The Effect of Online Service System-Based Institution Management on Learning Quality and Academic Achievement

Maimun¹, & Bahtiar²
¹Department of Madrasah Ibtidaiyah Teacher Education, Universitas Islam Negeri Mataram, Indonesia
²Department of Physics Education, Universitas Islam Negeri Mataram, Indonesia

*Corresponding email: maimunzubair@uinmataram.ac.id

Abstract: The Effect of Online Service System-Based Institution Management on Learning Quality and Academic Achievement. Objectives: The purpose of this study is to determine the effect of the management of online service system-based institutions on the quality of the learning process and academic achievement. Methods: This research is a quantitative research. The sample used was nine junior high schools in the city of Mataram. Data were analyzed using path analysis. Findings: The results show that the education costs of several independent variables have a positive and significant influence between variables because the value (Cr) is greater than 2 and an insignificant effect occurs between variables because the value (Cr) is smaller than 2. The quality of the learning process both directly and indirectly has a positive and significant influence on academic achievement in junior high schools. Conclusions: The results show that the efficiency of the online service system-based institution management on learning quality and academic achievement in junior high schools in City of Mataram have significant and insignificant effects on several variables.

Keywords: online service systems, institutional management, quality of the learning process, academic achievement


Kata kunci: sistem pelayanan online, pengelolaan lembaga, mutu proses pembelajaran, prestasi akademik

To cite this article:
INTRODUCTION

Adherents of human capital theory argue that education is an investment in human resources that provides monetary or non-monetary benefits. Awareness of the importance of education as a golden bridge in the context of delivering the nation’s welfare must be realized (Putri, et al., 2020; Vorontsova et al., 2020). A nation can be built more easily the more educated its population is. This is due to the human resources’ mastery of science, technology, and skills, which makes it simpler for the government to promote national development and gives Indonesia an advantage in international competitiveness (Avelar et al., 2019; Madani, 2019; Weybrecht, 2017). The data obtained is a comparison between countries in terms of Indonesia’s state education budget which is in the lowest position, namely at the order of 108, with an index value of 0.83. Indonesia’s ranking is far below other Southeast Asian countries (Shaturaev, 2021a; Unicef 2019). Based on this description, it can be concluded that the funds provided by the Government of Indonesia for education are far from what is required to carry out the Government’s constitutional responsibilities to organize national education in accordance with the provisions of Article 31 (1), (2), and (5) of the Constitution. 1945 (Rahmiati et al., 2021).

One of the most significant instrumental inputs in the implementation of education in schools is the cost of education. The cost of education plays a very important and determining role in any effort to achieve educational goals that are quantitative in character (Surur, et al., 2020; Shaturaev, 2021b). Given that nearly no educational endeavor can disregard the role that money plays, it can be claimed that, notwithstanding the crises brought on by co-19, the educational process in schools will not function well without money (Iswan, et al., 2021; Kusumastuti et al., 2021). We must be ready for these changes, adapt our attitudes and behaviors, and never stop learning. All impacted nations have made an effort to implement the finest rules for ensuring the continuity of educational services (Ngwacho, 2020; Tadesse and Muluye 2020). The technological divide between schools in large cities and rural areas, the lack of teacher proficiency in using learning applications, the lack of resources for using educational technology like the internet and quotas, and the lack of established teacher-student-parent relationships in online learning are just a few of the pressing issues Indonesia is currently facing (Pokhrel and Chhetri 2021; Abidah, et al., 2020; Maimun & Bahtiar, 2022). The implementation of the physical distancing policy (maintaining physical distance) which later became the basis for carrying out learning from home, with the sudden use of information technology, often shocks educators and students, including parents and even everyone who is at home (Khusanov, et al., 2022; Rashid, and Yadav, 2020). Information technology learning has indeed been implemented in recent years in the education system in Indonesia. However, online learning that took place as a surprise from the Covid-19 pandemic, shocked almost all fronts, from districts/cities, provinces, centers and even the international world (Churiyah et al., 2020; Brammer and Clark 2020; Tarkar, 2020; Maimun & Bahtiar, 2022).

Based on the impact of the Covid-19 outbreak on the sustainability of education in Indonesia, it must really pay attention to various aspects related to the teaching and learning process so that students can produce good and outstanding students, one of which is in terms of financing (Madani, 2019; Chandasiri, 2020; Badrun et al., 2022). The development of the world in the field of education can easily be said that the problem of financing is a problem that is quite complicated for education administrators to think about. The issue of education financing will
involve issues of teaching staff, learning processes, infrastructure, marketing and other aspects related to financial matters. It is impossible to separate the financing function from other functions in school management (Kusumastuti et al., 2021; Saputra, 2018). Therefore, it can be said that financing is a central issue in the management of educational activities. The inability of an institution to provide funds or manage education costs, will hamper the teaching and learning process. Obstacles to the teaching and learning process by itself eliminate people’s trust in an institution, but that does not mean that if excessive funds are available it will guarantee that school management will be better (Brunner, et al., 2020; Lafortune, et al., 2018).

The problem faced by schools is related to education funding not only from sources of education funds but also, related to the costs that must be spent on various educational activities (Lafortune, et al., 2018; Kemal and Rosyidi 2019). For example, teacher salaries, even though the average teaching staff in schools are civil servants, it cannot be denied that there are some teaching staff who are still temporary staff, so the school must provide funds for honorary teacher salaries. If the costs received by teaching staff do not improve in terms of numbers, this can threaten and discourage prospective teaching staff throughout Indonesia (Xuehui, 2018; Katete and Nyangarika, 2020). In addition, buildings that are large and categorized as luxurious must also be maintained to maintain their beauty, the school must pay security officers and cleaning staff more than one person each month. The amount of costs that must be managed by the school is also related to facilities and infrastructure. The school must spend more funds to replace it with a new facility (Hervie and Winful 2018; Tokan and Imaculata, 2019; Surur, et al., 2020). These costs have not been for activities outside of learning such as extracurricular activities and school anniversary or other events so that schools need an online-based service system to facilitate the management of institutions related to educational costs so as to improve the quality of the teaching and learning process and academic achievement (Kapur, 2018; Puspitarini and Hanif, 2019).

In general, schools, especially those in remote areas, really need and lack adequate learning facilities during Covid-19 due to minimal understanding of technology and the huge costs required to facilitate the teaching and learning process. Meanwhile, on the other hand, the government, in this case the education office, is powerless with many requests for additions or improvements to existing learning facilities, given the limited budget available (Gore, et al., 2021; Gazmararian, et al., 2021). With the fact that the existing learning facilities are as above while the existing school system is required to produce graduates who excel (of good quality) and can continue to a higher school level (Ramli, et al., 2018). While implementers in the field, in this case educators, must try to find various alternatives as solutions. Many schools have succeeded in overcoming this problem, but not a few schools have failed because their teaching staff were unable to overcome the constraints of these learning facilities. It is also possible that the attention of the surrounding community is lacking or even does not care about these conditions (Puspitarini and Hanif, 2019; Batubara, 2021).

According to Shaturaev (2021b), The effectiveness of education can be judged, among other things, by how effectively pupils are taught and how well they learn. When student learning results advance and get better, educational objectives are said to be met. The outcomes of students’ learning efforts are what are meant by learning outcomes. Educational facilities comprise all equipment—both portable and permanent—necessary for the teaching and learning process to proceed smoothly, regularly, effectively, and
efficiently so that students can attain their full potential as learners. Education finance, according to Marchand and Weber (2020), is a necessary component of its existence in order to provide educational input components. Since education is a process, good input will lead to good teaching and learning, which will improve learning outcomes.

Along those lines, it is stated in (Surur, et al., 2020) that the price of education is a crucial input factor in the implementation of education. Education costs are necessary to carry out school activities (both inside and outside of the classroom) and to transform schools into high-quality educational institutions. Based on the description above, it can be seen that the use of educational costs such as salary, welfare, costs for increasing teaching and learning process activities, costs for professional development, maintenance costs, replacement of infrastructure, costs for increasing extracurricular development, school household costs, coaching costs, monitoring, supervision, and reporting must be carried out by managing an online-based service system to facilitate the management of educational costs so that they are channeled on target and have a positive influence on the quality of the teaching and learning process and academic achievement, so researchers are interested in conducting research on the effect of the efficiency of managing sipeni-based institutions (online service systems) on process quality teaching and learning and learning achievement in junior high schools in the city of Mataram.

**METHODS**

**Types of Research**

This research is a quantitative research with a positivist approach. This approach is used to explain how the role of government and community expenditure to fulfill school resources (salary/student (X1), Welfare/Student (X2), Costs for Increasing Teaching and Learning Process Activities (X3), Profitional/Student Development Costs (X4), Maintenance costs, replacement of infrastructure/students (X5), the cost of increasing extracurricular/student development (X6), school/student household fees (X7), supervisory fees, monitoring, supervision, reporting/student (X8)) on the quality of the process teaching and learning and academic achievement.

**Location and Sample of Research**

The location of this study was conducted in nine (9) SMPN in Mataram City, namely SMPN 1 Mataram, SMPN 2 Mataram, SMPN 5 Mataram, SMPN 6 Mataram, SMPN 8 Mataram, SMPN 14 Mataram, SMPN 18 Mataram, SMPN 19 Mataram, and SMPN 21 Mataram. The selection of locations in SMPN in the city of Mataram, because of the characteristics of the city of Mataram as the capital of the provincial and tourist destinations gain the effects of the era of globalization which tends to be liberal and materialistic, so that the competition is tight and the cost of living is relatively more expensive than other cities in Pulai Lombok. To be able to compete and meet the cost of living, as citizens are required to always improve the quality of their profession in order to be able to improve their performance so that they can improve their income. The number of students in each school sample used is presented in the following picture.

**Data Collection Methods and Techniques**

The data collection method used in this study is the Nazir Census Method (1988), namely the collection of data carried out on all objects used as an analysis unit, namely all State High Schools in the City of Mataram. Data collection techniques in this study use observations, interviews, documentation, and library studies. The data used is data from 2019 to 2022.
Data Analysis Technique

Data obtained before the hypothesis test was carried out testing the analysis prerequisites, the prerequisite testing of the analysis used was the normality test, outliers, and multicollinearity test (Kabir et al., 2020; Wachuka, 2021). The hypothesis test in this study uses the path analysis model. According to Mitchell, (2020) path analysis can be used to calculate the total, direct and indirect effects for each endogenous construct. Path analysis is used to determine the direct or indirect influence of exogenous variables on endogenous variables.

The hypothesis test is carried out by testing each path coefficient. If $p < \alpha$, then $H_0$ is rejected and vice versa if $p > \alpha$, then $H_0$ is accepted. The analysis or significance of the path coefficients is analyzed through the significance of the regression weights. If the results of calculations with this model obtained a value of $t (CR)$ greater than 2 or a significance value of $p \leq 0.05$, then the influence of one variable on another is significant. This test also shows the magnitude of the overall influence, direct influence and indirect influence of one variable on another (Setiyani et al., 2019; Wahyudi et al., 2020). The path analysis model used in this study is presented in Table 1 below.

RESULTS AND DISCUSSION

Description of Research Data

This study aims to determine the influence of the online service system-based institution management on the quality of learning process and academic achievement. This research was conducted in nine junior high schools in the city of Mataram. Management of educational institutions can be interpreted as a series of activities to plan, organize, motivate, control, and develop all efforts in regulating and utilizing human resources, facilities and infrastructure to achieve educational goals effectively, efficiently, and productively. Education as a right factor that must be managed properly, in order to improve all students’ potential and become qualified human resources for a nation. In the following, research data are present related to online service system-based institutional management variables.
Figure 2 above shows that salary (X1), people’s welfare (X2), the cost of improving the learning process (X3), the cost of professional development (X4), the cost of maintenance and replacement of facilities and infrastructure (X5), the cost of increasing extracurricular development (X6), School Household Costs (X7), as well as the cost of guidance, monitoring, supervisory, and reporting (X8) each school is different and each year is different. In the salary variable (X1), the Middle School (SMPN 2 Mataram) is higher than other schools each year, which is an average of Rp. 2,416.28. The high salary at SMPN 2 Mataram is proportional to the performance of teachers at the school. The salary paid to the teacher can determine its performance in the quality of the learning process and achievement. Salary can improve teacher performance in carrying out his duties to become an educator with a sense of enthusiasm that is owned when teaching (Suryana, 2020).

In addition to salary indicators and people’s welfare, there is also a cost of increasing the learning process (X3), Professional Development Costs (X4), Costs for Maintenance and Replacement of Facilities and Infrastructure (X5), Costs for Increasing Extracurricular Development (X6), School Household Costs (X7), as well as the cost of guidance, monitoring, supervision, and reporting (X8). In each of these variables, SMPN 2 Mataram is more dominant than other schools every year, namely 2019/2022. In the efforts of every achievement of educational goals both quantitative and qualitative, education costs have a very decisive role. Therefore, education without adequate cost support, the education process in schools will not run in accordance with expectations (Mesiono et al., 2021).
The cost of education is one of the very important components of input in the administration of education. Education costs are needed to facilitate the implementation of school program policies, the implementation of school activities (intra and extra), and can develop schools as quality educational institutions. Education costs are also needed to facilitate the implementation of school policies and programs, the implementation of school activities both intra and extra and can develop schools as quality educational institutions (Hanum et al., 2020).

Statistical Analysis Result Data

Before the research data were analyzed using a hypothesis test, first a prerequisite analysis test was carried out. Prerequisite test analysis is carried out as a basic concept to determine the required test statistics, whether the test uses parametric or non-parametric statistics. The data from the statistical analysis presented is the data from the normality evaluation analysis. The following shows the results of the normality evaluation.

Data from the normality test results are presented in table 2. It can be seen regarding the minimum and maximum values, skewness (skew), kurtosis and criticality values (CR) owned by each variable. The skewness values of all research variables are positive, meaning that all the frequency values are to the left of the peak of the normal distribution. The kurtosis values of all research variables have positive and negative signs, meaning that all frequency values form a normal distribution curve. The data used in this study for the variables X1, Y1 and Y2 have a normal data distribution, because the critical ratio data value is less than ±2.58 at a significance level of 0.01 (Baistaman et al., 2020). Therefore, the assumption of normality of the data has been fulfilled, while for the variables X2, X3, X4, X5, X6, X7, X8 the data distribution is not normal, because the critical ratio value of the data is more than ±2.58 at a significance level of 0.01 so that the assumption of normality of the data is not fulfilled. In addition to presenting normality data, data from the results of outlier evaluation analysis are also presented. The following is the result of the outlier evaluation.

In this analysis, outliers can be evaluated by means of analysis of multivariate outliers. Those categorized as multivariate research outliers are the Mahalanobis Distance values that are greater than $X^2(10; 0.01) = 23.209$ (Neira-Rodado et al., 2020). Based on the results of the multivariate outlier test in table 3, it can be explained that from the 27 observation data, there is one observation data that experiences outliers, namely observation data 2, because the value of the mahalanobis distance is greater than $X^2(10; 0.01) = 23.209$.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Min</th>
<th>Max</th>
<th>Skew</th>
<th>c.r.</th>
<th>Kurtosis</th>
<th>c.r.</th>
</tr>
</thead>
<tbody>
<tr>
<td>X8</td>
<td>7747.930000</td>
<td>285748.300000</td>
<td>2.133217</td>
<td>4.525236</td>
<td>3.560863</td>
<td>3.776865</td>
</tr>
<tr>
<td>X7</td>
<td>34593.500000</td>
<td>446802.720000</td>
<td>1.739937</td>
<td>3.690965</td>
<td>1.856076</td>
<td>1.968666</td>
</tr>
<tr>
<td>X6</td>
<td>15644.770000</td>
<td>256870.750000</td>
<td>2.141700</td>
<td>4.543233</td>
<td>3.296053</td>
<td>3.495992</td>
</tr>
<tr>
<td>X5</td>
<td>15201.790000</td>
<td>1224897.960000</td>
<td>2.473</td>
<td>5.248073</td>
<td>4.888178</td>
<td>5.184696</td>
</tr>
<tr>
<td>X4</td>
<td>8227.480000</td>
<td>260652.650000</td>
<td>2.638336</td>
<td>5.596757</td>
<td>6.231916</td>
<td>6.609945</td>
</tr>
<tr>
<td>X3</td>
<td>56574.070000</td>
<td>433129.250000</td>
<td>1.512399</td>
<td>3.208282</td>
<td>1.525227</td>
<td>1.617748</td>
</tr>
<tr>
<td>X2</td>
<td>5798.140000</td>
<td>967280.990000</td>
<td>1.987159</td>
<td>4.213502</td>
<td>2.243470</td>
<td>2.379559</td>
</tr>
<tr>
<td>X1</td>
<td>1368258.910000</td>
<td>4936278.470000</td>
<td>1.210101</td>
<td>2.567012</td>
<td>.979823</td>
<td>1.039260</td>
</tr>
<tr>
<td>Y1</td>
<td>85.000000</td>
<td>98.800000</td>
<td>.488853</td>
<td>1.037014</td>
<td>-1.465973</td>
<td>-1.554899</td>
</tr>
<tr>
<td>Y2</td>
<td>60.000000</td>
<td>88.800000</td>
<td>-1.025225</td>
<td>1.235150</td>
<td>-1.350988</td>
<td>-1.595018</td>
</tr>
<tr>
<td>Multivariate</td>
<td>24.454702</td>
<td>4.101178</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
and the remaining 26 observations no outliers occur, because the value of the mahalanobis distance is not greater than X2 (10; 0.01) = 23.209.

The occurrence of multicollinearity in a combination of variables can be observed through the determinants of the sample covariance matrix. A determinant that is really small or close to zero indicates multicollinearity. The results of the analysis show that the determinant value of the sample covariance matrix is 2057649. The determinant value of the sample covariance matrix is 2057649. The determinant value of the sample covariance matrix is very large, so there is no multicollinearity in the data being analyzed (Terziev et al., 2021).

### Hypothesis Test Result Data

Before testing the hypothesis, first do the Goodness of Fit model test. This test is carried out using visible statistical indicators. The results obtained show that the model being analyzed still has an insignificant path. The next step is to analyze the significance of the path coefficient through the significance of the Regression Weights (Safitri, 2018). Based on the results of the analysis, it can be seen in Table 4 that there is a positive and significant influence between the variables because the value (CR) is greater than 2 or p <0.05. Meanwhile, an insignificant effect occurs between variables because the value (CR) is less than 2 or p> 0.05, so there is no path these variables.

### Table 2. Data on outliers multivariate test results

<table>
<thead>
<tr>
<th>Observati on number</th>
<th>Mahalano bis d- squared</th>
<th>p1</th>
<th>p2</th>
<th>Observati on number</th>
<th>Mahalano bis d- squared</th>
<th>p1</th>
<th>p2</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>24.126582</td>
<td>0.07271</td>
<td>.178832</td>
<td>15</td>
<td>7.645387</td>
<td>66.3421</td>
<td>96.1041</td>
</tr>
<tr>
<td>6</td>
<td>21.242578</td>
<td>0.19464</td>
<td>.096569</td>
<td>8</td>
<td>7.276197</td>
<td>69.9138</td>
<td>96.3237</td>
</tr>
<tr>
<td>21</td>
<td>19.134642</td>
<td>0.38585</td>
<td>.084478</td>
<td>24</td>
<td>7.109939</td>
<td>71.5027</td>
<td>94.3627</td>
</tr>
<tr>
<td>4</td>
<td>18.810368</td>
<td>0.42738</td>
<td>.026674</td>
<td>16</td>
<td>6.451156</td>
<td>77.6043</td>
<td>97.4953</td>
</tr>
<tr>
<td>5</td>
<td>17.036782</td>
<td>0.73554</td>
<td>.444567</td>
<td>27</td>
<td>6.450434</td>
<td>77.6108</td>
<td>93.9094</td>
</tr>
<tr>
<td>3</td>
<td>15.787418</td>
<td>1.05882</td>
<td>.059394</td>
<td>14</td>
<td>6.106605</td>
<td>80.6229</td>
<td>93.7809</td>
</tr>
<tr>
<td>19</td>
<td>14.927391</td>
<td>1.34732</td>
<td>.061936</td>
<td>7</td>
<td>5.922654</td>
<td>82.1719</td>
<td>90.6586</td>
</tr>
<tr>
<td>25</td>
<td>12.892304</td>
<td>.229756</td>
<td>.267861</td>
<td>20</td>
<td>5.516589</td>
<td>85.4113</td>
<td>91.2330</td>
</tr>
<tr>
<td>12</td>
<td>11.783512</td>
<td>.299807</td>
<td>.421798</td>
<td>23</td>
<td>4.936704</td>
<td>89.5366</td>
<td>94.3376</td>
</tr>
<tr>
<td>11</td>
<td>11.073506</td>
<td>.351280</td>
<td>.491780</td>
<td>13</td>
<td>4.005715</td>
<td>94.7089</td>
<td>98.7399</td>
</tr>
<tr>
<td>9</td>
<td>10.968753</td>
<td>.359958</td>
<td>.370925</td>
<td>14</td>
<td>3.610508</td>
<td>96.3212</td>
<td>98.3665</td>
</tr>
<tr>
<td>1</td>
<td>9.515214</td>
<td>.484002</td>
<td>.726157</td>
<td>26</td>
<td>3.536929</td>
<td>96.5829</td>
<td>93.6577</td>
</tr>
<tr>
<td>10</td>
<td>9.379409</td>
<td>.496514</td>
<td>.635809</td>
<td>22</td>
<td>3.233689</td>
<td>97.5377</td>
<td>85.7794</td>
</tr>
<tr>
<td>18</td>
<td>1.518676</td>
<td>.998876</td>
<td>.970091</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Table 3. Research hypothesis test results

<table>
<thead>
<tr>
<th>No</th>
<th>Hypothesis Formulation</th>
<th>Test results</th>
<th>CR Value</th>
<th>Value Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>X1 has a positive and significant effect on Y1</td>
<td>Proven</td>
<td>2.925</td>
<td>0.504 → S</td>
</tr>
<tr>
<td>H2</td>
<td>X2 has a positive and significant effect on Y1</td>
<td>Proven</td>
<td>2.294</td>
<td>0.417 → S</td>
</tr>
<tr>
<td>H3</td>
<td>X3 has a positive and insignificant effect on Y1</td>
<td>Not proven</td>
<td>0.115</td>
<td>0.037 → TS</td>
</tr>
<tr>
<td>H4</td>
<td>X4 has a negative and insignificant effect on Y1</td>
<td>Not proven</td>
<td>-0.646</td>
<td>-0.380 → TS</td>
</tr>
<tr>
<td>H5</td>
<td>X5 has a positive and insignificant effect on Y1</td>
<td>Not proven</td>
<td>0.626</td>
<td>0.257 → TS</td>
</tr>
<tr>
<td>H6</td>
<td>X6 has a positive and insignificant effect on Y1</td>
<td>Not proven</td>
<td>0.126</td>
<td>0.426 → TS</td>
</tr>
<tr>
<td>H7</td>
<td>X7 has a negative and insignificant effect on Y1</td>
<td>No Proven</td>
<td>-0.907</td>
<td>-0.175 → TS</td>
</tr>
<tr>
<td>H8</td>
<td>X8 has a positive and not significant effect on Y1</td>
<td>Not proven</td>
<td>0.490</td>
<td>0.188 → TS</td>
</tr>
<tr>
<td>H9</td>
<td>X1 has a positive and significant effect on Y2</td>
<td>Proven</td>
<td>2.348</td>
<td>0.148 → S</td>
</tr>
<tr>
<td>H10</td>
<td>X2 has a positive and significant effect on Y2</td>
<td>Proven</td>
<td>2.599</td>
<td>0.164 → S</td>
</tr>
<tr>
<td>H11</td>
<td>X3 has a positive and significant effect on Y2</td>
<td>Proven</td>
<td>2.667</td>
<td>0.275 → S</td>
</tr>
<tr>
<td>H12</td>
<td>X4 has a negative and insignificant effect on Y2</td>
<td>Not proven</td>
<td>-0.886</td>
<td>-0.167 → T</td>
</tr>
<tr>
<td>H13</td>
<td>X5 has a positive and significant effect on Y2</td>
<td>Proven</td>
<td>3.025</td>
<td>0.398 → S</td>
</tr>
<tr>
<td>H14</td>
<td>X6 has a negative and significant effect on Y2</td>
<td>Proven</td>
<td>-5.169</td>
<td>-0.555 → S</td>
</tr>
<tr>
<td>H15</td>
<td>X7 has a negative and significant effect on Y2</td>
<td>Not proven</td>
<td>-2.532</td>
<td>0.037 → S</td>
</tr>
</tbody>
</table>
Based on the results of the analysis of hypothesis testing it shows that (Salary/student (X1) has a significant effect on the quality of the learning process (Y1) and academic achievement (Y2). The results of this study indicate that the higher the teacher’s salary, the better the quality the quality of the learning process and academic achievement. The results of this study are in line with research conducted by Wajdi & Perkasa (2020); Nasrun, et al (2022) which states that the salary variable has a significant and significant effect on teacher performance. This statement is also in line with research by Purwati & Kurniawan (2018) which states that teacher salaries have a significant influence on teacher performance. Therefore it is important for schools to increase teacher salaries.

In the Welfare/student variable (X2) it can be seen that people’s welfare has a significant and positive effect on the quality of learning (Y1) and academic achievement (Y2). The results of this study indicate that the greater the people’s welfare, the better the quality of the learning process and academic achievement. Research conducted by Massalim (2019) also shows that the welfare of Early Childhood Education teachers in the form of certification affects a teacher’s performance. Variables Cost of increasing process activities teaching and learning/student (X3), Maintenance costs, replacement of infrastructure/student facilities (X5), Cost of increasing extracurricular/student coaching (X6), School/student household expenses (X7), Cost coaching, monitoring, supervising, reporting/students (X8) also shows that it has a positive and insignificant effect on the quality of the learning process (Y1), but has a positive and significant effect on academic achievement (Y2). The results of this study indicate that the greater the cost of increasing process activities teaching and learning, maintenance costs, replacement of infrastructure/student facilities, increasing extracurricular/student coaching costs, school/student household expenses, and cost of coaching, monitoring, supervising, reporting/students, the better the quality of the learning process and academic achievement. The results of this study are in line with research conducted by Suhirman (2018) which states that education costs affect the teaching and learning process acceptable, with an R Square value of 0.262 or 26.2%. This shows that 26.2% of the variable educational costs affect the teaching and learning process. However, the results of this study are in contrast to research conducted by Ramadhani & Kardoyo (2019) which concluded that educational costs do not affect the quality of the process at public high schools in Magelang City, Magelang and Purworejo Regencies.

The table above also shows that Salary/student (X1), Welfare/student (X2), cost of increasing process activities teaching and learning/student (X3), maintenance costs, replacement of infrastructure/student facilities (X5), cost of
increasing extracurricular/student coaching (X6), as well as reporting/students (X8) indirectly through the quality of the learning process have a positive influence on academic achievement. This indicates that the variables without involving the learning process in the calculations have a significant and positive influence on academic achievement. Meanwhile, the variable costs for professional/student coaching (X4) and school/student household expenses (X7) indirectly have a negative effect on academic achievement. This indicates that to improve good academic achievement, attention must be paid to the quality of the learning process in terms of professional development and school household expenses.

Educators (teachers) have a very important role in the success of education because they are directly in contact with students. The teacher is a figure who is used as a role model and even used as a self-identification figure for his students. In addition, teacher motivation in carrying out their duties as educators will have an impact on students’ ability to achieve good learning achievement (Geiger and Pivovarova, 2018). Thus, teachers are required to have good competence in carrying out learning activities at school. Teachers as individuals must always strive to meet demands in increasing their capabilities and skills in various fields of knowledge, especially those related to learning and educational activities. In addition, educational facilities and facilities and infrastructure in supporting the teaching and learning process are needed to improve the quality of the teaching and learning process and academic achievement (Changwong, et al., 2018; Bal-Ta‘tan et al., 2018).

Factors that influence this are education costs such as salary, welfare, costs of increasing teaching and learning process activities, costs of professional development, maintenance costs, replacement of infrastructure, costs of increasing extracurricular coaching, school household costs, coaching costs, monitoring, supervision, and reporting. This is as stated by Lafortune et al., (2018) that educational costs can have an effect on academic achievement. The results of this study have strengthened previous research that the cost of education is a variable that can have an impact on student learning outcomes. This indicates that education costs need to be managed according to predetermined procedures using an online-based service system so that they can be organized in such a way. That way, education costs can be used to support the learning process which can lead to an increase in the quality of learning which is reflected in the increase in student learning outcomes.

CONCLUSIONS

Based on the research and data obtained, it can be included that salary and welfare have a positive and significant effect while cost of increased process activities teaching and learning/student, maintenance cost, replacement of infrastructure/student facilitations, and cost of increased extracurricular/student coaching has an insignificant effect and Professional Development Costs/Students and School Household Expenses have a negative and not significant effect on the teaching and learning process. Salary variable; welfare of the people; Cost of Increasing Process Activities Teaching and Learning/Student; and maintenance costs, replacement of infrastructure/student facilities have a positive and significant effect while cost of increased extracurricular/student coaching; and school/student household expenses have a negative and significant effect then X8 has an insignificant effect and X4 has a negative and not significant effect on academic achievement. The Quality of the Teaching and Learning Process, Both Directly and Indirectly, has a positive and significant impact on academic achievement in junior high schools.

The results of this study can be a school reference in paying attention to the management
of online system-based institutions in the quality of the learning process and academic achievement. With good management of institutions, there is an improvement in the quality of the learning process and academic achievement, so as to produce quality institutions. However, the results of this study are still limited to public schools without involving private schools in the city of Mataram as a comparison in knowing the effect of management so much on the quality of the learning process and academic achievement.

REFERENCES


on the implementation of employee pension fund in Indonesia. *Accounting, 6*(5), 839-850.
