THE COST MANAGEMENT IN EDUCATION
(A SITE STUDY AT SMK NEGERI 1 BOYOLALI)

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Abstract
The study aimed to determine the characteristics of planning, realization, and accountability of education costs at SMK Negeri 1 Boyolali. The findings showed that (1) the activity of planning the educational costs at SMK Negeri 1 Boyolali consisted of three essential components, namely the planning of education, the preparation of fund utilization, and educational cost benefit. (2) Financial management in implementing the results of school's educational costs were done in accordance with the planning. (3) Financial management was done with the principle of mutual financial management. These findings provide a basis for conceptual, operational, and enacting accountability for the planning, realization, and accountability of education costs. Recommendations and notes were also made for the improvement of school's financial management. Financial management is a basis for the sustainability of the school. Financial management is the basis for the sustainability of the school. Financial management is a basis for the sustainability of the school.

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Keywords: education cost; planning; realization; accountability

A. INTRODUCTION
In an effort to achieve the goal of education, both qualitative and quantitative goals, and achievement results. Therefore, without quality and quantity is not possible. Planning and realization of educational costs is in line with the concept of development and the need of financial resources, and be accompanied by The role of leadership. Financial results reported were the joint data that were reconciled to the government should.

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Abstract

This study aimed to describe the characteristics of planning, realization, and accountability of education costs at SMK Negeri 1 Boyolali. The findings showed that (1) the activity of planning the educational cost at SMK Negeri 1 Boyolali consisted of three essential components, related to the sourcing cost of education, the preparation of need identification, and educational cost budget. Preparation of educational cost planning was done by considering the results of school’s self-evaluation. (2) Realization of the cost of education was done in accordance with the planning prepared, that was based on the principle of school financial management, Value for money (economical, efficient, and effective), accountability, transparency, fairness and integrity. It was used for the improvement of education facilities, new students’ admission activities, extracurricular, and employee salaries, and teacher professional development. There are 3 forms of supervision in the realization of the cost of education, in the form of monitoring, auditing and control. (3) Accountability for educational cost was realized in the form of tuition fees compiled systematically by the treasurer of activities, school treasurer, and principal. Accountability report submitted each quarter, semester and yearly. In accountability report of educational cost, elaborated on various matters related to the receipt, expenditure, the routine use of financial resources, and be accompanied by evidence of expenditure. Data reported were the same data that were recorded in the general ledger.

Keywords: education cost, planning, realization, accountability

A. INTRODUCTION

In an effort to achieve the goal of education both qualitative and quantitative goals, cost of education has a decisive role. Therefore, without adequate cost support, the education process in school is not going according to the expectation. Based on Government Regulation No. 48 of 2008 on Education Funding, Article 31 stated that the cost of education included (a) the cost of education unit, (b) the cost of education, and (c) the cost of learners. Meanwhile, in article 2 was explained that (1) Funding of education is a shared responsibility
between government, local government, and communities. (2) Society, as being described in paragraph 1 included (a) the organizer or unit of education established by public, (b) learners, and (c) the other parties which are not referred to in point b that have a role and care to education. There are several types of costs in term of financing.

A good school financial management must meet the requirements - responsible, accountable and transparent. A responsible school financial means that all matters relating to the receipt of funding sources, and the use of fund, and the management of financial administration can be accounted. An accountable financial management is a condition in which every aspect of financial management is accountable before the law. As for the transparent management of fund occurs when the administrative aspects of the management of fund can be determined by the parties involved, such as internal audit, external audit, auditors of government officials, and related parties (Harsono, 2008: 89).

Causative factors in the management of education cost in a school that is less well are: 1) the lack of proper planning, 2) the realization of the cost that does not comply with the planning, 3) the kinds of tuition liability that is less responsible, accountable and transparent.

The things that affect education funding, among other: first, the external factor, consisting of the development of democracy, education, government policy, demand for education, and the presence of inflation. Second, internal factors, consisting of educational objectives, the approach, the material presented, as well as the level and type of education. Another thing that should not be overlooked is the principles in financing, consisting of: (a) the principle of the ceiling, the funding requested does not exceed the highest amount that has been determined, (b) the principle of financing based on the budget, which means that funding should be based on the budget set, (c) the principle of not directly, which is a provision that each beneficiary should not use it directly for the purposes of financing something.

In public schools, generally have resources revenue budget consists of the central government, local government, communities, parents and other sources.
While the basic budget of expenditure, it is the amount of money spent every year for the purpose of implementation of education in schools. From a financing revenue, then comes an idea how the school manages all existing revenue, disbursed by the government, whether central and local government and the community. As a consequence of the Law No. 22 of 1999 on Regional Autonomy and Law No. 25 of 1999 lead to changes of paradigm in the area of financial management. With this paradigm change, the local government has the authority to administer its own finances. Management of local finance is based on the Government Regulation No. 105 of 2000 on Financial Management and Accountability.

The policy of the Directorate of Vocational School refers to the strategic objectives of the availability and accessibility of high-quality educational services, relevant, and equality in all provinces, districts and cities. Educational quality and equity become two education policies. To achieve this, it must be supported by adequate funding and targeted.

Vocational School is a formal institution that has a strategic objective, the availability and accessibility of high-quality educational services, relevant, and equality in all province, district and cities. Educational quality and equity become two directions of education policy. To achieve this, it must be supported by adequate funding and targeted.

_SMKN 1 Boyolali_ as a formal institution established by the Directorate of Vocational School is one of the pioneering International vocational school since 2007. The school is located on Perintis Kemerdekaan street, Boyolali. It has 5 major, 1) Accounting, 2) Office Administration, 3) marketing, 4) Computer and Network and 5) Multimedia.

Educational cost management in vocational school is from the available fund resources and the management has specificity. Based on the National Education Minister Regulation No. 69 of 2009 of non-personnel operation cost standard included: (1) School Stationery, (2) practice materials and consumables tool, (3) light maintenance costs, (4) Cost of power and services, (5) Cost of Travel Office, (6) Cost of Consumption, (7) cost of insurance, (8) Student
Development Cost, (9) Cost of Competency Test, work practice, Entrepreneurship, (10) Cost of reporting and accountability.

According to Terry (as cited by Sagala, 2006: 14), management process includes planning, organizing, actuating, and controlling. Planning is a preparation or determinations in advance about what to do in the future within certain time limit to achieve specific results (Fathoni, 2006: 29). Organizing by Tery (as cited by Sagala, 2006: 23) is to create a structure with parts to be integrated so that the relationship with one another in an organization is influenced by the overall relationship in the system. Actuating means the action to make all members of the group would work with pleasure so that organizational goals can be achieved efficiently and effectively (Fathoni, 2006: 3). Controlling is a process to assign officers or units acting on behalf of the organization leader and in charge of collecting all the data and information required by the organization's leader to assess the progress and setback in the execution of the work (Fathoni, 2006: 30).

Management is defined as a series of job or work done by a group of people to do a series of work in achieving certain goal. In the management process, there are principal functions performed by a manager or leader involved in it. Those functions are planning, organizing, actuating, and controlling. Planning has a function to set goals. The organization works to move others to carry out tasks to achieve the goal. While controlling aims to set standards, and supervision to measure the performance of duties to the standards and provide assurance that the objectives of the organization are achieved (Sagala 2009: 55).

According to Harsono (2007: 9), based on the source, the cost of can be classified into four types, (a) education costs incurred by the government, (b) community or parents, (c) community, not the parents, for example, of the sponsor and the company, and (d) costs incurred by the educational institution itself.

Education fund management is based on the principles of efficiency, transparency, and public accountability. Transparency means openness funding and number, details of the use of, and accountability must be clear so that it can facilitate the parties concerned to find out. Accountability is a condition of a
person judged by others because of the quality of its performance in completing tasks to achieve the objectives which it is responsible. There are three main pillars of the establishment of accountability requirements, (1) the transparency of the education providers to receive feedback and engage in managing the various components of education, (2) the performance standards in each institution that can be measured in carrying out the duties, functions and responsibilities, (3) the participation of each other to create a conducive atmosphere in creating public service with a simple procedure, low cost and fast service. Effectiveness emphasizes the qualitative results of an activity. The management of education funding is said to meet the principles of effectiveness that can regulate the available fund to finance activities in order to achieve the objectives of the institution concerned and qualitative outcomes that are consistent with the plans that have been set. Efficiency is greater emphasis on quantity of an activity. Efficiency is the best comparison between the input and output or between power and result. Resources may include energy, thoughts, time, and cost.

Planning education costs for a school is written on School Budget. Tuition Planning of a school or budgeting is an activity or process of preparing budget. Budget is an operational plan that is expressed quantitatively in terms of the monetary unit used as guidance by a certain time. Therefore, the budget reflected the activities to be carried out by an institution.

Realization or management of education cost includes two things, first take care of matters related to the authority to determine the policy to receive or spend money. The second concerns the follow-up of the first actions, receiving, storing and issuing money. This is not related to the authority to determine, but only to carry out that is known as treasurer task. Treasurer is the person or entity assigned by the State to receive, store and pay, or deliver cash or securities and items included in Article 55 of the ICW (Compatabilities Wet Indies), so that with the position, they have an obligation or responsibility to what became their business to the State Audit Board.
Auditing and reporting are activities related to accountability receipt, storage and delivery of cash payments done by the appropriate authorities. For existing unit, within the department, accountable to the government and the business community.

There are several previous researches about the school tuition management such as a study of Peter Kiplangat Koross entitled “Principals’ and students’ perceptions on parental contribution to financial management in secondary schools in Kenya” in Emerald Journal (2008). The management of secondary schools in Kenya has faced a number of challenges over the past few years. These challenges have been manifested in the many ways including lack of financial transparency, which culminate in unaffordable secondary schools fees. The aim of this paper is to present the findings of an investigation into the contribution of parents to the financial management of secondary schools in Kericho district of Kenya. The findings of this study indicated that Principals and students perceived parental involvement in financial management as present to some degree in most schools. The results also indicated that parental involvement had positive influence on financial management outcomes. Since schools’ finance is critical in school management outcomes, it is therefore important for education stakeholders to increase parental involvement.

The study by Brent (2008) entitled "Financial Management in New York Charter Schools". This study aimed to describe the financial management in schools. The results showed that the practice of school financial management involved practices relating to: (1) power source, (2) allocate resources, (3) managing and reporting financial information, (4) maintaining resources, and (5) managing particular functional area. In this study also stressed the accountability in financial management both at the budget and financial reporting. But the fact in financial management tended to have little control over the performance of the administration or finance staff.

A study of Dr. Dennis K. Davis (2011)”Retooling Leader Development in the Financial Management School". Among the most important changes, Financial Management School has revised map for the financial management
career officers and NCOs. While it is possible for the financial management of the army to be successful by tracking the core functions. Financial management leaders believe that it is extremely important if the Army financial management gained the same amount of financial operations and resource management experience. For officers, the time also remains the center for career development, although specific task has a little important. The career maps are very encouraging educational, especially outside the scope of the Army. Certifications, such as certified financial Defence Manager, undergraduate and graduate degrees, and training with industry are keys to expand the base of the army of financial management experience and hone their professional skills.

A study by Perry (2006) entitled “School District Financial Management: Personnel, Policies, And Practices”. This study examines financial management in California school districts, including how districts vary in the qualifications and stability of the responsible personnel, the nature of their governance and leadership, and their management practices. It also looks at the relationship between those aspects of district operations and a measure of district fiscal health. In addition, it examines the extent to which conditions outside a district’s control relate to fiscal health.

A study by Motsamai (2011) entitled “Policy and Practice: Financial Management in Schools in the Mafeteng District of Lesotho”. This article reports on findings emanating from in-depth personal interviews with school principals on financial management practices in their schools. Qualitative content analysis was used to analyze the narratives. Identified themes were juxtaposed with the Lesotho Ministry of Education’s policy guidelines on financial management. The study highlighted the deficiency of, as well as problems regarding the implementation of the policy: (1) There is a noteworthy discrepancy between the policy and school financial theory. (2) Despite the policy document’s extensive directives on financial planning and organization, problems regarding budgeting, the collection and recording of school fees, as well as a lack of administrative support abound. (3) The absence of a clear policy directive on financial leadership and control is reflected by unsatisfactory financial leadership and arbitrary
auditing practices. Findings of this study repudiate the argument that the existence of a financial policy will inevitably lead to sound financial management in Lesotho schools, and consequently quality education.

Based on the previous description, the author decided to make a research of the Educational Cost Management with some reasons. First, the management of education cost plays an important role in the development of school programs. Second, the good cost management in education is needed for the effectiveness and efficiency of financing. Third, the writer wanted to explore the role of cost management in education. Fourth, the writer would like to give a significant theoretical framework in education. Therefore, the writer took a study entitled: "Cost Management in Education (A Site Study at SMK Negeri 1 Boyolali)".

This study has a focus on “How are the educational cost management characteristics at SMK Negeri 1 Boyolali?” This focus was elaborated into 3 subfocuses- How are the characteristics of educational cost planning at SMK Negeri 1 Boyolali?; How are the characteristics of educational cost realization at SMK Negeri 1 Boyolali?; and How are the characteristics of educational cost accountability at SMK Negeri 1 Boyolali?.

There were three objective in this study. The first was to describe the characteristics of educational cost planning at SMK Negeri 1 Boyolali. The second was to describe the characteristics of educational cost realization at SMK Negeri 1 Boyolali. And finally this study aimed to describe the characteristics of educational cost accountability at SMK Negeri 1 Boyolali.

This study has theoretical and practical Benefits for some parties. The theoretical Benefits are to provide knowledge of education financial planning, the realization of the cost of education, and the form of educational cost accountability in Vocational School. While for the practical benefits are for the school, and the stakeholder. For school, the results of this study are expected to give benefit as information material that the application of proper management of education cost will provide great benefit to the vocational school. For stakeholders, the increase of public belief especially in the middle to lower level toward the education services offered, among others, the parents will be steady to
send their children to vocational school, students will be more encouraged their performance as an actor of the production process.

B. METHOD OF RESEARCH

It was qualitative study. According to Bogdan and Taylor cited by Moleong (2006: 4), "Qualitative method is a research procedure which produces descriptive data in the form of written and spoken words of the people and behaviors that can be observed". Considering the focus of the research that described the characteristics of education tuition management at SMK Negeri 1 Boyolali, the design of this study used a qualitative approach. Appropriate type of research is an ethnographic study. Educational ethnography refers to some or all of the educational process (Mantja, as cited by Harsono 2008: 156).

In this study, the researcher took the research location in SMK Negeri 1 Boyolali, located on Perintis Kemerdekaan street, Boyolali, and the problem studied was education tuition. The research was conducted in May 2012 to August 2012.

Data are writings or records of everything heard, seen, experienced and even considered by researchers for data collection and reflects these activities in ethnography. The informants interviewed were the principal and treasurer of education finance manager at SMK Negeri 1 Boyolali.

In this study, the researcher used data collection techniques interactively including observation role, in-depth interviews, and documentation. Model of data analysis in this study used a method arranged in site for description. Data collected from the field were processed by concluding all the existing data, then grouped, selected, and analyzed using qualitative method, classifying and selecting data collected from the study based on the quality of truth, then describing and concluding it, the results are used to solve the main problems of research and then parsed in a descriptive language in the form of cycle process (Miles and Huberman 1996: 101). The data has been collected and recorded in this research should be sought legitimacy (steadiness and truth) to ensure and develop the validity of the data. In qualitative research, there are several ways for
the development of the validity of research data, including triangulation techniques and reviews of informants.

C. RESULTS AND DISCUSSION THEORY

Characteristics of Education Cost Planning in SMK Negeri 1 Boyolali

Cost of education is the value of the fund that should be made available to finance education or administration, such as academic activities, student activities, and so on. One important part of the cost of education is the education planning. In planning of education cost, it needs to know first source of education in SMK Negeri 1 Boyolali.

The source of the cost of education in SMK Negeri 1 Boyolali was from three sources, government, communities, and schools. The government fund included, the state budget, Region budget I and Region budget II. From communities included fund from parents or the school board. While the fund from school included shopping center, photo copy, insurance, entrepreneurial, and business center.

The identification of the school’s need was obtained from the result of school’s self-evaluation that made the gaps or challenges appeared. This challenge served as an activity program which then required a budget to implement it. The identification of need conducted by the school was the development of the eight national education standards. In identifying needs, the program was taken using the priority of all activities and all the expertise programs.

Compared to this study, a previous study of the management of education costs by Peter Kiplangat Koross entitled “Principals’ and students’ perceptions on parental contribution to financial management in secondary schools in Kenya” in Emerald Journal (2008). The management of secondary schools in Kenya has faced a number of challenges over the past few years. These challenges have been manifested in the many ways including lack of financial transparency, which culminate in unaffordable secondary schools fees. The results also indicated that parental involvement had positive influence on financial management outcomes.
In this research noted that the people involved in the preparation of the education fees were the principal, vice principal, chairman of competency skills, head of administration office, the representative of teachers, administrators and school board. Matters addressed in the budget included the priority scale and inputs of each unit of work. The use of priority scale was by considering the many needs of the school, but not all can be fulfilled because of the limited cost of education that exists. Therefore, it was expected that education fees budget prepared to meet the needs of the school and supported the teaching and learning activities.

The priorities of the education fees budget at SMK Negeri 1 Boyolali were the fund acquisition, the percentage of funding sources, regulatory use of funds, and adjustment of spending plans for funding sources. With the proper planning, realization and use of the expected cost of education can be implemented.

Compared to this study, the research conducted by Motsamai (2011) entitled "Policy and Practice: Financial Management in Schools in the Mafeteng District of Lesotho". This research is a qualitative study neighbor of government efforts to improve the performance of school principals in financial management at the school. The results confirm the existence of the problems associated with the implementation of the policy: (1) There is a noteworthy difference between policy and school finance theory. (2) Despite the broad direction of policy documents on financial planning and organization, the budget problems, collecting and recording fees, as well as a lack of administrative support abound. (3) The absence of a clear policy direction and control of financial leadership is reflected in the financial leadership is unsatisfactory and arbitrary audit practice. The findings of this study rejected the argument that the monetary policy will inevitably lead to school improvement.

**Characteristics The Realization of Financing Education in SMK Negeri 1 Boyolali**

Financing is how to find funding or funding sources and how to use the fund using the standard cost plan, increase working capital and plan for the future
needs for cash. While the cost of education, is all the effort devoted by the government and educational community in the form of cash or non-monetary. It requires a clear inventory.

Education fees management in SMK Negeri 1 Boyolali was based on the principles of efficiency, transparency, and public accountability. Transparency means the openness of the funding sources and the amount of fund, details of the use and accountability must be clear so that it can facilitate the parties concerned to find out.

Accountability is a condition of a person judged by others because of the quality of its performance in completing tasks to achieve the objectives which it is responsible. Effectiveness emphasizes the qualitative results of an activity. Efficiency is the best comparison between the input and output or between power and result. Resources may include energy, thoughts, time, and cost.

Regarding the realization of education fees in SMK Negeri 1 Boyolali, it was done by the principle of school financial management, made reference to the principles of financial management in schools, Value for money (economical, efficient, and effective), accountability, transparency, fairness and integrity. The responsible person for the realization of education funding was the principal, assisted by the Treasurer and Head of administrative office.

In the realization of education funding, each program organized was handled by a person. This realization was used for In House Training (IHT), provision of IT-based instructional facilities, optimization library, National Exam, preparation productive module, improvement of students English learning, Dual System of Education activities, and so on. With the realization of education funding in learning activities is expected to support teaching and learning activities in school so the quality and student achievement increases.

Realization of education funding was for education facilities. This realization was used for the physical development and building, furniture procurement room, instructional media, laboratory facilities, workshop, library, and so on. Funding is used for operational costs of new students’ admission. The
use of education fees for this activity was the responsibility of the new students’ admission committee.

Compared to this study, the research conducted by Dr. Dennis K. Davis "Retooling Leader Development in the Financial Management School" in the journal (2011) Among the most important changes, Financial Management School has revised map for the financial management career officers and NCOs. While it is possible for the financial management of the army to be successful by tracking the core functions. Financial management leaders believe that it is extremely important if the Army financial management gained the same amount of financial operations and resource management experience. For officers, the time also remains the center for career development, although specific task has a little important. The career maps are very encouraging educational, especially outside the scope of the Army. Certifications, such as certified financial Defence Manager, undergraduate and graduate degrees, and training with industry are keys to expand the base of the army of financial management experience and hone their professional skills.

In this research noted that there were three types of supervision in the realization of the cost of education, in the form of monitoring, auditing and control. Supervision at the school aimed to provide reasonable assurance that the activities at the school have been implemented in accordance with the norms and benchmarks set effectively and efficiently.

Compared to this study, a study conducted by Perry (2006) entitled “School District Financial Management: Personnel, Policies, And Practices”. This study examines financial management in California school districts, including how districts vary in the qualifications and stability of the responsible personnel, the nature of their governance and leadership, and their management practices. It also looks at the relationship between those aspects of district operations and a measure of district fiscal health. In addition, it examines the extent to which conditions outside a district’s control relate to fiscal health.
Characteristics of Accountability on Educational Cost in SMK Negeri 1 Boyolali

In this research noted that the form of education fees accountability is the financial statements about the realization of the use of funds at the school. This report was prepared by the treasurer of activities, school treasurer, and principal. Accountability report submitted each quarter, semester and yearly. Report prepared referring to the General Ledger and Ledger along with supporting documents as evidence and submitted to the District Education Office.

The quarterly and semester tuition fees was reported to the school board, and yearly to the Head of Education, Youth and Sports and the district. The report referred to data that had been recorded in the General Ledger. The existing data in the General Ledger of the various sources of funds processed, and it was advisable to arrange recapitulation General Ledger transactions on a periodic basis. Quarterly reporting period was a summary of the daily transaction records.

Compared to this study, the research conducted by Brent (2008) entitled "Financial Management in New York Charter Schools". This study aimed to describe the financial management in schools. The results showed that the practice of school financial management involved practices relating to: (1) power source, (2) allocate resources, (3) managing and reporting financial information, (4) maintaining resources, and (5) managing particular functional area. In this study also stressed the accountability in financial management both at the budget and financial reporting. But the fact in financial management tended to have little control over the performance of the administration or finance staff.

D. CONCLUSION

The activity of planning the educational cost at SMK Negeri 1 Boyolali accommodate the students needs. It consisted of three essential components, related to the sourcing cost of education, the preparation of need identification, and educational cost budget. Preparation of educational cost planning was done by considering the results of school’s self-evaluation. Meanwhile, the budget
prepared for a variety of school activities referring to the eight national standards of education and International vocational school profile using priorities.

Realization of the cost of education was done in accordance with the planning prepared, that was based on the principle of school financial management, Value for money (economical, efficient, and effective), accountability, transparency, fairness and integrity. It was used for the improvement of education facilities, new students’ admission activities, extracurricular, and employee salaries, and teacher professional development. There are 3 forms of supervision in the realization of the cost of education, in the form of monitoring, auditing and control. With the supervision, it is expected that the cost of education can be used effectively in accordance with the regulations.

Accountability for educational cost was realized in the form of tuition fees compiled systematically by the treasurer of activities, school treasurer, and principal. Accountability report submitted each quarter, semester and yearly. In accountability report of educational cost, elaborated on various matters related to the receipt, expenditure, the routine use of financial resources, and be accompanied by evidence of expenditure. Data reported were the same data that were recorded in the general ledger.

There are such recommendations addressed to the principal, treasurer, school board, and subsequent studies. The principal should monitor the management of education costs from planning, realization, and the accountability. Monitoring is not only done with regards to management activities, but also the performance of each personnel involved in the management of education costs. For treasurer, should be able to improve performance by providing good services in education cost management. For the school board, should increase the active role by controlling the activities in the management of education costs. For subsequent studies, this study can be used as a reference for next similar research.
REFERENCES


