance effectiveness ($R^2 = 0.568$; $\beta = 1.413$), explaining 56.8% of the variance. The study concludes that effective educational financing management strengthens administrative governance in Islamic schools, particularly through improved budgeting, transparency, and financial accountability. These findings contribute to educational management theory by extending empirical evidence on the relationship between financing practices and governance effectiveness in Islamic educational institutions. Practically, the study highlights the need for *madrasah* administrators and policymakers to improve budget planning, financial transparency, and digital integration in administrative systems. Future research should examine additional variables, such as leadership and technology, using larger samples and broader institutional contexts.

Keywords: Administrative Governance; Educational Financing Management; Islamic Schools; Madrasah Administration; School Governance Effectiveness

INTRODUCTION

Educational institutions across the world are increasingly challenged to maintain effective governance amid growing demands for accountability, transparency, and administrative efficiency. In the contemporary educational landscape, school effectiveness is no longer measured solely by academic achievement, but also by the institution's ability to manage its organizational and administrative systems professionally (Ogwuazor et al., 2026; Tao et al., 2024). One of the most influential factors in sustaining institutional effectiveness is educational financing (Musah et al., 2024). Adequate and well-managed financing enables educational institutions to support operational activities, improve administrative services, and maintain organizational sustainability. Conversely, weak financial management frequently contributes to ineffective administrative systems, delayed services, and institutional inefficiency. Therefore, educational financing has become a strategic component in strengthening administrative governance within educational institutions.

Amid rapid educational transformation, Islamic educational institutions, particularly *madrasahs*, face unique administrative and financial management challenges. *Madrasahs* are expected not only to deliver quality education but also to demonstrate accountable governance practices comparable to other modern educational institutions (Idris, 2025; Suyatman et al., 2026). However, many Islamic schools continue to experience limitations in financial planning, budget allocation, and administrative management. These limitations often affect the effectiveness of document management, administrative services, and institutional coordination. In Indonesia, the issue of educational financing remains a crucial concern due to disparities in institutional resources and management capacities among schools and *madrasahs* (Kholik et al., 2026a). As a result, effective financial management is increasingly recognized as an essential foundation for improving administrative governance and institutional performance.

At the theoretical level, educational financing management is closely related to the principles of educational administration and organizational effectiveness (Sette & Ismanto, 2024; Sman et al., 2026). Educational financing is not merely about the availability of funds, but also about how financial resources are planned, allocated, monitored, and used efficiently to support institutional objectives. According to educational management theory by Santiago (2026), effective financial management contributes significantly to institutional productivity, administrative order, and organizational accountability. In this regard, administrative governance effectiveness can be reflected through accurate documentation, efficient service delivery, systematic archiving, and orderly administrative procedures. Thus, financial management and administrative effectiveness are interconnected components within educational governance systems.

The urgency of strengthening administrative governance has encouraged many researchers to examine the relationship between financial management and educational effectiveness. Previous studies have shown that educational financing positively influences school quality (Fadilah, 2025; Habiby & Karim, 2025a), institutional performance (Baidowi et al., 2025), and educational services (Habiby & Karim, 2025). Several scholars found that effective financial allocation improves institutional productivity and organizational management. Other studies also revealed that transparent financial governance contributes to better accountability and operational efficiency within educational institutions. Nevertheless, most previous studies have focused on general school management, institutional quality, or educational outcomes, while paying limited attention to the direct relationship between educational financing management and administrative governance effectiveness in Islamic secondary schools. Consequently, there remains a significant research gap concerning how financial management affects administrative effectiveness within the context of madrasah education.

Although educational financing has been widely discussed in educational management studies, research specifically addressing the effectiveness of administrative governance in *madrasahs* remains relatively limited. This condition indicates that administrative governance is often treated as a secondary issue rather than a central indicator of institutional quality. In fact, administrative effectiveness plays a crucial role in supporting educational services, institutional coordination, and organizational professionalism. The novelty of this study lies in its emphasis on administrative governance effectiveness as an important outcome of educational financing management within Islamic educational institutions. Unlike previous studies that focused primarily on financial accountability or educational quality, this research highlights how financial management contributes directly to the effectiveness of administrative governance in a madrasah context.

As educational institutions continue to adapt to increasingly complex governance demands, understanding the relationship between financing management and administrative effectiveness becomes more relevant than ever. MA Darul Ihya Ciomas Bogor, one of Indonesia's Islamic secondary educational institutions, also faces challenges in maintaining effective administrative governance while managing available financial resources. The effectiveness of administrative activities within the institution depends not only on human resources but also on how financial resources are organized and utilized to support administrative operations. Therefore, investigating the relationship between educational financing management and administrative governance effectiveness is essential for identifying strategies to improve institutional performance and administrative quality in *madrasahs*.

Based on these considerations, this study aims to analyze the effect of educational financing management on administrative governance effectiveness at MA Darul Ihya Ciomas Bogor. This research is expected to contribute theoretically to the development of Islamic educational management studies, particularly in the areas of educational financing and administrative governance. In practice, the findings of this study are expected to provide recommendations for madrasah administrators, educational managers, and policymakers to improve administrative effectiveness through better financial management practices.

METHODS

Research Type

Amid increasing demand for accountability and institutional effectiveness in Islamic educational institutions, quantitative approaches have become essential for objectively and systematically measuring organizational performance (Suvorov & Li, 2026). This study employed a quantitative research approach because the research focused on examining the statistical relationship between educational financing management and administrative effectiveness at MA Darul Ihya Ciomas Bogor. Quantitative research enables researchers to transform social and organizational phenomena into measurable variables that can be analyzed numerically through statistical procedures. According to Sugiyono (2021), quantitative research is particularly suitable for investigating relationships among variables, testing hypotheses, and identifying causal tendencies through empirical data analysis.

The study also adopted a survey-based correlational approach to determine the extent to which financial management contributes to administrative effectiveness in the madrasah environment. Correlational research is widely applied in educational management studies because it allows researchers to analyze patterns of association between variables without manipulating research conditions (Nurhayati et al., 2025; Pratama et al., 2023). In this context, the quantitative correlational approach provided an appropriate methodological framework for understanding how financial governance practices influence administrative performance in Islamic secondary education institutions.

Research Design

As educational institutions increasingly prioritize transparent governance and effective organizational management, regression-based research designs have become increasingly relevant in educational administration studies. This study employed a simple linear regression design to examine the influence of educational financing management on administrative effectiveness. The regression design was selected because it enables researchers to identify both the direction and magnitude of influence between variables through inferential statistical analysis (Nguyen, 2026).

The use of simple linear regression was considered appropriate because the study involved only one independent variable and one dependent variable. Unlike descriptive designs that merely present data patterns, regression provides stronger analytical insight into predictive relationships among variables (Zuev, 2026). Furthermore, this design aligns with previous educational management studies that investigated the contribution of financial governance toward institutional effectiveness using quantitative statistical procedures.

Population and Sample

In educational research, the accuracy of findings is strongly influenced by the representativeness of the study's participants (Hossan et al., 2023). The study population consisted of teachers and administrative staff at MA Darul Ihya Ciomas Bogor who were actively involved in educational financing and administrative activities within the institution.

These participants were considered relevant because they possessed direct experience and understanding regarding financial management practices and administrative implementation in the madrasah environment.

Since the total population was relatively small, this study employed saturated sampling, selecting all members of the population as research respondents. According to Sugiyono, saturated sampling is appropriate when all members of a small population are included to maximize research accuracy and minimize sampling bias. Therefore, the total sample in this study consisted of 35 respondents representing teachers, administrative personnel, and institutional management staff.

Instruments and Data Collection

Reliable research findings depend heavily on the quality of the instruments used to systematically and accurately capture research data (Nuryanto et al., 2025). This study utilized a structured questionnaire as the primary instrument for data collection. The questionnaire employed a four-point Likert scale ranging from strongly disagree to strongly agree. The instrument was designed to measure two principal variables: educational financing management and administrative effectiveness in the madrasah context.

The financing management variable included indicators such as budget planning, fund allocation, financial transparency, financial supervision, and efficiency of financial utilization. Meanwhile, the administrative effectiveness variable comprised indicators of administrative accuracy, archival organization, service efficiency, document management, and administrative orderliness. Data collection was conducted directly with respondents at MA Darul Ihya Ciomas Bogor through questionnaire distribution. Prior to data analysis, the instrument underwent validity and reliability testing to ensure measurement consistency and data credibility.

Data Analysis Techniques

As educational management research increasingly emphasizes evidence-based decision-making, statistical analysis plays a crucial role in producing valid and measurable conclusions (Hernández, 2026). The data obtained in this study were analyzed using both descriptive and inferential statistical techniques with IBM SPSS Statistics version 25 (Field, 2018). Descriptive statistics were used to identify respondent tendencies through mean scores, standard deviations, minimum scores, and maximum scores for each research variable (Wu & Zhao, 2024).

Inferential statistical analysis was subsequently conducted to systematically test the research hypothesis. The analytical procedures included validity and reliability testing, Shapiro–Wilk normality testing, Pearson product-moment correlation analysis, and simple linear regression analysis. Correlation analysis was employed to determine the strength of the relationship between educational financing management and administrative effectiveness, while regression analysis was used to identify the magnitude of the influence exerted by financing management on administrative governance effectiveness at MA Darul Ihya Ciomas Bogor.

RESULTS

Descriptive Statistics

Educational financing management and administrative effectiveness represent two interconnected dimensions in strengthening institutional governance within Islamic educational institutions. To identify the overall condition of both variables at MA Darul Ihya Ciomas Bogor, descriptive statistical analysis was conducted using the respondents' questionnaire results.

The descriptive findings indicate that the implementation of educational financing management was categorized as high, with a mean score of 33.31 and a standard deviation of 2.20. This finding demonstrates that most respondents perceived financing planning, allocation, transparency, supervision, and efficiency practices positively. Meanwhile, administrative effectiveness obtained a mean score of 30.97 with a standard deviation of 2.94, indicating a moderate-to-high category. The results suggest that the madrasah administration has generally functioned effectively in terms of document management, service delivery, and administrative organization.

Table 1. Descriptive Statistics of Research Variables

Variable	Mean	Std. Deviation	Category
Financing Management (FM)	33.31	2.20	High
Administrative Effectiveness (AE)	30.97	2.94	Moderate–High

Reliability and Normality Test

The accuracy of quantitative research findings depends heavily on the quality of the research instrument and the distribution of the collected data. Therefore, reliability and normality testing were conducted before performing inferential statistical analysis.

The reliability analysis revealed that the financing management variable achieved a Cronbach's Alpha coefficient of 0.714, indicating good internal consistency. Meanwhile, the administrative effectiveness variable obtained a Cronbach's Alpha value of 0.654, which remains acceptable for educational and social science research. Furthermore, the normality test using the Shapiro–Wilk method showed significance values above 0.05 for both variables, indicating that the data were normally distributed and suitable for parametric statistical analysis.

Table 2. Reliability and Normality Test Results

Variable	Cronbach's Alpha	Shapiro–Wilk Sig.	Interpretation
Financing Management (FM)	0.714	0.221	Reliable and Normal
Administrative Effectiveness (AE)	0.654	0.146	Acceptable and Normal

Correlation Analysis

Understanding the relationship between financing management and administrative effectiveness is essential for identifying the extent to which financial governance contributes to institutional administration. Therefore, Pearson product-moment correlation analysis was conducted to examine the strength and direction of the relationship between the two variables.

The analysis demonstrated a Pearson correlation coefficient of 0.753 with a significance value below 0.001. This result indicates a strong and statistically significant positive relationship between educational financing management and administrative effectiveness. In other words, improvements in financing management practices tend to be accompanied by increased effectiveness in administrative governance within the madrasah.

Table 3. Pearson Correlation Analysis

Variables	Pearson Correlation (r)	Sig.
FM → AE	0.753	<0.001

Simple Linear Regression Analysis

Effective educational governance increasingly requires systematic financing management to support institutional accountability and administrative productivity. Therefore, simple linear regression analysis was employed to determine the extent to which financing management influences administrative effectiveness at MA Darul Ihya Ciomas Bogor.

The regression analysis showed that financing management significantly affected administrative effectiveness. The coefficient of determination (R Square) was 0.568, indicating that financing management contributed 56.8% to administrative effectiveness, while the remaining 43.2% was influenced by other factors outside the scope of this study. In addition, the ANOVA significance value was below 0.001, confirming that the regression model was statistically significant.

The regression equation generated from the analysis is presented as follows:

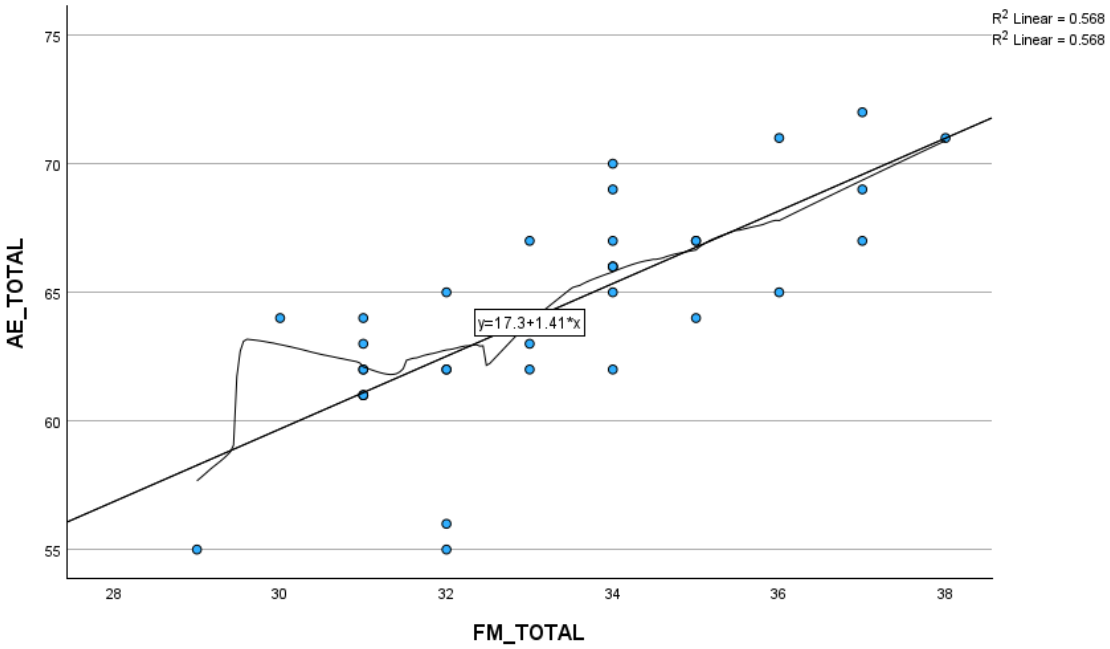

Figure 1. Regression Line of Educational Financing Management and Administrative Effectiveness

Figure 1 illustrates the positive linear relationship between educational financing management and administrative effectiveness at MA Darul Ihya Ciomas Bogor. The regression line demonstrates that improvements in financing management practices are associated with increased effectiveness in administrative governance. The regression equation y=17.3+1.41xy = 17.3 + 1.41xy=17.3+1.41x further confirms the significant positive contribution of financing management toward administrative effectiveness.

The equation indicates that every one-unit increase in financing management contributes to a 1.413 increase in administrative effectiveness. These findings confirm that financing management serves as an important determinant in improving the quality of administrative governance within the madrasah environment.

Table 4. Simple Linear Regression Results

Component	Value
R	0.753
R Square	0.568
F	43.344
Sig.	<0.001
Regression Coefficient	1.413

Hypothesis Testing

Hypothesis testing was conducted to determine whether educational financing management significantly influences administrative effectiveness at MA Darul Ihya Ciomas Bogor. The testing process was based on the significance value obtained from the regression analysis.

The statistical findings demonstrated a significance value below 0.05, indicating that the alternative hypothesis was accepted while the null hypothesis was rejected. Therefore, it can be concluded that educational financing management has a positive and significant effect on the effectiveness of administrative governance at MA Darul Ihya Ciomas Bogor.

DISCUSSION

Educational Financing Management in Madrasah Governance

Educational financing management has increasingly become a strategic component in strengthening institutional accountability and organizational effectiveness within Islamic educational institutions. Financial governance significantly influences institutional performance, service quality, and administrative sustainability in schools (Kumwenda et al., 2026). Moreover, several previous studies have emphasized that ineffective financing systems are frequently a major obstacle to achieving educational effectiveness and organizational professionalism.

The findings of this study revealed that educational financing management at MA Darul Ihya Ciomas Bogor was categorized as high, with an overall mean score of 33.31. This result indicates that respondents generally perceived the madrasah's financing management practices positively. Several aspects, including budgeting, fund allocation, supervision, transparency, and the efficiency of financial use, were considered to have been implemented relatively well. The descriptive findings suggest that the institution has attempted to establish systematic financial governance mechanisms to support administrative and organizational activities effectively.

One of the important findings in this study is the relatively high perception regarding transparency and financial supervision practices. Previous research has shown that transparency in educational financing enhances stakeholder trust, institutional credibility, and organizational accountability (Tabuena, 2025; Kholik et al., 2026). Financial transparency is essential because it strengthens trust among stakeholders, including teachers, administrative staff, students, and the broader community. In the context of Islamic educational management, transparency and accountability are not merely administrative obligations but also ethical responsibilities closely related to the principles of amanah (trustworthiness) and institutional integrity.

In addition, effective financial management contributes significantly to organizational stability within educational institutions (Khalilov, 2026). Sinugbohan & Galigao (2025) argue that proper budgeting and resource allocation enhance institutional efficiency and improve managerial coordination. Well-planned budgeting enables *madrasahs* to allocate resources more efficiently and prioritize institutional needs appropriately. The findings indicate that respondents perceived financing management as supportive of daily administrative operations and institutional governance. This condition demonstrates that financial management is not limited to technical accounting activities but also functions as a managerial instrument that influences the effectiveness of organizational processes within the madrasah environment.

The findings of this study also reinforce educational management theories, emphasizing that financial governance constitutes one of the core dimensions of institutional effectiveness. Educational institutions with effective financial planning and supervision systems tend to demonstrate better organizational coordination and administrative performance (Setayesh et al., 2025). In this regard, financing management becomes closely connected to broader governance practices, including policy implementation, human resource coordination, and institutional accountability.

Furthermore, the relatively positive financing management conditions found in this study may reflect the growing professionalism of madrasah governance in Indonesia

(Shaturaev, 2021). Islamic educational institutions are increasingly encouraged to adopt modern management principles while maintaining their religious and social values. Consequently, financing management practices in *madrasahs* are gradually shifting from conventional administrative routines toward more systematic, accountable, and performance-oriented governance approaches.

Despite the positive findings, several financing indicators still showed moderate responses from participants, indicating that improvements remain necessary. Financial management effectiveness may still face challenges related to administrative consistency, monitoring systems, technological support, and institutional capacity. Therefore, continuous improvement in financing governance remains essential to strengthen institutional effectiveness and ensure sustainable administrative quality within the madrasah context.

Effectiveness of Administrative Governance in Madrasah Management

Administrative governance effectiveness has become an essential indicator in assessing the managerial quality of educational institutions, particularly within madrasah environments (Arifin & Arsyada, 2025). Educational administration not only serves as a technical mechanism for managing institutional documents and services but also represents schools' organizational capacity to ensure efficiency, accountability, and service quality. Previous educational management studies have highlighted that effective administrative systems significantly contribute to institutional productivity, organizational discipline, and stakeholder satisfaction (Onumadu & Patrick, 2026). Therefore, strengthening administrative governance has become increasingly important in improving the overall quality of educational institutions.

The findings of this study demonstrated that the effectiveness of administrative governance at MA Darul Ihya Ciomas Bogor was categorized as relatively high, with an overall mean score of 30.97. This result indicates that respondents generally perceived the administrative management processes within the madrasah positively. Several indicators, including document organization, service efficiency, administrative accuracy, and archival management, were considered to function adequately in supporting institutional activities. These findings suggest that the administrative system within the madrasah has been implemented in a relatively structured and organized manner.

One important finding from this study is a relatively positive perception of administrative service efficiency. Previous studies have argued that efficient administrative services contribute significantly to institutional effectiveness by facilitating faster coordination, clearer communication, and smoother organizational operations. In educational institutions, administrative effectiveness directly affects the quality of internal management processes, including academic administration, financial documentation, and institutional reporting systems. Consequently, administrative efficiency becomes an important element in ensuring institutional stability and operational continuity.

The findings also indicate that document management and archival organization were perceived positively by most respondents. Proper document management is crucial because educational institutions require systematic administrative records to support accountability, accreditation processes, and organizational transparency. Several educational administration scholars emphasize that organized archival systems help institutions maintain data accuracy, minimize administrative errors, and strengthen institutional professionalism (M.E.Sakthi.P et al., 2026). Therefore, the effectiveness of document management within the madrasah reflects the institution's commitment to maintaining administrative order and organizational accountability.

Furthermore, effective administrative governance supports broader institutional management objectives. Administrative systems serve as organizational instruments that connect various managerial activities (Abdulameer Abbas, 2023), including financial management, academic coordination, human resource administration, and communication among stakeholders. In this context, the findings suggest that effective administrative governance contributes not only to operational efficiency but also to institutional coordination and organizational effectiveness within the madrasah environment.

The positive administrative conditions identified in this study may also reflect the growing awareness among Islamic educational institutions regarding the importance of modern governance practices. *Madrasahs* are increasingly encouraged to adopt professional administrative standards in order to compete within contemporary educational systems (Afif et al., 2026). As a result, administrative governance is gradually evolving from conventional manual practices toward more systematic and accountable organizational management approaches.

However, several administrative indicators still demonstrated moderate response levels, indicating that improvements remain necessary. Administrative challenges may include limitations in technological integration, workload distribution, institutional facilities, and consistency in service implementation. Therefore, continuous improvement in administrative governance remains important to strengthen institutional effectiveness and support sustainable educational management within the madrasah context.

The Influence of Educational Financing Management on Administrative Governance Effectiveness

The relationship between educational financing management and administrative governance effectiveness has become an important issue in contemporary educational management studies (Obizue et al., 2025). Financial governance and administrative effectiveness are closely interconnected because institutional administration requires adequate financial support, systematic budgeting, and efficient resource allocation to function properly. Previous studies have emphasized that effective financial management positively contributes to organizational coordination, service efficiency, and institutional accountability. Therefore, understanding the relationship between financial management and administrative governance is essential to strengthening managerial performance in educational institutions, particularly in madrasah settings.

The statistical findings of this study demonstrate a strong and significant relationship between educational financing management and administrative governance effectiveness at MA Darul Ihya Ciomas Bogor. The Pearson correlation analysis yielded a coefficient of 0.753 ($p < 0.001$). This result indicates a strong positive relationship between the two variables, meaning that improvements in financing management tend to be followed by improvements in administrative governance effectiveness. The findings confirm that financial governance plays a substantial role in supporting administrative performance within educational institutions.

The regression analysis further strengthens these findings. The results revealed that educational financing management significantly influences administrative governance effectiveness, with an R-squared value of 0.568. This means that approximately 56.8% of the variation in administrative governance effectiveness can be explained by educational financing management, while the remaining percentage is influenced by other factors outside the scope of this study. In addition, the regression coefficient value of 1.413 indicates that every improvement in financing management contributes positively to the effectiveness of administrative governance.

One important implication of these findings is that financing management functions not merely as a financial mechanism but also as an organizational support system that directly affects institutional administration. Sukare & Mai-Ulu (2026) argued that institutions with effective financial governance generally demonstrate stronger administrative coordination, better organizational discipline, and more efficient service systems. Consequently, financial management should be viewed as an integral component of broader institutional governance practices rather than as a separate administrative function.

The findings also support management theories emphasizing the interdependence between organizational resources and institutional effectiveness. Educational institutions require stable financial planning to maintain administrative continuity (Arsyad et al., 2025), improve service quality, and support institutional accountability. Within the madrasah context, financing management enables institutions to provide adequate administrative facilities, maintain documentation systems, and support organizational operations more effectively. Therefore, effective financial management contributes substantially to *madrasahs*' institutional capacity to carry out administrative responsibilities.

Another important aspect emerging from this study is the practical implications for educational institutions, who have to face financial limitations and administrative challenges that may hinder institutional effectiveness (Azman et al., 2025). The findings suggest that strengthening financial management systems may be a strategic approach to improving the quality of administrative governance. This includes improving budgeting procedures, enhancing financial transparency, strengthening monitoring systems, and ensuring efficient allocation of institutional resources.

Although the findings indicate a strong influence of financing management on administrative effectiveness, this study also recognizes that other factors may contribute to administrative governance quality. Organizational culture, leadership style, technological infrastructure, human resource competence, and institutional policies may also affect administrative performance. Therefore, future studies are encouraged to explore additional variables that may further strengthen the understanding of administrative governance effectiveness in Islamic educational institutions.

Overall, the findings of this study confirm that educational financing management has a significant and positive influence on the effectiveness of administrative governance at MA Darul Ihya Ciomas Bogor. The study highlights the importance of integrating financial governance with institutional management strategies to improve organizational effectiveness, strengthen accountability, and support sustainable administration in madrasah environments.

Comparison with Previous Studies

The findings of this study closely align with previous research on the importance of financial governance in strengthening educational management and institutional effectiveness. A study titled "The Effectiveness of Islamic Education Financing Management Amid Government Spending Efficiency Policies" by Barus & Guchi (2023), emphasized that effective financing management plays a significant role in maintaining institutional stability and organizational efficiency within Islamic educational institutions. The study highlighted that proper budgeting, and financial supervision are essential in ensuring institutional sustainability, particularly amid financial policy challenges. Similarly, the present study found that educational financing management significantly influences administrative governance effectiveness at MA Darul Ihya Ciomas Bogor, indicating that strong financial governance contributes positively to institutional administration and organizational coordination.

Another relevant study, entitled "Educational Financing Management at Islamic Education Institutions" by Darifah & Erihadiana (2024), explained that financing management within Islamic educational institutions serves not only as a financial mechanism but also as an organizational strategy to improve educational quality and institutional effectiveness. The study emphasized the importance of planning, allocation, supervision, and transparency in educational financing systems. These findings are consistent with the current research, which revealed that respondents perceived financing management practices positively and acknowledged their contribution to improving administrative governance effectiveness. Both studies reinforce the argument that financial governance constitutes an important managerial component within Islamic educational institutions.

Furthermore, the study titled "The Effectiveness of Financial Management in Schools in Islamic Educational Institutions" by Wati & Karim (2025), also supports the findings of the present research. The study concluded that effective financial management contributes significantly to institutional efficiency, accountability, and administrative order within educational organizations. Similar to those findings, the current study demonstrated a strong positive relationship between educational financing management and administrative governance effectiveness, with a Pearson correlation coefficient of 0.753 and a significant regression result. This consistency strengthens the empirical evidence that financial governance directly affects institutional administration and organizational performance.

Despite these similarities, the present study offers a distinct contribution by specifically examining the influence of educational financing management on administrative governance effectiveness within a madrasah context. Previous studies generally focused on broader discussions of financial management effectiveness or institutional financing systems, whereas this study explicitly analyzes the statistical relationship between financial management and administrative governance effectiveness. Consequently, this research provides a more focused empirical understanding of how financial management contributes to administrative performance within Islamic secondary educational institutions.

Another distinctive aspect of this study lies in its localized institutional context, namely, MA Darul Ihya Ciomas Bogor. This focus provides practical insights into the implementation of financing management practices within community-based madrasah institutions. While previous studies discussed educational financing management at broader institutional levels, the current research specifically highlights how financial governance directly supports administrative effectiveness in daily institutional operations.

Overall, the comparison with previous studies demonstrates that this research's findings are theoretically and empirically consistent with the existing educational management literature. At the same time, this study provides additional empirical evidence on the relationship between financing management and administrative governance effectiveness in Islamic educational institutions, particularly in the context of madrasah administration in Indonesia.

Practical and Theoretical Implications

The findings of this study provide several important practical implications for educational institutions, particularly *madrasahs* seeking to strengthen institutional governance and administrative effectiveness. One major implication is that educational financing management should be prioritized as a strategic component of institutional administration. Effective budgeting, transparent financial allocation, and systematic supervision significantly improve administrative performance and organizational coordination. Therefore, educational leaders should continuously strengthen financial governance systems to support institutional effectiveness.

The study also highlights the importance of transparency and accountability in financing management practices. Financial transparency not only improves stakeholder trust but also strengthens organizational discipline and institutional credibility. In the madrasah context, accountable financing systems may help institutions improve administrative quality while maintaining public confidence in educational governance. Consequently, institutional leaders are encouraged to develop more transparent reporting mechanisms and strengthen financial monitoring systems within their organizations.

Another practical implication concerns the need for administrative modernization within Islamic educational institutions. The findings indicate that effective financing management positively supports administrative efficiency and document organization. Therefore, *madrasahs* should consider integrating technological systems into administrative and financial management processes. Digital administration, computerized financial reporting, and systematic documentation systems may enhance organizational efficiency and reduce administrative errors.

From a theoretical perspective, this study contributes to the educational management literature by reinforcing theories that emphasize the relationship between financial governance and institutional effectiveness. In this regard, educational financing management can be understood not merely as a technical financial activity but also as a managerial process directly connected to organizational effectiveness.

The study also contributes to the growing body of literature concerning Islamic educational management. Research on financial governance within madrasah administration remains relatively limited compared to studies of public educational institutions. Therefore, this study enriches the academic discussion of the managerial dynamics of Islamic educational institutions and provides empirical evidence on the role of financing management in supporting the effectiveness of administrative governance.

Furthermore, the findings may serve as a reference for policymakers and educational practitioners in designing institutional governance strategies. Strengthening financial governance systems may become an effective approach for improving administrative quality, organizational accountability, and educational service effectiveness within Islamic educational institutions.

Research Limitations and Future Research Directions

Although this study successfully identified a significant relationship between educational financing management and administrative governance effectiveness, several limitations should be acknowledged. One limitation is the relatively small sample size of 35 respondents from a single madrasah institution. This condition may limit the generalizability of the findings to broader educational contexts. Consequently, the results should be interpreted cautiously when applied to different institutional settings or larger populations.

Another limitation relates to the use of self-reported questionnaire data. Respondents may have subjective perceptions regarding financing management and administrative effectiveness, which could influence the objectivity of the findings. In addition, questionnaire-based research may not fully capture the complexity of institutional management practices occurring in everyday educational administration. Therefore, future studies may combine quantitative and qualitative approaches to obtain more comprehensive insights into educational governance processes.

This study also focused primarily on the influence of educational financing management while excluding other variables that may affect administrative governance effectiveness. Organizational culture, leadership style, technological infrastructure, human resource competence, and institutional policy may also play important roles in shaping administrative performance. As a result, future research is encouraged to incorporate additional variables to develop a broader understanding of institutional governance effectiveness within Islamic educational institutions.

Another limitation concerns the study's cross-sectional design, which captures institutional conditions only at a single point in time. Educational administration and financial governance may change dynamically in response to institutional policies, leadership transitions, or external environmental factors. Therefore, longitudinal studies are recommended to observe the long-term relationship between financial management and administrative effectiveness within educational institutions.

Future research may also expand the scope of investigation by comparing *madrasahs* or other educational institutions across regions. Comparative studies could provide deeper insights into how institutional characteristics, organizational culture, and resource availability influence financing management and administrative governance practices. Such studies would significantly advance the educational management literature, particularly in Islamic educational administration.

Overall, despite its limitations, this study provides meaningful empirical evidence regarding the significant role of educational financing management in supporting administrative governance effectiveness within madrasah institutions. The findings offer both theoretical and practical contributions while opening opportunities for further exploration in Islamic educational management research.

CONCLUSION

This study concludes that educational financing management has a significant and positive influence on the effectiveness of administrative governance at MA Darul Ihya Ciomas Bogor. The findings revealed that respondents evaluated the implementation of financial management, including budgeting, fund allocation, financial supervision, transparency, and efficiency, positively. Likewise, the effectiveness of administrative governance, reflected through administrative accuracy, document organization, service efficiency, and archival management, also demonstrated relatively strong results. Statistical analysis further confirmed a significant relationship between the two variables, as indicated by a Pearson correlation coefficient of 0.753 and a p-value of < 0.001. In addition, the regression analysis showed that educational financing management accounted for 56.8% of the effectiveness of administrative governance, indicating that financial governance is an important determinant of institutional administrative performance.

The findings reinforce educational management theories emphasizing that financial governance is closely related to institutional effectiveness and organizational coordination. Within the context of Islamic educational institutions, financing management functions not only as a technical financial activity but also as a strategic managerial instrument supporting accountability, administrative order, and organizational sustainability. This study, therefore, contributes to the growing discourse on Islamic educational management by providing empirical evidence on the relationship between financial management and administrative governance effectiveness in a madrasah context.

Nevertheless, this study has several limitations that should be acknowledged. The research involved a relatively small sample of 35 respondents from a single madrasah institution, which may limit the generalizability of the findings. Additionally, the study relied primarily on questionnaire-based quantitative data, which may not fully capture the complexity of institutional financial governance and administrative practices.

Based on these limitations, future studies are encouraged to involve larger samples and broader institutional contexts to strengthen the generalizability of the findings. Future researchers may also apply mixed-method or qualitative approaches to obtain deeper insights into financing management practices and administrative governance processes within Islamic educational institutions. Furthermore, additional variables such as leadership style, digital administration systems, organizational culture, and institutional accountability may be explored to develop a more comprehensive understanding of educational governance effectiveness in madrasah environments.

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