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IMPLEMENTING FUNCTIONS OF MANAGEMENT IN ISLAMIC EDUCATION INSTITUTIONS

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ABSTRACT

This paper attempts to expose functions of management implemented in Islamic education institutions. This present study promotes an interesting fact, in which the functions of management have existed and been implemented in industry. Initially, the emergence of management was closely related to the Industrial Revolution. The supporters of this revolution required management as a means to penetrate the future that is full of uncertainties, risks, and secrets. Most of the thoughts on organizations and management emerged from the company leaders or practitioners who noted their close observation and spread it to others. During the nineteenth century and in the beginning of twentieth century, lots of students, industrialists, and government officials put their interests in management. It is essential to notice that the managers applied the functions of management in their job descriptions, namely: planning, organizing, actuating, and controlling, as they were suggested by George R. Terry. It indicates that management which plays a role as universal knowledge and employs a framework of systematic studies can be implemented in every single organization, including company, education, and religion-based organizations. This statement, furthermore, becomes an entry point to deem the management functions and their implementation in Islamic education institutions.

Keywords: *Functions of Management, Islamic Education Institutions*

Introduction

George R. Terry has ever shown five combination of the most common fundamental function in order to achieve the goal of an organization in management context. One of the fundamental function combinations which he had introduced contains planning, organizing, actuating and controlling[1]. Terry called

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[1] George R. Terry, *Prinsip-Prinsip Manajemen,* translated by J. Smith D.F.M., (Jakarta: PT. Bumi Aksara, 2013), p. 15.

the four functions as managerial functions[2]. The four managerial functions also become the substance as the main concerns of educational management as a process[3]. Those management functions directly related to education institution for it is a type of organization. Thus, management functions are implemented in the whole activities of the organization, including Islamic education institution[4].

The management functions in education institution conceptually includes planning implementation, controlling and supervision related to human resource, learning source, curriculum, financial and facility in order to achieve the education goals effectively and efficiently[5]. The management functions, viewed from the perspective Islamic management are considered incomplete. The Islamic Management adds several functions to complete them, namely function of *niat* (intention), *tawakkal* (trust in Allah SWT.), and *muhasabah* (self-reflection). The *niat* (intention) function will be discussed here, while two other functions which are *tawakkal* (trust in Allah swt.), and *muhasabah* (self-reflection) will not be discussed here.

Islamic education institution itself needs administration or managerial implementation as effective as possible. What is meant by Islamic institution in this paper are in the form of madrasah, pesantren (Islamic boarding school), or other Islamic education institution. The Islamic education institution will not be able to advance, to compete competitively with other education institution, even left behind, they were not sought after by public or Islamic community, or even

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[2]Another Management expert, Catheryn Seckler Hudson called it organization's main steps an management which includes formulation process and reformulation of main common wisdom, the process of giving, distributing, and administering the authority, planning, organizing, budgeting, employment, implementation, reporting, deployment, .directing and controlling process. (Read Catheryn Seckler Hudson, *Organisasi dan Manajemen,* edited by Dr. Buchari Zainun, (Jakarta: Balai Aksara, 1982), p. 30-31.

[3] Husaini Usman, *Manajemen Teori, Praktik, dan Riset Pendidikan,* (Jakarta: PT. Bumi Aksara, 2013), p. 19.

[4] Hikmat, *Manajemen Pendidikan,* (Bandung: Pustaka Setia, 2011), p. 30.

[5] Manap Somantri, *Perencanaan Pendidikan,* (Bengkulu: IPB Press, 2014), p. 1.

decimated if the Islamic education institution refuses to implement management functions.[6]

This paper attempts to elaborate how management functions is implemented in Islamic education institution which is organized in subtopics namely, planning, organizing, controlling, evaluation, and budget allocation in Islamic education institution.

Result and Discussion

Intention in the Perspective of Islamic Management

Islamic management is a value based management. Therefore, every step of the management process needs to be related to values. What is meant by value here is something which is considered precious and valuable by the society such as knowledge, integrity, prosperity, power, and art. Value is often closely associated with culture, which means a culture is the manifestation of its values. Value becomes the internal motivation which mobilizes someone or a society and determine behavioral pattern[7]. One of many values in Islamic management is intention.

Intention has an important place in someone's life because it determines the validity of one's deed and has implication of whether the deed will be accepted or rejected. Rasulullah Muhammad SAW had said related to intention:

انّما الاعمال بالنّيّات و انّما لكلّ امرئ ما نوي ..[8].

According to Syekh Samir al-Hadhramiy, intention means the intent to do something followed by the action of doing the deed." (النّيّة قصد الشئ مقترنا

بفعله)[9]

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[6] Etik Kurniawati, "Manajemen Strategik Lembaga Pendidikan Islam dalam Meningkatkan Mutu Pendidikan Studi Kasus di Madrasah Aliyah Nahdlatul Ulama Gondang Sragen", Jurnal At-Taqaddum, 1(Juli, Vol. 9, 2017), p. 115-116.

[7] Akademi Pengurusan YaPEIM, *Islamic Management: The Application of Quranic Principles & Values,* (Kuala Lumpur: Akademi Pengurusan YaPEIM Sdn. Bhd., 2013), p. 112.

[8] Imam Nawawi ad-Dimasyqi, *Riyadh as-Shalihin,* (Beirut: Dar al-Fikr, 1994), p. 5.

Imam Al Ghazali explained that intention is not just an expression or statement uttered by mouth, but also the existence of willingness and compliance in expressing it. The willingness and compliance towards the intended deed became the reason why the deed is uttered by mouth. If there is no willingness, compliance or intention in one's heart, the merely verbal expression has no meaning. Therefore, for example intention in shalat that merely verbal expression (uttered by mouth) is considered void of meaning.[10]

In the context of management process, Islam teaches that every deed has to be preceded with intention, which is to make up one's mind and deed simultaneously. The requirement for intention is sincerity to Allah swt. As a form of devotion to Him and invoke His blessing. Intention (sincerely for Allah) is the realization of Tauhid in the sense that Allah swt. is the ultimate goal of devotions. Without the intention, no matter how noble someone's deed, it will not be accepted by Allah swt. as a good deed that will be rewarded in the afterlife. The value of someone's deed in determined by its intention, namely for what and for whom the deed is committed.[11]

Someone's deed is considered sincere if intention and motive are similar. Someone whose only intention is to do something is for riya – to be seen or to get praise from other people – thus it can be said that one's intention is corrupted, impure, and insincere. Someone whose only intention is to do something is to get closer to Allah swt. can be considered having a pure, sincere intention. A deed whose intention is mixed with an intention other than invoking Allah's blessing cannot be considered as sincere deed. Sharing intention and motive can also be interpreted as ascribing partners to Allah or equalizing something to Allah.[12]

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[9] Syekh Samir al-Hadhramiy, *Matn Safinat an-Najjah,* (Semarang: Pustaka 'Alawiyyah, t.t.), p. 4.

[10]Imam Ghazali, *Ihya 'Ulumuddin,* buku kesebelas, terjemahan Purwanto, B.Sc., (Bandung: Marja, 2014), p. 187.

[11] Akademi Pengurusan YaPEIM, *Islamic Management: The Application ...*, p. 113.

[12] Imam Ghazali, *Ihya 'Ulumuddin ...*, p. 197.

The implication of intention towards someone's deed from the perspective of Islamic management can be understood from the following citation below.

> *From the stand point of its implication towards a person's action an intention is a very serious inner spiritual (batin) commitment to its execution. Further, niat (intention) also brings into effect the internal controlling mechanisms to ensure that the amal (deed) and the behavior of a person does not divert from his original purpose. Niat (intention) for the sake of Allah s.w.t. also implies being God-concious from the beginning till the end of the said undertaking (amal). In fact, in Islam, God (His laws) must be obeyed throughout the process of performing any amal (deed); not seeking His forgiveness after the deed has been completed, i.e. through a confession.*[13]

Planning Islamic Education Institution

There are two key words which need to be clarified in this sub-topic. First, the word planning means design.[14] Planning is started by setting up goals, including determining the steps needed in order to achieve the goals in details. In a corporate institution, the aforementioned goals, of course cover the whole corporate goals, but the top managements also need to determine the goals of each divisions within the corporation.[15] Planning in education management is directed to fulfill the demand of human resources, expand the education opportunity, and improve education quality and efficiency of education organization.[16]

Second, the word institute means the place where group or organization is organized.[17] Whereas Islamic education institution is a form of organization which is established in order to achieve predetermined education goals. In Islamic

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[13] Akademi Pengurusan YaPEIM, *Islamic Management: The Application ...*, p. 114.
[14] Hikmat, *Manajemen Pendidikan,* (Bandung: Pustaka Setia, 2009), p. 101.
[15] Ernest Dale, L.C. Michelon, *Metode-Metode Managemen Moderen,* terjemahan Drs. John N. Rosyandi, (ttp: Andalas Putra, 1986), p. 3.
[16] Manap Somantri, *Perencanaan Pendidikan ...*, p. 3.
[17] Pusat Bahasa Departemen Pendidikan Nasional, *Kamus Bahasa Indonesia,* (Jakarta: Pusat Bahasa, 2008), p. 592.

education planning should be taken as the first step which does need to be considered by managers and administrators of Islamic education. Error in determining Islamic education planning will end up fatal for the Islamic education sustainability.[18]

Planning in Islamic educational institution is an arrangement within an Islamic educational institution in order to achieve predetermined education goals. In Islamic education planning should be the first step that is really needed to be concerned by managers and administrators of Islamic education. Since planning is an important part of the success. Error in determining Islamic education planning will be fatal for sustainability of Islamic education.[19]

Tony Bush et al. assert:

"*Planning processes is quality of development planning (prioritization for planed activities, identification and rationale for curriculum planning links), use of development plan objectives as a planning framework, use of staff costing, e.g. inset related to planned developments, use of resource costing, e.g. new materials for planned development, use of accommodation costing e.g. regrouping of rooms".[20]*

Meanwhile, Muhaimin explained that planning in Islamic education both in school/madrasah or boarding school/pesantren includes:

1) Formulation of Vision

Vision needs to be formulated into a sentence which is easy to understand and reflects the state of Islamic education institution. As entirety, the formulation of good vision by Islamic education institution should:

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[18] Ramayulis, *Ilmu Pendidikan Islam,* (Jakarta: Kalam Mulia, 2013), p. 316.
[19] Ahmad Afan Zaini, "Urgensi Manajemen Pendidikan Islam", Jurnal Ummul Qura, 1 (March, Vol. 5, 2015), p. 32.
[20] Tony Bush, et al. (eds.)*, Educational Management: Redefining Theory, Policy and Practice,* (London: Paul Champman Publishing, Ltd, 1999), p. 18.

a. Represent the beliefs, needs, and hopes of Islamic education institution stakeholders.

b. Represent future aspirations.

c. Specified for a certain Islamic education institution.

d. Able to inspire.

e. Does not assume to any of the current system.

f. Open for any development to match with the existing organization, methodology, facility, and learning process.[21]

2) Formulation of Mission

Mission is a statement about matters that needs to be achieved the organization or the related party in the future. The statement of mission reflects about the description of offered products and services.[22]

In formulating there are five important elements that should not be forgotten, namely:

a. What products or services which are offered, whether it is early education, higher education, etc.

b. Whether the product or service offered can fulfill a certain demand which is really needed and even searched since it has never been available before.

c. Mission should firmly state which public will be served.

d. How the quality of the goods or services is offered.

e. What aspiration expected in the future is.[23]

3) Formulation of Goal and Target

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[21] Muhaimin, et al., *Manajemen Pendidikan Islam:Aplikasinya dalam Penyusunan Rencana Pengembangan Sekolah/Madrasah,* (Jakarta: Kencana, 2010), p. 158.
[22] Ahmad Calam and Amnah Qurniati, "Merumuskan Visi dan Misi Lembaga Pendidikan", Jurnal Saintikom, 1(January, Vol. 15, 2016), p. 57.
[23] Devi Pramitha, "Urgensi Perumusan Visi, Misi dan Nilai-Nilai pada Lembaga Pendidikan Islam", Jurnal Tarbawi, (Vol. 1 No. 1, 2016), p. 4.

In formulating goals and targets what is important and must be considered is the setting of priorities. Incorrect priority setting can inhibit the achievement of vision and wasting resources. Therefore, important goals and targets must be achieved first in the early years of the implementation of the vision, then continued with the achievement of the next goals and targets.[24]

4) Preparation of the Annual Work Plan

School/madrasah and Islamic boarding schools annual work plans are operational plans that are prepared based on programs, targets and activities that will be carried out annually to realize the achievement of the expected national education standards.

The following are things that should be carried out in making the annual school/madrasah and Islamic boarding schools work plan: a) program setting, b) setting goals, c) determining indicators of success, d) arranging activities, e) appointing PIC for activities, and f) determining the schedule of activities.[25]

Organizing in Islamic Education Institutions

Organization means organizing which shows actions or attempts to achieve something. Organizing shows a process to achieve something.[26] Organizing as one of the management functions is the process of forming an organization / system and formulating members in the form of an organizational structure to achieve organizational goals.

In the management context, organizing refers to the process of job specification and division of labor based on qualification, skills and

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[24] Adi Putra, "Perencanaan Pendidikan di Sekolah/Madrasah, dan Pondok Pesantren", Jurnal Idaroh, 1 (Juni, Vol. 1), p. 74.

[25] Muhaimin, et al., *Manajemen Pendidikan Islam:Aplikasinya dalam Penyusunan...*, p. 348.

[26] Didin Kurniadin and Imam Machali, *Manajemen Pendidikan: Konsep dan Prinsip Pengelolaan Pendidikan,* (Jogjakarta: Ar Ruzz Media, 2012), p. 239.

competencies. In addition to workforce, organizing may also involve the adoption of appropriate technology and even restructuring the organization.[27]

. The organizing process has actually been exemplified in the al-Quran which emphasizes the significance establishing unity in all actions so that the goal is achieved. The Word of Allah in Ali Imran: 103 states:

وَٱعۡتَصِمُواْ بِحَبۡلِ ٱللَّهِ جَمِيعٗا وَلَا تَفَرَّقُواْ ۚ وَٱذۡكُرُواْ نِعۡمَتَ ٱللَّهِ عَلَيۡكُمۡ إِذۡ كُنتُمۡ أَعۡدَآءٗ

فَأَلَّفَ بَيۡنَ قُلُوبِكُمۡ فَأَصۡبَحۡتُم بِنِعۡمَتِهِۦٓ إِخۡوَٰنٗا وَكُنتُمۡ عَلَىٰ شَفَا حُفۡرَةٖ مِّنَ ٱلنَّارِ فَأَنقَذَكُم

مِّنۡهَا ۗ كَذَٰلِكَ يُبَيِّنُ ٱللَّهُ لَكُمۡ ءَايَٰتِهِۦ لَعَلَّكُمۡ تَهۡتَدُونَ ۝

Meaning: "And hold firmly to the rope of Allah all together and do not become divided. And remember the favor of Allah upon you - when you were enemies and He brought your hearts together and you became, by His favor, brothers. And you were on the edge of a pit of the Fire, and He saved you from it. Thus, does Allah make clear to you His verses that you may be guided."[28]

M. Ma'ruf cited Ramayulis who explained that organizing in Islamic education is the process of determining the structure, activity, interaction, coordination, structure design, authority, tasks transparently, and clearly in Islamic educational institutions, whether individual, group and institutional. An organization in the management of Islamic education will be able to run smoothly and in accordance with its objectives if it is consistent with the principles that design the organization's journey of freedom, justice and deliberation. If all of

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[27] Akademi Pengurusan YaPEIM, *Islamic Management: The Application ...*, p. 117.
[28] *Al-Quran Al-Karim (Multazam Tafsir Bil Hadis)*, (Selangor, Malaysia: Karya Bestari Sdn. Bhd., 2014), p. 63.

these principles can be applied consistently in the process of managing Islamic education institutions it will be very helpful for managers of Islamic education.[29]

The principles referred to in organizing in Islamic educational institutions are: 1) clarity of objectives to be achieved, 2) understanding of objectives by members of the organization, 3) acceptance of goals by members of the organization, 4) unity of orientation, 5) unity of direction, 6) functionalization, 7) balance between authority and responsibility, 8) tasks, 9) simplicity of structure, and 10) archetype of an organization is relatively permanent, etc.[30]

The principles mentioned above can be realized if in organizing Islamic education institutions do things such as acceptance of facilities, equipment and staff needed to carry out the plan, grouping and division of labor into regular organizational structures, formation of authority structures and coordination mechanisms. In addition, also through the determination of work methods and procedures and the selection, training, and provision of information to staff.[31]

Controlling in Islamic Education Institutions

Etymologically, controlling is defined by control. George R. Terry as quoted by Marno and Triyo Suprayitno formulated control (controlling) as an effort to examine the activities that have been carried out. Control is oriented to the object in question and is a means to get people to work towards the goals to be achieved.[32] Control includes the continuation of the task to see whether activities are carried out in accordance with the plan. The implementation of the activities is evaluated and undesired deviations are corrected so that the objectives can be achieved properly.[33]

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[29] M. Ma'ruf, "Konsep Manajemen Pendidikan dalam Al-Qur'an dan Hadis", Jurnal Didaktika Religia, 2 (Vol. 3, 2015), p. 26.

[30] Marno and Triyo Suprayitno, *Manajemen Kepemimpinan Pendidikan Islam,* (Bandung: PT Refika Aditama, 2008), p. 18.

[31] U. Saefullah, *Manajemen Pendidikan Islam,* (Bandung: Pustaka Setia, 2014), p. 23.

[32] Marno and Triyo Suprayitno, *Manajemen Kepemimpinan Pendidikan ...*, p. 24-25.

[33] George R. Terry, *Prinsip-Prinsip Manajemen ...*, p. 18.

Controlling covers all aspects of attitudes and actions. The process of achieving the objective can be carried out effectively thus, meeting what has been planned, organized and directed. Controlling in Islamic Management is closely related to a number of fundamentals of the teaching (of Islam), including: a) Al Ihsan, b) The Practice of amar ma'ruf nahy munkar, c) Culture of continuous performance improvement, d) Supplication.[34]

According to Ramayulis, control or supervision in Islamic education institutions has several characteristics, namely: First, material and spiritual controls. Second, control that monitors not only managers, but also angels and God Almighty. Third, has a human method that upholds human rights.[35]

In an Islamic education institution, managers or leaders are very important in carrying out their functions, namely directing subordinates, motivating, and also supervising all programs carried out by subordinates according to planning. Managerial supervisory functions are to assess and correct subordinate work to ensure that organizational goals and plans are designed to be implemented. In this context, the implementation is realized through three pillars of supervision, namely; a) Individual piety, that all company personnel are ensured and fostered to become cautious human beings; b) Control of members, in an organization that reflects a team, the process of sustainability of the organization will always get supervision from its personnel in the direction set; c) Implementation / supremacy of the rules, the organization is enforced by clear and transparent rules of the game and does not conflict with sharia.[36]

In order for supervision by managers to be effective, there are several methods for gathering facts, namely: 1) Personal review, supervising through

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[34] Akademi Pengurusan YaPEIM, *Islamic Management: The Application of Quranic...,* p. 120-121.
[35] Ramayulis, *Ilmu Pendidikan Islam...,* p. 383.

[36] Samsirin, "Konsep Manajemen Pengawasan Dalam Pendidikan Islam", Jurnal At-Ta'dib, 2 (December, Vol. 10, 2015), p. 355-356.

personal review so that work can be seen; 2) Supervision through oral reports, in this way the boss can gather facts from subordinates; 3) Supervision through written reports, is an accountability to superiors about what is done; 4) Supervision through reports to specific matters, a system that is carried out related to exceptions.[37]

In Islamic education institutions, the oversight function runs continuously to ensure consistent implementation of planning, both material and spiritual, is done to straighten out the unrighteous, correct the wrong and justify the rights. Therefore, the function of supervision in Islamic educational institutions is material and spiritual in that supervisors are not only managers, but Allah Almighty also uses human methods that uphold human dignity. Supervision in Islamic education institutions prioritizes the use of a human approach, an approach imbued with Islamic values.[38]

Evaluation in Islamic Education Institutions

Literally the word evaluation means judgment. As for terms of evaluation terms according to Edwin Wandt and Gerald W Brown, evaluation refers to the act process to determine the value of something, namely a totality of actions or a process to determine the value of something related to the world of education.[39]

The existence of evaluation in an education is basically an examination of conformity between educational objectives and learning outcomes achieved, to see the extent to which changes in educational outcomes have occurred. Evaluation results are needed in order to improve programs, educational guidance, and provide information to parties outside of education[40]. Evaluation as a management function is an activity to examine and find out the implementation that has been carried out

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[37] Samsirin, "Konsep Manajemen Pengawasan Dalam Pendidikan Islam" ..., p. 348.
[38] U. Saefullah, *Manajemen Pendidikan Islam* ..., p. 38.
[39] Hasmiat, "Kedudukan Evaluasi dalam Pendidikan Islam", Jurnal Al-Qalam, 1 (Vol. 8, 2016), p. 12.
[40] Mas'udi, "Evaluasi Sistem Pembelajaran (Menelaah Landasan Filosofis Evaluasi Pembelajaran dalam Perspektif Pengembangan Keilmuan di STAIN Kudus)", Jurnal Thufuala, 2 (July, Vol. 2, 2014), p. 326.

in the overall process of the organization achieving results in accordance with the plan or program that has been set in order to achieve the objectives.[41]

As for the purpose of program evaluation are: 1) answering questions about the follow-up of a program in the future; 2) delaying decision making; 3) shifting responsibility; 4) program justification/justification; 5) fulfill accreditation needs; 6) accounting reports for funding; 7) answer at the request of the assignor, information needed; 8) help staff develop programs; 9) study the effects / consequences that are not in accordance with the plan; 10) conduct improvement efforts for ongoing programs; 11) assessing the benefits of the ongoing program; 12) provide input for new programs.[42]

The evaluation function in Islamic education institutions is:

a. In terms of educators: evaluation is useful to help an educator to know the extent to which the results achieved in carrying out their duties.

b. In terms of students, evaluation is useful to help students to change or develop their behavior consciously to be better.

c. In terms of experts in Islamic education thinkers, evaluation is useful to help assist them in reformulating Islamic education theories that are relevant to the current dynamics of the era that are constantly changing.

d. From a political perspective, the development of Islamic education policies (government), evaluation is useful to assist in fixing the monitoring system and considering the policies that will be applied in the national education system (Islam).[43]

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[41] Hikmat, *Manajemen Pendidikan...,* p. 125.
[42] Ashiong P. Munthe, "Pentingnya Evaluasi Program di Institusi Pendidikan", JurnalScholaria, 2 (May, Vol. 5, 2015), p. 7.
[43] Hasmiat, "Kedudukan Evaluasi dalam Pendidikan Islam",..., p. 15.

Cost Budgeting in Islamic Education Institutions

The budget has an important role in the planning carried out by schools/madrasas, and Islamic boarding schools. Therefore, each person in charge of the program must carry out activities in accordance with a predetermined budget. Therefore, the person in charge of the program must record the budget and report on its realization so that the difference between budget planning and implementation can be compared and follow up for improvement.[44] As a management tool, the budget helps management in carrying out planning, coordination and control functions.[45]

Some types and categories of education costs are: first, direct costs are defined as spending money that directly funds the provision of education, teaching, research and community service. Second, indirect costs can be interpreted as costs that are generally includes loss of income of students because they are attending education (earning foregone by students).[46]

The preparation of the budget for Islamic education institutions, especially in madrasah, is usually developed in formats: a) Sources of income, including: DPP, OPF and BP3; b) Expenditures for teaching and learning activities, management and maintenance of facilities and infrastructure, materials and teaching aids, honorarium and welfare.[47]

In relation to the budgeting process above, Lipham, as quoted by Mulyono, revealed four main phases of activities[48] that must be met, namely:

1. Planning a budget is an activity of identifying goals, determining priorities, spreading the objectives into operational performance that can be

[44] Adi Putra, "Perencanan Pendidikan di Sekolah/Madrasah, dan Pondok..., p. 77.

[45] Yopy Ratna Dewanti, "Peranan Anggaran sebagai Alat Perencanaan dan Pengendalian Suatu Tinjauan Konseptual atas Sistem Anggaran Lembaga Pendidikan dan Pengembangan Profesi Indonesia (LP3I) Tanggerang", Jurnal Lentera Akuntansi, 1 (May, Vol. 2, 2016), p. 88.

[46] Ferdi W. P, "Pembiayaan Pendidikan: Suatu Kajian Teoritis", Jurnal Pendidikan dan Kebudayaan, 4 (December, Vol. 19, 2013), p. 570.

[47] Fatah Syukur, Manajemen Pendidikan Berbasis pada Madrasah, (Semarang: Pustaka Rizki Putra, 2011), p. 114.

[48] Mulyono, Konsep Pembiayaan Pendidikan, (Jogjakarta: Ar Ruzz Media, 2010), p. 162-163.

measured, analyzing alternative achievement goals with cost effectiveness analysis, making recommendations for alternative approaches to reach the means.

2. Preparing a budget is adjusting activities with the applicable budget mechanism, the form of distribution and the target of the teaching program need to be clearly formulated, carrying out an inventory of equipment, and existing materials.

3. Managing the implementation of the budget is preparing for the opening, spending and making transactions, making calculations, overseeing implementation in accordance with applicable work procedures, and making reports and financial accountability.

4. Assessing the implementation of the budget is assessing the implementation of the teaching and learning process, assessing how the program targets are achieved, and making recommendations for improving the upcoming budget.

Related to the implementation of financing in an Islamic education institution, for example in the madrasa, Fatah Syukur breaks it down into 2 activities, namely revenue and expenditure.[49]

a. Reception

In the reception activities of Islamic education institutions receive funding from several sources, namely acceptance from the community and acceptance from students / parents.

b. Spending

In the activity of spending on Islamic education institutions, it involves consideration of categories: general supervision, teaching, assistance services, building maintenance, operations, and fixed expenses.

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[49] Fatah Syukur, *Manajemen Pendidikan Berbasis ...*, p. 119-120.

The methods taken to mobilize financial resources so that it can be easily spent on financing Islamic education institutions are:

a) Submit a proposal for financial assistance to the Ministry of Religion and the Ministry of Education and Culture; b) Submit a proposal for financial assistance to the regional government; c) Circulating letters of assistance for parents of student guardians; d) Invite successful alumni to be asked for help; e) Submit financial assistance proposals to entrepreneurs; f) Submit financial assistance proposals to economically successful colleagues; g) Conduct activities that can give financial benefits; h) Empowering endowments, grants, *infaq*, *jariyah*, etc.; i) Empowering the solidarity of members of the religious organization that houses Islamic education institutions to assist in disbursing funds.[50]

Conclusion

Intention is an important element in the process and functions of management because it determines the quality of products from human activities. Intention can also motivate performance more effectively and efficiently in the context of management functions in any institution including Islamic education institutions. In other words, intention has an important position in implementing management functions in Islamic education institutions.

Implementation of management functions in Islamic educational institutions includes planning, organizing, controlling, evaluating and also budgeting. The planning function within Islamic education institutions includes: formulation of vision, mission, goals and objectives, and construction of annual work plans.

The function of control or supervision in Islamic educational institutions has several characteristics, namely: first, material and spiritual controls, second,

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[50] Mujamil Qomar, *Manajemen Pendidikan Islam: Strategi Baru Pengelolaan Lembaga Pendidikan Islam,* (Jakarta: Erlangga,), p. 167-168.

controls that monitored not only by managers, but also by angels and Allah SWT. Third, has a humanistic method that upholds human rights.

Organizing functions in Islamic educational institutions include clarity of goals to be achieved, understanding goals by members of the organization, acceptance of goals by members of the organization, unity of direction, unity of orientation, functionalization, balance between authority and responsibility, distribution of tasks, structure simplicity, patterns the basis of a relatively permanent organization, and others.

The evaluation function in Islamic education institutions can be seen in terms of educators: evaluation is useful to help an educator to know the extent of the results achieved in the implementation of his duties; in terms of students, evaluation is useful to help students to be able to change or develop their behavior; in terms of experts in Islamic education. In relation to the budgeting process in Islamic education institutions, there are a number of main activities that must be fulfilled, namely: planning budgets, preparing the budget, managing the budget implementation, and assessing budget implementation.

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