

Enhancing Institutional Performance of Tutoring Centers in Kuala Lumpur: The Role of Document-Based Budget Management

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Abstract: Budget administration plays a pivotal part in upgrading organization execution and supporting compelling decision-making. This implementation-oriented inquire about points to progress the productivity and straightforwardness of regulation budget administration through the utilization of document-based applications. The inquire about centers on Sanggar Bimbingan Jalan Kebun, which serves the children of Indonesian citizens working in Selangor, Malaysia. The strategy utilized is connected case think about investigate with an examination based on a expressive comparative approach. The inquire about comprises a few stages, counting the recognizable proof of regulation needs, application advancement, testing, result corrections, and application usage. The investigate discoveries illustrate that the utilize of document-based applications in recording monetary bookkeeping forms gets to be basic in line with the institution's development and improvement. This application has been demonstrated to form a positive commitment to the speed, exactness, and productivity of giving monetary data to different partners. The uniqueness of this inquire about lies in its implementation-oriented center, which is pointed at improving regulation budget administration and actualizing down to earth arrangements custom fitted to the particular needs of Sanggar Bimbingan Jalan Kebun. The suggestions of this investigate recommend that comparable teach can consider the appropriation of comparative applications in their budget administration, with the potential to improve proficiency and straightforwardness. Moreover, the advancement of applications coordinates with scholastic forms can give more comprehensive data, subsequently possibly progressing the generally quality of regulation administrations.

Introduction

Budget management is an issue that is often encountered in various disciplines. This difficulty arises when there is no effective, structured, measurable budget management and its realization can be monitored. Budget management in an educational institution is essential to ensure sustainability, growth, transparency and accountability in the use of funds. An effective system helps educational institutions respond to the demands of the times, provide quality educational services and have a positive impact on students and society. One of the quality services in education along with the development of technology is opening up new opportunities to improve efficiency in learning and administrative methods (Etzioni, 2014). To realize this potential, educational institutions need to manage budgets wisely to invest in educational technology, such as learning software, e-learning platforms, and technological equipment (Abdullah & Erliana, 2014). Solid financial management information management is the key to sustainable educational institutions, including in terms of paying teachers' salaries, maintaining facilities and fulfilling educational needs consistently.

Preliminary observations and secondary data show that an educational institution that needs to improve the quality of its data management and academic budget is the Jalan Kebun Tutoring Center (SB). Budget management at SB Jalan Kebun is still done conventionally. This situation is a serious issue that has the potential to affect all aspects of the implementation of activities in the Tutoring Center. While in the rapidly growing information era, transparency and accountability in budget management are increasingly becoming the main focus. Jalan Kebun Tutoring Center must provide reliable information to various parties, both internal and external. Technology-based budget management systems help meet these demands by providing easily accessible reports and information (Mayasari et al., 2021). Uncertain economic changes and ever-changing market dynamics require greater responsiveness in the Tutoring Center's budget management. Technology-based systems, for example, allow for rapid budget changes, real-time monitoring of financial performance, and identification of areas that require attention.

Jalan Kebun Tutoring Center is equivalent to a primary school, located in Jalan Kebun, Negeri Selangor, Malaysia, and is managed by the Indonesian Special Branch of Nahdlatul Ulama (PCINU) operating in Malaysia. Initially, it started as a simple educational institution, but over time, growth and contributions to students and santri from various regions have enabled the PCINU to formalize an educational institution in collaboration with higher education institutions and receive support from the Embassy of the Republic of Indonesia in Kuala Lumpur.

The advancement of technology in budget management is also an important step in the evolution of Jalan Kebun Tutoring Center which has grown from a simple educational institution to an entity with linkages to higher education institutions and support from the Embassy of the Republic of Indonesia in Kuala Lumpur. The adoption of technology (Sedyono, 2019) in budget management reflects the growing complexity of the business, as well as the need for efficiency and transparency in financial management. The use of technology helps Jalan Kebun Tutoring Center better address these challenges, enabling more effective budget

management and rapid adaptation to changes in the fast-paced business world. A technology-based budget management system also reflects the evolution of technology, from early computers to the modern era supported by cloud computing and artificial intelligence (AI). This transformation supports Tutoring Center budget management, improves efficiency, and provides more accurate and timely information for better decision-making (Henttu-Aho & Järvinen, 2013).

The absence of a system to manage internal budgets starting from the preparation of cost budget plans, activity plans for each unit, to the disbursement of activity realization needs to be accommodated in research activities that will overcome these problems by designing and building a system that applies accounting principles to manage budgets. The system to be developed will include several features, including the ability to manage and record classes and semesters to be implemented, manage and create student, teacher and parent account data, and manage and process the registration process for new students (PPDB). In the era of globalization and business competition, Tutoring Centers are faced with increasing challenges, namely information technology-based budget management (Manalif, 2006).

Looking at current technology trends, based on survey data conducted by the Association of Indonesian Internet Service Providers (APJII) in 2017 (Asosiasi Penyelenggara Jasa Internet Indonesia, 2017), a significant increase in internet usage was reported. The survey results show that mobile devices are the most dominant with a share of 47.6%, while the combination of mobile and computer use reaches 50.7%, while computer use alone is only about 1.7%. Therefore, this research will develop a web-based budget management system for Jalan Kebun Tutoring Center that supports mobile devices (smartphones). The use of web-based technology will allow budget management and monitoring to be accessed flexibly, anytime and anywhere.

Syahiduzzaman (2015) and Novia (Wasfriyani, 2016) conducted research on a financial application that adheres to accounting standards and BAN-PT recommendations. They emphasized the development of financial accounting systems. On the other hand, (Zauhar & Samopa, 2012) developed an application that replaces multiple separate applications, such as SISKA, RKAKL/DIPA, SIMAK BMN, SPM, and SAKPA. The study's application has been integrated into a single web-based platform. The research primarily concentrates on the internal budget management aspects of the Kebun Road Tutoring Center. The process encompasses all activities, from submitting activity plans to managing budgets in each unit.

Budgeting with this specific system represents the financial planning process of an institution that entails distributing resources to aid planned programs for one year. In preparing the budget, activity plans are developed for the programs that will be executed throughout the year. The studio manager is assigned responsibility for successfully implementing these activities and utilizing the necessary resources for these programs. Thus, budgeting plays a significant role in the overall management planning and control framework at Jalan Kebun Tutoring Center (Handoko, 2003).

The implementation of a document-based budget management application at Jalan Kebun Guidance Studio in Malaysia will enhance the institution's performance quality by improving the speed, accuracy, and efficiency of financial information provision to educational institutions. This will fulfill the demand for financial reporting transparency in response to stakeholder demands, contributing to the institution's progress.

Reinforcing document-based budget administration plays a central part in guaranteeing the supportability and viability of the Sanggar Bimbingan Belajar Kuala Lumpur, Malaysia institution. Within the advanced period, organizations and instructive educate are progressively confronted with the request to upgrade straightforwardness, responsibility, and proficiency in their budget administration. This investigate gives a critical commitment to accomplishing these goals and guaranteeing that distributed reserves for this institution are utilized ideally. Furthermore, Sanggar Bimbingan Belajar has particular characteristics as an institution serving Indonesian citizens working in Kuala Lumpur, Malaysia. Subsequently, great budget administration not as it were impacts the institution's execution but moreover the pertinence and supportability of the instructive administrations provided. Through this research, a better understanding can be gained of how the use of document-based applications can help the institution address the challenges it faces (Aini, 2023), such as an expanding number of members, requests for straightforwardness from different partners, and the require for more comprehensive financial information. The comes about of this research can give profitable direction for comparative organizations additionally make a significant commitment within the setting of budget administration for instructive teach overseas. In this way, this investigate contains a critical affect on optimizing the execution of the Sanggar Bimbingan Belajar Kuala Lumpur, Malaysia institution and helping instructive teach in accomplishing their targets more successfully.

Research Method

This research utilized case study applied research, which focuses on the application of knowledge and findings from (Zainal, 2007) research into practice or real situations. The case study was conducted on one guidance studio in Malaysia for in-depth investigation. The case study applied research centered on analyzing the application of document-based budget management application in Jalan Kebun Guidance Studio in Malaysia. The stages used in this research are depicted in the following diagram.

In this research, interviews were used as the primary data source. The study relied on interviews as the main data source, where the researcher engaged in direct interactions with the interviewees, who were the managers of Sanggar Bimbingan Jalan Kebun. Interviews were conducted to gather information related to the challenges in budget data management, the understanding of application usage, and the users' perceptions of the changes that occurred after the implementation of the application. In addition to interviews, observation was also employed as a data source. Systematic observation and recording of activities at Sanggar Bimbingan Jalan Kebun aided in understanding how the budget management application was utilized in real-life situations.

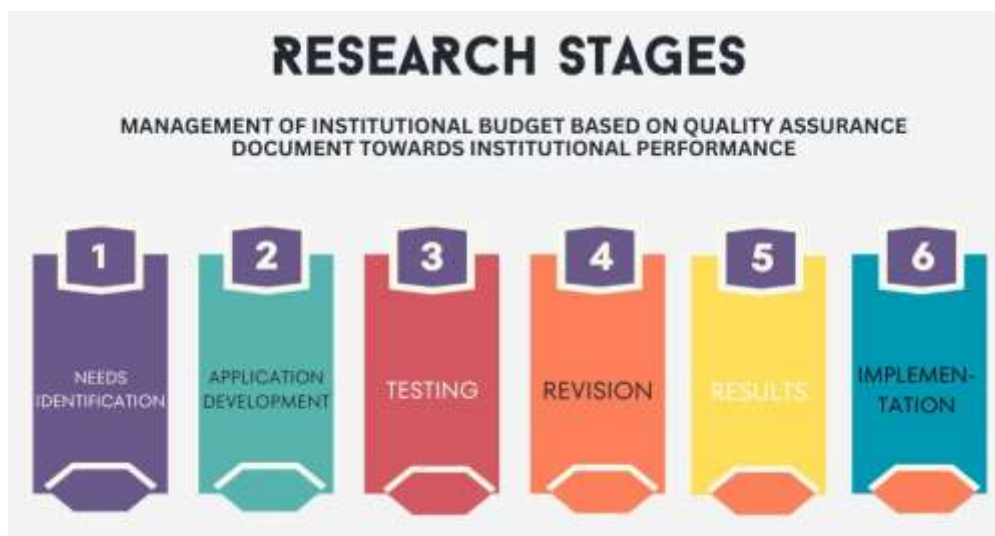


Figure 1. Planning System and Research Stages

The types of data collected in this research encompass qualitative data, including interview data consisting of statements from the interviewees regarding budget management and application usage, as well as observational data comprising notes on activities and changes that occurred within the context of budget management at Sanggar Bimbingan Jalan Kebun.

The analysis of this research involves two primary approaches. Firstly, there is descriptive analysis that provides a detailed depiction of the processes, benefits, challenges, and changes resulting from the use of the budget management application. Qualitative data from interviews and observations are employed to comprehend the practical context of budget management at Sanggar Bimbingan Jalan Kebun. Secondly, there is a comparative analysis aimed at comparing the performance of Sanggar Bimbingan Jalan Kebun before and after the implementation of the document-based budget management application. This approach is utilized to evaluate the impact and effectiveness of the application, including changes in efficiency, transparency, and the effectiveness of institutional budget management.

Result and Discussion

In the initial stage of the research, a descriptive analysis was conducted, focusing on the identification of issues related to budget management within Sanggar Bimbingan Jalan Kebun. The initial problem identification encompassed an understanding that the existing manual budget management process presented significant challenges. Several key issues were identified, including difficulties in accessing, consolidating, and managing budget data from various units. Subsequently, a detailed description of the proposed solution, in the form of system or application development, was provided, including the intended objectives and expected benefits of its implementation.

Problem analysis is carried out by initially identifying, planning, and collecting software requirements for development. The process involves introducing the root cause of the issue. Budget management problems in the planning and finance department arise from manual processes that frequently lead to complications. The administrative planning team is encountering challenges when it comes to analyzing and managing budget data from different units due to the data being vast and dispersed. Objective evaluation of the data is impeded due to its sprawling nature. Additionally, technical terms should be explained upon first use for better comprehension. Consistent formatting should be maintained for citations and footnotes. The language utilized throughout the text should be clear, objective, and without bias, as well as adhere to grammatical correctness. Achieving a balanced and concise structure that progresses logically is crucial (Winarno & Hinggit, 2022). Finally, when possible, specialized vocabulary should be opted for greater precision. An automated system or application is necessary to achieve the following objectives: (1) merge budget data from all units to facilitate access for the planning team (admin) to compiled budget information; (2) export budget data into Excel format to simplify report generation for all units or individual units; and (3) make web-based format the standard for automatically compiled budget data. The limitations of the current system necessitate the development of an efficient budget management application or system. This tool aims to provide comprehensive support to Tutoring Center managers, finance professionals, and other related units, while expediting access to budget data and information gathered (Aksen et al., 2010).

After identifying the needs of Jalan Kebun Tutoring Center's budget management information system, we developed an integrated application that manages data, monitors finances, enhances transparency, and improves operational efficiency. The application is expected to significantly improve budget management and organizational operations.

During the design phase of the system application, three crucial components must be considered: input, output, and process. These elements serve as the foundation for various budget activities as perceived by the administration, parents, and students alike. The input component becomes vital in extracting student, teacher, and parent data, which then requires entry into the system. The description of how data is input into the system, the necessary steps in data collection and recording, and the fundamental role of the database in system development are detailed. Additionally, an overview of the database structure to be used for storing financial information is provided. All of these elements form the foundation for a more comprehensive system application design.

The input process includes a series of necessary steps related to the collection and recording of this data. The establishment of a database plays a vital role in the input context, serving as a foundational step in system development. It stores crucial data, valuable both for internal use by the Garden Path Guidance Studio and for fulfilling the requirements of external entities, such as budget management by stakeholders. To process the input tables set by the manager of the Garden Path Tutoring Center, new algorithms must be developed. Clear descriptions of input methods for each data element must be provided along with data

editing and processing procedures to be established. Standardized frameworks and reports need to be implemented to detail the required data elements.

The result of this application design process is the production of an application called SIKU Kebun Street Guidance Studio. SIKU is an abbreviation for the Financial Information System. It can be accessed through the URL <https://jalankebun.siku.site/> or simply searched for on Google. Upon searching for SIKU, the user will be directed to the following image.

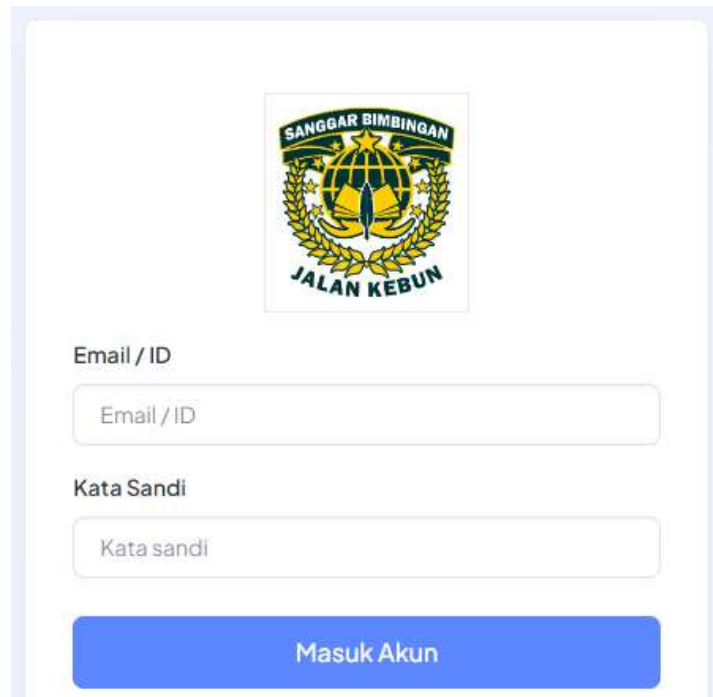


Figure 2. Admin Login Page

The database structure for storing financial information necessitates the identification of tables holding data on income, expenses, revenue and expense accounts, and other pertinent components. Moreover, SIKU encompasses page layout, navigation, and visual elements to simplify the administrative access to critical information. These functionalities enable the administrator to oversee budgetary matters by assigning and tracking funds for diverse objectives, as depicted in the accompanying image.

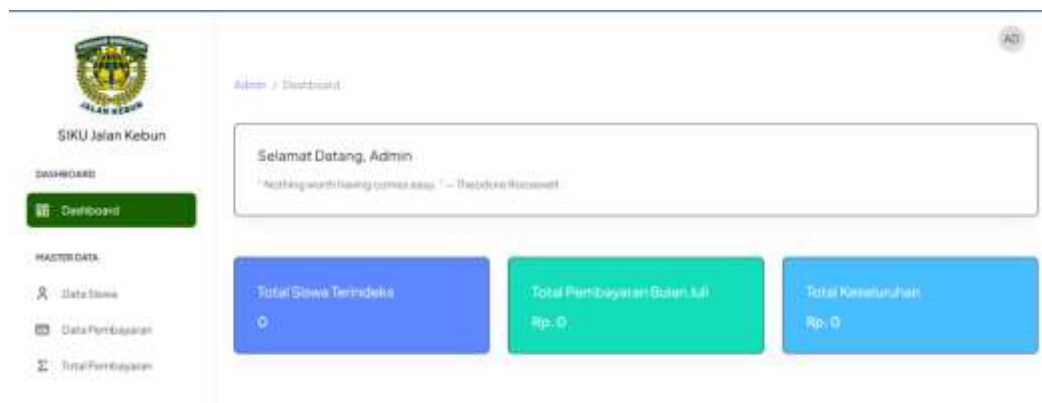


Figure 3. Interface and Features of ADMIN Menu

The testing stage aims to ensure that the application functions properly according to its predetermined specifications and meets the necessary requirements before its official launch. This step involves conducting different functionality tests, including budget management, data entry, and reporting capabilities, to confirm that the app is running properly. The testing phase includes evaluating the application's integration with other systems or services employed within the organization. The primary purpose at this stage is to guarantee seamless interaction of SIKU with other existing components.

Obtaining feedback from users regarding their experience with the application is critical in assessing the readiness of the application for launch. The revision stage involves implementing essential updates and improvements. Users require effective training on proper usage of the SIKU application. This training aims to ensure the readiness of users to utilize the system appropriately. This training aims to ensure the readiness of users to utilize the system appropriately.

After the application design phase, the research integrates a comparative analysis to assess the impact of the application. During the testing phase, comparative analysis is employed to compare the performance of Sanggar Bimbingan Jalan Kebun before and after the application's implementation. In this context, changes in the efficiency, transparency, and effectiveness of the institution's budget management are examined. Furthermore, the comparative analysis encompasses ongoing evaluations of the SIKU Jalan Kebun system's performance. The collection of user feedback and monitoring system usage and effectiveness are vital components of this analysis (Winarno & Hinggit, 2022). Therefore, the comparative analysis contributes to identifying areas in need of improvement and further development to enhance system performance.

The positive impact of the system's implementation is elucidated through comparative analysis comparing the situation before and after the application's use. Positive effects include improved transparency, accountability, more effective allocation of funds, and increased trust levels. The comparative analysis also aids in supporting the conclusion that the budget management system designed is efficient in addressing existing budget management challenges.

The implementation of this system reflects numerous facets of enhanced performance in the educational institutions affiliated with the Jalan Kebun Tutoring Center. Additionally, its presence has increased transparency and accountability in managing fund allocations (Manalif, 2006). More structured financial management enables administrators to precisely establish budgets, monitor expenses, and efficiently identify possible irregularities. Furthermore, providing financial information that is conveniently accessible to pertinent parties, like parents, has led to increased trust levels.

Ongoing evaluation of the Farm Road SIKU system's performance is crucial. Involving users to gather feedback and monitoring the system's use and effectiveness would aid in identifying areas requiring further development. The budget management system created for Jalan Kebun Tutoring Center is an effective solution to existing budget management issues.

The system has significantly enhanced budget management with its improved operational efficiency, enhanced transparency, and optimized decision-making support. The system's potential for growth and the ability to promote quality assurance for institutional management is evident through its ongoing commitment to monitoring and improvement.

Conclusion

The research findings illustrate that, within the context of institutional growth and development, the implementation of document-based applications for financial accounting processes plays a highly significant role. The adoption of such applications has been demonstrably associated with a substantial positive impact on factors such as speed, accuracy, and efficiency in delivering financial information to various stakeholders in the institution. The distinctive aspect of this study lies in its implementation-oriented approach, specifically aimed at enhancing institutional budget management and applying practical solutions tailored to the specific needs of Sanggar Bimbingan Jalan Kebun. The implication of these findings is that similar institutions may consider the adoption of similar applications in their budget management, with the potential to improve efficiency and transparency. Furthermore, the integration of the application with academic processes can provide more comprehensive information, potentially enhancing the overall quality of institutional services.

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