

IMPLEMENTATION OF FINANCIAL GOVERNANCE IN ISLAMIC EDUCATIONAL INSTITUTIONS OF MADRASAH IBTIDAIYAH IN MEDAN

M. Fajri Syahroni Siregar

¹ syahronisiregar1404@gmail.com

UIN Sumatera Utara

ARTICLE INFO

Keywords:

Financial ;
Institution ;
Madrasah

Article history:

Received 2023-05-30

Revised 2023-05-31

Accepted 2023-06-05

ABSTRACT

Financial Governance is a policy that regulates and controls financial operations by protecting rights through controlling the company's operational processes to achieve company goals based on the provisions of Allah SWT. This study aims to look at the implementation of Financial Governance carried out at Islamic Education Institutions Madrasah Ibtidaiyah in Medan. This study uses a qualitative descriptive approach using primary data (through interviews and distributing questionnaires) and secondary data). The results of the study show that the Madrasah Ibtidaiyah Islamic Education Institution has implemented Financial Governance through the Good Corporate Governance approach and the addition of Shariah Compliance indicators to this implementation.

This is an open access article under the [CC BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) license.



Corresponding Author:

M. Fajri Syahroni Siregar: syahronisiregar1404@gmail.com

UIN Sumatera Utara

1. INTRODUCTION

In the beginning, Islamic education was carried out in households, khuttabas, and mosques in teaching activities that took place on a scientific and spiritual religious basis with the aim of being able to practice religious teachings properly and correctly (Muslimin, 2004:60). The essence of Islamic education is a process of guiding and directing the growth and development of students so that they become mature human beings according to the goals of Islamic education (Dhaifi et al, 2022). The principles of Islamic education are the principles of development and growth in the realm of continuous life between worldly and ukhrawiyah life, physical and spiritual or between material life and mental-spiritual. Apart from that, there are also other principles in operational implementation such as fair and equitable principles, comprehensive principles and integrality principles (Suhartini, 2004)

Since the Dutch colonial era, education in madrasas has often received discriminatory treatment. This was because the Dutch colonizers considered education in madrasas to be a threat and an inhibiting factor and a barrier to the advancement of Dutch interests (Rasiin, 2003). During the Old Order era, religious education was held in madrasas in the form of non-formal education under the guidance of the Ministry of Religion (Syarif, 2020) Along with developments, madrasa education has been recognized as part of the National Education System (Sisdiknas) after the enactment of Law Number 12 of 1954 which became the first legal reference for the position of madrasas in the National Education System (Sisdiknas). Alawiyah, 2014).

Madrasah education consists of three levels of formal education, namely ibtdaiyah, tsanawiyah, and aliyah. In addition, madrasas are also developing vocational madrasas to produce graduates who are ready to work and have special expertise in certain fields (Supandi et al, 2020). The role of madrasas and the legal position of madrasas is reinforced in the National Education System Law Number 2 of 1989 article 11 paragraph 1 which states that the types of education included in the school education pathway consist of general education, vocational education, special education, official education, religious education, academic education, , and professional education.

But now the Indonesian government is very involved in various existing activities, including education, community, health, and economic activities. This is based on the government's goal of increasing people's welfare by increasing a country's income. The government always strives to create good governance that aims to gain prosperity. although sometimes failure is unavoidable. One of the government's efforts to improve the education of a country is by having a Committee. The Committee is very important for the progress of the Madrasah Ibtidaiyah Islamic Education Institution because in the development of an Islamic Elementary School Islamic Education Institution it is very dependent on the contribution of the Committee in carrying out financial intermediaries and other functions. (Marimin, 2015)

The committee is very functioning to collect incoming funds well, to channel funds for the development of educational institutions. If there is no fundraising activity, the Madrasah Ibtidaiyah Islamic Education Institute will have great difficulty in storing all of its assets so that it will affect risks from external parties. In fact, the activities of channeling funds, the institution plays an important role in helping to meet the needs. Meanwhile, in providing other services, the Committee also accepts all transaction activities, whether in payment of school fees, transfers, scholarships and much more, making it easier to access a transaction. (OJK, 2017)

When serving, there is a system implemented by the Committee at educational institutions in Indonesia, namely those that carry out all of their functions without being based on the demands of Islamic sharia. When applying the principles of governance should be applied so as not to cause a breakdown in relationships and

uncontrollable management of the Committee. (Hanika, 2018) In addition, the Committee can survive because there are results that do not directly affect the monetary crisis. (Sudarsono, 2009) However, in implementing this governance there are differences in the use of the system, where Islamic banks use the Islamic system.

The main purpose of having a committee in an educational institution is to provide funding for Islamic educational institutions throughout Indonesia, especially for Muslims. (Zulkifli, 2015). The Committee must have targets and objectives through its various activities, namely raising funds, channeling funds and other Committee services. Every committee in an educational institution must continue to strive to apply the principles of Good Corporate Governance and comply with the latest regulations. The implementation of corporate governance is based on the principles of Transparency, Accountability, Responsibility, Professional, Fairness. Moreover, these GCG principles are in line with sharia principles so that the application of GCG principles is something that must be done.

In implementing Good Corporate Governance that uses the sharia system, it is also called Financial Governance. Financial Governance has several principles and indicators that are used to help strengthen the practice. According to Tapanjeh who directly analyzes the differences between the two in the implementation of Financial Governance which is different from Good Corporate Governance, and he concludes that Financial Governance has a broader range of principles than Good Corporate Governance. (Blessings, 2014). There are several principles applied in Financial Governance, namely shiddiq, amanah, tabligh and fathanah. (Endraswati, 2015). If fraud occurs, then the internal parties of the Madrasah Ibtidaiyah Islamic Education Institute who have violated the rules and also violated the provisions of Islamic sharia can get sanctions. With provisions like this, it will make students as well as their parents and guardians comfortable and increase their trust in the educational institution so that it will affect the increase in profit quality in the educational institution.

Service to the world The committee is the key that distinguishes every educational institution, so it plays an important role in achieving company goals. Service industry This committee is closely related to trust, service, and close relationships combined with the best interactions with customers. A paradigm that so far considers service to be the full responsibility of employees who are on the front liners (front guard) should be changed. Front liners can also only work with the best performance with full and total back office support. Good service must be able to make it easier for customers to get through complicated and long hassles. So that the application of Financial Governance is certainly useful for Islamic Education Institutions Madrasah Ibtidaiyah. Moreover, the purpose of implementing Financial Governance is to stabilize the growth of these educational institutions in order to increase public trust and the financial system. With the success of Islamic educational institutions in implementing Financial Governance, it can improve the position of an Islamic Education Institution for Madrasah Ibtidaiyah at the National or International level. (Maradita, 2014)

Therefore, the authors are interested in examining the implementation of Financial Governance in Islamic Education Institutions Madrasah Ibtidaiyah in Medan. This is because it can grow well and with the demands of government regulations that uphold Islamic values. So researchers want to see how to improve service performance.

2. METHODS

The approach used in this study is descriptive qualitative. According to John Creswell, the qualitative research method is a technique in making scientific work that uses an approach or tracing the environment either by interviews, observations and surveys of the symptoms being studied so that researchers can understand a symptom. (Raco, 2010) Meanwhile, according to (Lexy J, 2005) qualitative research method is a research that intends to understand the phenomena experienced by research subjects by means of descriptions in the form of words and language.

. From these facts the researcher was able to produce an analysis of the implementation of Financial Governance to increase the growth of Islamic Education Institutions for Madrasah Ibtidaiyah. The purpose and direction of this research is to see the implementation of Financial Governance to Improve the Performance of Islamic Education Institutions at Madrasah Ibtidaiyah. The data source used to conduct this research is primary data which is original data that has been collected by researchers to specifically answer their research. Primary data in this study, researchers used interviews and questionnaires. Secondary data is data that has been collected by other parties, not from the researchers themselves. Secondary data includes both published and unpublished documents, books, journals, and others. (Kartika, 2017) The secondary data in this study comes from the governance report

The data collection technique used in this study, namely interviews with researchers asking several questions to informants to gather the information needed by researchers. The form of interview used in this study is structured interviews (Bungin, 2013). Then Study Documentation Study Documentation to collect supporting documents to help researchers to get research results. researchers need documents such as the annual report on governance of educational institutions. Data analysis is a process of searching for data. After the data is collected, the researcher can carry out data reduction, namely choosing, summarizing the things that are the answer to the problem under study. The next step is presenting the data. Presentation of data can be done by making brief descriptions, charts or relationships between categories. The final stage is verification. If the description is supported by strong evidence, then the description is a credible description.

3. FINDINGS AND DISCUSSION

Madrasahs also have their own challenges in providing education. The challenges of implementing madrasah education include: first, the rapid development

of science, technology, social change and globalization, which is not accompanied by acceleration of conceptual, methodological and administrative techniques, management within the madrasah environment. Second, bureaucratic obstacles in structuring procedures for the development of both madrasah institutions, organization, administration as well as curriculum and methodological techniques. Third, the demand for computerization in the education administration system, the completeness of laboratory and library equipment that is still needed increases widely and professionally with respect to the demands it faces. Fourth, the implementation of partnerships and the implementation of education in madrasas between supervisors and the community managing madrasas has not been developed optimally and professionally. Fifth, the unpreparedness of the implementation of education in madrasas regarding the demands of the curriculum for the development of science and technology as well as social changes, especially in the relationship between the ability of educational methodologies and management techniques. Sixth, the development of education in madrasas is generally carried out by people with low economic backgrounds, however, they must accommodate students who come from disadvantaged communities. the unpreparedness of the implementation of education in madrasas with regard to the demands of the curriculum for the development of science and technology and social change, especially in the relationship between educational methodological and management technical capabilities. Sixth, the development of education in madrasas is generally organized by people with low economic backgrounds, however, they must accommodate students who come from disadvantaged communities. the unpreparedness of the implementation of education in madrasas with regard to the demands of the curriculum for the development of science and technology and social change, especially in the relationship between educational methodological and management technical capabilities. Sixth, the development of education in madrasas is generally organized by people with low economic backgrounds, however, they must accommodate students who come from disadvantaged communities.

In Islamic educational institutions, GCG can be focused on fulfilling aspects of governance structure and governance processes in accordance with applicable regulations and/or meeting recommendations from regulatory regulations/supervisory authorities. Fulfillment of the governance structure, among others, through improvements to procedural policies, management information systems and the main tasks and functions of each organizational structure. A good governance structure is expected to support the effectiveness of the process of implementing the principles of Good Corporate Governance.

In an effort to maintain and improve the quality of GCG implementation, the application of the principles of Good Corporate Governance is quite adequate. If there are weaknesses in the application of the principles of Good Corporate Governance, in general these weaknesses are less significant and can be resolved by normal actions by the management of the Madrasah Ibtidaiyah Islamic Education Institute in Medan

Analysis of Implementation of Financial Governance in Islamic Education Institutions Madrasah Ibtidaiyah in Medan

The classic problems of implementing education in madrasas are related to the management of madrasas which are under the guidance of two ministries, namely the Ministry of Education and the Ministry of Religion, the gap between public and private madrasas, and the low quality of madrasas. Madrasah education in Indonesia has private status which is managed by the community independently through the educational foundations they have founded. In this case, attention to private madrasah needs to be increased

Based on the results of the study, before the Madrasah Ibtidaiyah Islamic Education Institution in Medan had implemented Good Corporate Governance, it was still not based on sharia because there was no obligation to contain sharia elements. The committee at a Madrasah Ibtidaiyah Islamic Education Institution in Medan City certainly has a Sharia Business Unit (UUS) that uses Financial Governance. Implementation of Good Corporate Governance in Madrasah Ibtidaiyah Islamic Education Institutions in Medan and regarding Good Corporate Governance, every educational institution that applies ICG has a CHECK indicator, namely: Transparency, Accountability, Responsibility, Independence and Fairness. This is because of Financial Governance.

There are several weaknesses in Islamic education, including the allocation of time for education in madrasas, the content of the curriculum is too dense, inadequate facilities and infrastructure, lack of teacher cooperation, lack of teacher competence in the sciences being taught, and lack of comprehensive ability to answer problems in the times. Madrasah Ibtidaiyah Islamic Education Institutions in Medan can also have policies in implementing Financial Governance. Financial governance policies made by the Madrasah Ibtidaiyah Islamic Education Institute in Medan should be formed with procedures for implementing financial governance. From these procedures a standard operating procedure (SOP) was formed in implementing Financial Governance. In implementing Financial Governance, Islamic Education Institutions Madrasah Ibtidaiyah in Medan use TARPROP indicators, namely:

1. transparency(Information Disclosure)

Disclosure of information is openness in disclosing information, both in the decision-making process and in disclosing material and relevant information about the company. The application of the principle of openness in the activities of the Madrasah Ibtidaiyah Islamic Education Institute in Medan includes:

- a. The Annual Report of Islamic Education Institutions for Madrasah Ibtidaiyah in Medan contains important information on the management of Islamic Education Institutions for Madrasah Ibtidaiyah in Medan
 - 1) Financial condition audit results by external auditors
 - 2) Composition of management (Directors and Commissioners)
 - 3) Risk management system

- 4) Internal monitoring and control system
 - 5) Important events that can affect the condition of the company
 - 6) Meetings held
- b. The Madrasah Ibtidaiyah Islamic Education Institute in Medan discloses important information, namely:
- 1) Report quarterly which containing report management routine,
 - 2) Compliance in paying taxes
 - 3) HR management mechanism
2. *Accountability* (accountability)

Accountability is the clarity of functions, implementation and accountability of all levels so that the management of Islamic Education Institutions Madrasah Ibtidaiyah in Medan is carried out effectively. The Madrasah Ibtidaiyah Islamic Education Institute in Medan determines the details of the duties and responsibilities of each line and continues to strive so that all employees have the ability according to their duties, responsibilities and roles in implementing GCG. The Madrasah Ibtidaiyah Islamic Education Institute in Medan creates an effective internal control system for financial management. Then the GMS, among others, has the authority to approve long-term plans, annual budget plans, approve annual reports, determine the distribution of profits and dividends paid.

3. *Responsibility*(Accountability)

Accountability, namely conformity in the management of Islamic Education Institutions Madrasah Ibtidaiyah in Medan with applicable laws and regulations and sound corporate principles. Principles of Accountability for Madrasah Ibtidaiyah Islamic Education Institutions in Medan are:

- a. Carry out tax obligations properly
- b. Comply with the provisions of the occupational safety and health and environmental laws
- c. Carry out community development obligations, for example by participating in developing small businesses and cooperatives
- d. Implement the Manpower Act (Law No.13 of 2003),

Indicators of responsibility or responsibility of Islamic Education Institutions Madrasah Ibtidaiyah in Medan must have responsibility for matters reported in the financial statements. Every matter that is reported in the financial statements, the Islamic Education Institute for Madrasah Ibtidaiyah in Medan will be accountable to the parties who have authority to examine the financial statements. In addition, the indicator of responsibility must have an important role in management in accordance with established regulations.

4. Fairness

Fairness is fairness and equality in fulfilling the rights of stakeholders. The Madrasah Ibtidaiyah Islamic Education Institute in Medan guarantees that every interested party gets fair treatment according to the provisions of the applicable

laws and regulations. Implementation of Madrasah Ibtidaiyah Islamic Education Institutions in Medan on the principle of fairness, among others:

- a. The Madrasah Ibtidaiyah Islamic Education Institute in Medan will treat all partners fairly and transparently
- b. The Madrasah Ibtidaiyah Islamic Education Institute in Medan will provide good and safe working conditions for each employee in accordance with the capabilities of the Madrasah Ibtidaiyah Islamic Education Institution in Medan and the applicable laws and regulations
- c. The Madrasah Ibtidaiyah Islamic Education Institute in Medan will treat every employee fairly and freely.

The existence of company fairness can see the stability of whether the Madrasah Ibtidaiyah Islamic Education Institution in Medan is growing rapidly, growing but not rapidly or the Islamic Education Institution for Madrasah Ibtidaiyah in Medan is not experiencing developments in financial reports. With the existence of equality indicators, the Madrasah Ibtidaiyah Islamic Education Institution in Medan in improving the performance of employees of the Islamic Elementary School Islamic Education Institution in Medan. Implementation of variable fairness in Financial Governance in Islamic Education Institutions Madrasah Ibtidaiyah in Medan.

5. Professional

Professional is a situation in which the Madrasah Ibtidaiyah Islamic Education Institution in Medan is managed professionally without conflict of interest and influence or pressure from any party that is not in accordance with applicable laws and regulations and sound corporate principles. professionals include:

- a. Among the organs of the Madrasah Ibtidaiyah Islamic Education Institution in Medan respect each other's rights, obligations, duties, authorities and responsibilities, not dominating one another
- b. Apart from the organs of the Madrasah Ibtidaiyah Islamic Education Institution in Medan, they may not interfere in the management of the Madrasah Ibtidaiyah Islamic Education Institution in Medan

Professional indicators for Islamic Education Institutions for Madrasah Ibtidaiyah in Medan must have the competence to be able to act objectively so that in recording or publishing financial reports Islamic Education Institutions for Madrasah Ibtidaiyah in Medan carry out these activities with a sense of procession, namely publishing reports that are true and that do not have an element of pressure or consideration by several parties. Professional application in Islamic Education Institutions Madrasah Ibtidaiyah in Medan can be concluded to include professional indicators.

6. *Sharia Compliance*

Sharia compliance is the observance of Islamic Education Institutions Madrasah Ibtidaiyah in Medan towards sharia principles. The Madrasah

Ibtidaiyah Islamic Education Institution in Medan is a financial institution that operates according to sharia principles, which means that as long as the Madrasah Ibtidaiyah Islamic Education Institution in Medan operates it always follows the established conditions. Sharia provisions, namely carrying out everything that is ordered in the manner of muamalah, elements of sharia that must be implemented and implemented in Islamic Education Institutions Madrasah Ibtidaiyah in Medan, namely:

- a. Does not contain elements of usury, gharar and maysir in every transaction
- b. Madrasah Ibtidaiyah Islamic Education Institutions in Medan must implement sharia compliance

Sharia compliance is highly valued by the Islamic Education Institute for Madrasah Ibtidaiyah in Medan in carrying out all of its activities. Moreover, it must be in accordance with the provisions set by the Sharia Supervisory Board through the DSN-MUI Fatwa. In preparing the financial reports, every activity described in the report is in accordance with sharia compliance because every activity carried out by the Islamic Education Institute for Madrasah Ibtidaiyah in Medan is supervised and there are fatwas governing these activities.

In compiling financial reports, the indicators on Financial Governance are interrelated so as to produce a good financial report. The indicators on Financial Governance cannot be separated from one another. This is because, if one of these indicators is not used, the Financial Governance of Islamic Education Institutions for Madrasah Ibtidaiyah in Medan will be imperfect so that it will affect the growth of Islamic Education Institutions for Madrasah Ibtidaiyah in Medan.

The use of Financial Governance indicators is not only used in financial reports, the financial reports described above are one example of activities that require all indicators of Financial Governance. Every activity carried out at the Madrasah Ibtidaiyah Islamic Education Institution in Medan really needs Financial Governance to guide the running of the Madrasah Ibtidaiyah Islamic Education Institution in Medan

Implementation of Financial Governance, not only regulates the activities of Islamic Education Institutions Madrasah Ibtidaiyah in Medan, but the implementation of Financial Governance also regulates activities to be carried out by stakeholders and employees. With these rules, the activities carried out will be more focused so that every Islamic Education Institution for Madrasah Ibtidaiyah in Medan knows their respective duties and responsibilities. In this case, every organ of the Madrasah Ibtidaiyah Islamic Education Institution in Medan must fulfill the obligations set and supervised by the Financial Services Authority (OJK), the Sharia Supervisory Board (DPS) and the Board of Directors.

To prove the results of the interviews that have been conducted, the researchers distributed questionnaires to employees of the Madrasah Ibtidaiyah Islamic Education Institute in Medan.

Impact of Implementation of Financial Governance

Madrasah Ibtidaiyah Islamic Education Institutions in Medan which have carried out the implementation carried out by the organs of the Madrasah Ibtidaiyah Islamic Education Institutions in Medan, a good institution means that the level of financial soundness is also good, as well as Islamic Education Institutions Madrasah Ibtidaiyah in Medan after implementing Good Corporate Governance, Institutions Madrasah Ibtidaiyah Islamic Education in Medan got a good score, so it can be interpreted that the health of the Madrasah Ibtidaiyah Islamic Education Institution in Medan is also good. But if the Madrasah Ibtidaiyah Islamic Education Institution in Medan does not implement Good Corporate Governance properly,

Madrasah Ibtidaiyah Islamic Education Institutions in Medan are currently carrying out their daily activities using Financial Management, (Alawiyah, 2014) there is no significant impact on the governance used in Madrasah Ibtidaiyah Islamic Education Institutions in Medan. Because in this case, every activity undertaken before or after sharia is the same. But the difference between the two is only the Sharia Supervisory Board

4. CONCLUSION

Based on the results of the research that has been done, the representatives of the compliance division and employees of the Madrasah Ibtidaiyah Islamic Education Institute in Medan, that the Madrasah Ibtidaiyah Islamic Education Institutions in Medan have implemented Financial Governance through the Good Corporate Governance approach and there is an additional indicator, namely Shariah Compliance. Implementation of Financial Governance in Islamic Education Institutions Madrasah Ibtidaiyah in Medan has 6 indicators namely transparency, accountability, responsibility, fairness, professionalism and shariah compliance. Based on the results of the research that has been implemented very well.

REFERENCES

- Alawiyah, F. Madrasah Education in Indonesia Islamic School Education In Indonesia. *Aspiration* 5(1), 2014
- Bungin, B. *Social & Economic Research Methodology Quantitative and Qualitative Formats for Sociology, Public Policy, Communication, Management, and Marketing Studies*. Jakarta: Kencana, 2013.
- Dhaifi, Zakariya, Salehudin. (2022). Islamic Education Optimized Towards the Essence of Education in Islamic Teachings. *Review of Islamic Studies*, 1(2): 137-142.
- Dian Berkah, D. Implementation of Financial Governance Principles in the Guidelines for Health Charitable Businesses. *Ahkam Journal* (2014): 104
- Endraswati. H. Initial Concept of Financial Governance: Future Research

- Opportunities. *Journal of Muqtasid* (2015): 89-108
- Financial Services Authority. (2017). Commercial banks. Accessed on 7 may 2022 via <https://www.ojk.go.id/id/kanal/Komite/pages/Bank-Umum.aspx>
- Hanika, Z. The Effect of Applying the Principles of Good Corporate Governance (GCG) on the Financial Performance of Bank Aceh Syariah. Unpublished Thesis. Banda Aceh: Ar-Raniry State Islamic University. 2018
- Kartika, D. The Effect of Understanding of Sharia Committee Students on Profit and Interest Sharing on Interests to Become Customers of Bank Suariah Case Study of Sharia Committee Students of IAIN Surakarta Class of 2014-2016. Unpublished Thesis. (Surakarta: Faculty of Islamic Economics and Business, 2017)
- Maradita, A. Characteristics of Good Corporate Governance in Islamic Banks and Conventional Banks. *Journal of Legal Practitioners* (2014): 191-204.
- Marimin, A., Romadhoni, AH, Fitria, TN Development of Islamic Banks in Indonesia. *Scientific Journal of Islamic Economics* (2015): 75-87
- Moleong, LJ *Qualitative Research Methodology*. Bandung: Rosdakarya Youth, 2005.
- Muslimin, K. "The Growth of Madrasas in the Early Period" in the book *Anthology of the History of Growth and Development of Classical Islamic Education Institutions*. London: Space. 2004.
- Purnamasari, GAY, Ariyanto, D. "Comparative Analysis of the Financial Performance of Conventional Banks and Islamic Banks for the 2010-2014 Period". *E-Journal of Accounting*. 15(1) (2016):82-110
- Raco, RJ and Conny R. Semiawan, *Qualitative Research Methods of Types, Characteristics and Excellence*. Jakarta: Grasindo, 2010.
- Rasiin. "Islamic Education in Indonesia in the Dutch Age" in the *Kapita Selecta of Islamic Education*. London: Space. 2003.
- Sudarsono, H. 'The Impact of the Global Financial Crisis on Committees in Indonesia: Comparison between Conventional Banks and Islamic Banks'. *Journal of Islamic Economics*. 3(1), (2009): 12-23
- Suhartini, Ai.. *Fundamentals of Islamic Education Theoretical Framework in the Anthology of the History of Growth and Development of Classical Islamic Education Institutions*. London: Space. 2004
- Supendi, P., Palah, Hasanah, A. (2020). Development of Character Education Models in Madrasas Through the Establishment of the Tahajud Prayer. *Jurnal Pendidikan Agama Islam*, 17(2): 101-118.
- Syarif, F. (2020). The History of Madrasa Development in Indonesia. *Tsaqofah & Tarikh: Jurnal Kebudayaan dan Sejarah Islam*, 5(1): 23-40.
- Zulkifli. School Committee Between Ambition And Reality. *Potential Journal* 14(1), (2015): 99-127.