



Strategy for the Development and Implementation of RKS, RKT, and RKAS: A Case Study at SMK Hidayatul Mubtadi'in

Strategi Penyusunan dan Implementasi RKS, RKT, dan RKAS Berbasis Data: Studi Kasus di SMK Hidayatul Mubtadi'in.

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ABSTRACT

This study examines the strategy of formulating and implementing data-based planning through the School Development Plan (RKS), Annual Work Plan (RKT), and School Budget Plan (RKAS) at SMK Hidayatul Mubtadi'in Bulusari. Using a qualitative descriptive method, data were collected through interviews, observations, and documentation. The results show that utilizing the Education Report Card (Rapor Pendidikan) helps the school identify urgent issues, design targeted programs, and allocate resources efficiently. Involving stakeholders such as the principal, teachers, treasurer, and school committee fosters collaboration and strengthens ownership of school programs. Data-based planning enhances transparency and accountability in budget and program implementation. However, challenges include low data literacy, limited IT infrastructure, and inconsistent monitoring practices. The study recommends improving data literacy through training, enhancing technological infrastructure, and developing integrated digital systems to support effective and sustainable planning.

Keywords: Data-Based Planning; RKS; RKT; RKAS; School Governance

ABSTRAK

Penelitian ini mengkaji strategi penyusunan dan implementasi perencanaan berbasis data melalui RKS, RKT, dan RKAS di SMK Hidayatul Mubtadi'in Bulusari. Metode yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa pemanfaatan Rapor Pendidikan membantu sekolah mengidentifikasi masalah prioritas, merancang program yang tepat, dan mengalokasikan sumber daya secara efisien. Keterlibatan kepala sekolah, guru, bendahara, dan komite sekolah menciptakan kolaborasi dan meningkatkan rasa memiliki terhadap program sekolah. Perencanaan berbasis data juga memperkuat transparansi dan akuntabilitas dalam pengelolaan anggaran serta pelaksanaan program. Namun, masih ditemukan kendala seperti rendahnya literasi data, terbatasnya infrastruktur TIK, dan belum konsistennya praktik monitoring. Penelitian ini merekomendasikan peningkatan pelatihan, perbaikan infrastruktur, serta pengembangan sistem digital terintegrasi untuk mendukung perencanaan pendidikan yang efektif dan berkelanjutan.

Kata Kunci: Perencanaan Berbasis Data; RKS; RKT; RKAS; Tata Kelola Sekolah

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INTRODUCTION

The development of the School Activity Plan (RKS), Annual Work Plan (RKT), and School Activity and Budget Plan (RKAS) constitutes a fundamental aspect of educational unit governance, particularly at the vocational secondary school (SMK) level. These three planning documents not only serve as primary guidelines for implementing educational programs and managing budgets but also function as crucial instruments to ensure that educational goals are achieved effectively, efficiently, transparently, and accountably. The government has regulated the mechanisms for developing and implementing RKS, RKT, and RKAS through various policies and regulations, including the Ministry of Education and Culture Regulation No. 6 of 2021 concerning the

Management of BOS (School Operational Assistance) Funds. This regulation emphasizes that the preparation of RKAS must be based on the school's priority needs and adhere to principles of transparency and accountability in budget utilization. However, in practice, many educational institutions still face challenges in preparing data-driven planning documents that accurately reflect the school's actual needs.

At SMK Hidayatul Muftadi'in Bulusari, Sayung Subdistrict, Demak Regency, Central Java Province, the preparation and implementation of data-based RKS, RKT, and RKAS have become increasingly complex. This is due to several factors, including the limited human resources with expertise in school financial management, difficulties in utilizing digital systems such as the RKAS application, and suboptimal coordination among the principal, treasurer, school committee, and other relevant stakeholders. Moreover, the specific characteristics of vocational schools—such as the need for practical equipment, student skills development, and collaboration with the industrial sector—further add to the complexity of planning and budgeting processes in schools.

These challenges necessitate the formulation of data-based strategies for developing and implementing RKS, RKT, and RKAS so that all planned programs and budgets truly align with the school's needs and priorities. This effort is expected to improve the quality of planning, implementation, and accountability of educational programs in vocational schools. Therefore, this study is crucial for conducting an in-depth analysis of the strategies used in developing and implementing data-based RKS, RKT, and RKAS at SMK Hidayatul Muftadi'in, identifying encountered obstacles, and providing recommendations to enhance the effectiveness of school planning and budget management.

The Ministry of Education encourages schools to engage in data-driven planning through the utilization of the Education Report Card (Rapor Pendidikan) as the primary source for problem identification and determining school program priorities. The planning process for RKS, RKT, and RKAS in Demak Regency typically begins with an analysis of data from the Education Report Card, reflection on the results of national assessments, and input from various stakeholders such as teachers, the school committee, and parents. Primary data used in preparing planning documents include national assessment results and quality indicators contained in the Education Report Card, while secondary data may consist of internal school reflections and input from the school community.

Training and mentoring for principals and planning teams in Demak Regency have been conducted in stages to improve data analysis capacity and program development based on the actual needs of educational units. However, ongoing challenges include limited understanding of the Education Report Card data, low data literacy among teachers, and limited IT infrastructure in some schools. These issues impact the quality and consistency of the RKS, RKT, and RKAS documents. Some schools continue to develop programs based on annual routines rather than systematically identified root causes derived from educational data.

Data-driven planning is essential for improving the quality of education. [Widiyawati, et al \(2025\)](#) assert that Data-Based Planning (DBP) through the use of the Education Report Card assists schools in identifying problems, analyzing root causes, and formulating systematic solutions, thereby enabling more focused and efficient budget management. Other studies also highlight that utilizing data from the Education Report Card can enhance participation, transparency, and accountability in the preparation of RKS, RKT, and RKAS, despite ongoing challenges related to data literacy and technological infrastructure ([Elpin et al., 2024](#)).

Nevertheless, there remains a significant gap in local case studies that explore data-based planning and implementation strategies for RKS, RKT, and RKAS in vocational schools, particularly in the Demak area. Furthermore, the integration of the Education Report Card data into school planning processes remains suboptimal, and data literacy among teachers and school stakeholders is still relatively low ([Widiyawati et al., 2025](#)). This study contributes a novel analysis by examining in depth the strategies for developing and implementing data-driven RKS, RKT, and RKAS at SMK Hidayatul Muftadi'in Bulusari, as well as exploring how Education Report Card data is integrated into planning and budget management.

Research conducted in various regions, including Demak Regency, indicates that data-driven planning has great potential to improve the effectiveness, efficiency, participation, transparency, and accountability of RKS, RKT, and RKAS preparation. However, successful implementation greatly depends on the involvement of all stakeholders, the availability of accurate and up-to-date data, and the strengthening of data analysis capacity at the school level. Initial data from observations and training sessions in Demak Regency show that most schools

have begun using the Education Report Card as a foundation for planning; however, they still require intensive assistance to optimize problem identification and the formulation of targeted solutions. This can be seen in table 1 as follows.

Table 1. School Readiness for Data-Driven Planning

No	Assessment Aspect	Percentage of Ready Schools
1	Utilization of the Education Report Card	78%
2	Stakeholder Involvement in Planning	65%
3	Adequate IT Access	72%
4	Understanding of Educational Data Analysis	58%

Source: Demak Regency Education Office Observations, 2024

Based on Table 1, although a positive trend is evident in data utilization for RKS, RKT, and RKAS development in Demak Regency, many schools still lack sufficient data analysis capacity and stakeholder participation optimization. This research is expected to contribute to formulating more effective strategies for implementing data-based planning in educational institutions, particularly at SMK Hidayatul Muhtadi'in Bulusari.

In light of the above, this study aims to comprehensively analyze the strategies for developing and implementing data-based RKS, RKT, and RKAS at SMK Hidayatul Muhtadi'in Bulusari, identify the challenges encountered, and provide recommendations to improve the quality of school planning and budget management to be more effective, efficient, and accountable.

Data-based planning is a systematic approach that uses accurate and relevant data as the basis for decision-making in educational management (Sudjana, 2015). This approach enables schools to identify problems accurately, allocate resources effectively, and enhance transparency and accountability in educational governance. In the context of RKS, RKT, and RKAS preparation, the data used includes the results of the School Self-Evaluation (EDS), the Education Report Card, national assessment data, and other educational quality indicators (Satori, 2017);(Lestari & Prasetyo, 2025). According to Yasifun (2019), RKS and RKAS are school planning documents that guide the implementation of school programs to realize the school's vision, mission, and goals. The development of these documents requires strategies that involve all school stakeholders and must comply with government regulations. Pettalongi (2024) emphasizes that in the digital era, the use of technology and big data is crucial to support adaptive and innovative educational management.

The preparation of data-based RKS, RKT, and RKAS begins with an analysis of the school's condition through EDS, comparison with national standards, and identification of priority challenges. The school then formulates its vision, mission, objectives, targets, and performance indicators and develops programs and activities outlined in the RKT and RKAS. The budgeting plan is developed based on a realistic needs analysis and funding sources, while adhering to principles of transparency and accountability. Widiyawati et al (2025) emphasize the importance of utilizing the Education Report Card as the primary data source in preparing the RKAS, as it helps schools identify root problems and formulate appropriate solutions through the stages of Identify, Reflect, and Improve (IRB). Other studies show that effective RKAS development should consider priority scales, realistic funding allocations, and the involvement of all school stakeholders.

The implementation of data-based planning in Indonesian schools, including vocational schools, still faces challenges such as low data literacy, limited technology access, and inadequate data analysis training for teachers and principals. However, the potential benefits are considerable, including improved efficiency, participation, transparency, and accountability in managing school programs and budgets. Research by Widiyawati et al (2025) and Eminarni et al (2025) concludes that data-based planning can sustainably enhance educational quality, provided it is supported by training, mentoring, and the strengthening of school management information systems. Moreover, the Merdeka Belajar policy and the launch of the Education Report Card platform by the Ministry of Education, Culture, Research, and Technology mark important milestones in encouraging educational institutions to transition toward more evidence-based and needs-driven planning. This study aims to explore the strategies used in the development and implementation of RKS, RKT, and RKAS at SMK Hidayatul Muhtadi'in, highlighting the role of data utilization, stakeholder involvement, and institutional readiness.

RESEARCH METHODS

This study employed a qualitative approach with a case study design. The case study was selected because it enables the researcher to conduct an in-depth and holistic exploration of the phenomenon of data-based planning and implementation of the School Development Plan (RKS), School Activity and Budget Plan (RKT), and School Budget Implementation Plan (RKAS) at SMK Hidayatul Mubtadi'in Bulusari. The qualitative approach aims to understand the meaning, process, and dynamics that naturally occur within the educational unit by producing descriptive data in the form of written or spoken words from informants as well as observed behaviors (Arikunto, 2013); (Creswell & Poth, 2017).

This research was conducted at SMK Hidayatul Mubtadi'in Bulusari, located in Sayung Subdistrict, Demak Regency, Central Java Province. The research was carried out over a period of three months, from March to May 2025. The selection of the site was based on the relevance of the case and the school's readiness to serve as the object of study. The stages of the research consisted of: (1) the preparation stage (developing the research design, conducting a literature review, and obtaining research permits), (2) the implementation stage (data collection through observation, interviews, and documentation), (3) the data analysis stage, and (4) the reporting stage. This process followed the principles of qualitative research, which include constructing a conceptual framework, collecting data, analyzing data, and verifying findings (Creswell & Poth, 2017).

In this study, the researcher served as the primary instrument and was directly present in the field. The researcher's presence enabled natural interaction with the research subjects, direct observation, and an in-depth understanding of the context. The researcher played an active role in the process of data collection and interpretation; thus, the quality of the findings was greatly influenced by the researcher's skills, sensitivity, and reflexivity. Data sources consisted of both primary and secondary data. Primary data were obtained through in-depth interviews with **six key informants**, consisting of the school principal, two teachers involved in school planning, the school treasurer, and two representatives from the school committee. In addition, the researcher conducted direct observations of the planning and implementation processes of school documents. Secondary data included RKS, RKT, and RKAS documents, school report cards (*rapor pendidikan*), and relevant school policies.

Data collection techniques used in this study included: in-depth interviews with key informants to explore their experiences, perceptions, and applied strategies; participatory observation of the planning and implementation processes of school documents; and document analysis of RKS, RKT, RKAS, and other supporting data. The observation focused on various aspects such as coordination meetings, decision-making forums, stakeholder involvement, data utilization in planning, and budgeting discussions. These techniques were chosen to obtain comprehensive, triangulated, and in-depth data in accordance with the characteristics of a case study.

Data analysis was conducted interactively and continuously through the stages of data reduction, data display, and conclusion drawing/verification. The Miles and Huberman model of analysis was applied to identify patterns, themes, and relationships among the data relevant to the research focus. The analysis was carried out from the beginning of data collection until all data were integrated into the research findings. Data validity was ensured through source, technique, and time triangulation. In addition, member checking was conducted by requesting confirmation of findings from informants, and peer debriefing was carried out with colleagues. Validity and reliability in qualitative research were assessed based on four criteria: credibility, transferability, dependability, and confirmability (Afiyanti, 2016).

RESULTS AND DISCUSSION

Data-Based Planning Process at SMK Hidayatul Mubtadi'in

The study conducted at SMK Hidayatul Mubtadi'in Bulusari reveals that the process of preparing the School Work Plan (RKS), Annual Work Plan (RKT), and School Budget Plan (RKAS) has systematically applied the principles of data-based planning. This process begins with the utilization of data from the Education Report (*Rapor Pendidikan*) as the primary source for problem identification and program prioritization. The planning team, comprising the principal, teachers, treasurer, and school committee, conducts an in-depth analysis of key educational indicators such as literacy, numeracy, and student participation. The results of this analysis serve as

the foundation for formulating priority programs, which are then articulated in the RKS and RKT and budgeted in detail within the RKAS.

Active involvement of all stakeholders characterizes the planning process at this school. Each team member plays a role in identifying problems, developing solutions, and determining budget allocations. These findings align with Sari and Pratama (2024), who assert that the effective implementation of the RKS and RKAS requires full stakeholder participation, data-based planning, and continuous oversight. One of the key advantages of data-based planning is its ability to help schools design quality improvement programs that are more targeted and responsive to real needs. Schools can tailor interventions, prioritize resource allocation, and ensure that every policy decision is grounded in the specific needs of the education unit.

Furthermore, the data provided by the Education Report is accurate and up to date, making the planning process for the RKS, RKT, and RKAS more efficient, participatory, transparent, and accountable. This enables schools to formulate plans that directly address real issues and optimize budget utilization (Andini et al., 2025). Collaboration among stakeholders ensures that the programs designed genuinely address real needs and receive comprehensive support (Rabbani et al., 2023). The Education Report provides critical information regarding student achievement, teaching quality, and school climate, facilitating the identification of areas requiring improvement (Elpin et al., 2024).

Implementation, Monitoring, and Use of Technology

The implementation of planning documents at SMK Hidayatul Mubtadi'in Bulusari is carried out in a structured and well-monitored manner. Programs outlined in the RKS and RKT are executed according to schedule, with periodic monitoring and evaluation to ensure target achievement. The subsequent year's Education Report data are used as a benchmark to assess the effectiveness of implemented programs, creating a continuous improvement cycle. The use of the ARKAS application supports transparency and accountability in school budget management. Data generated through ARKAS provides a clear overview of budget utilization, facilitates monitoring, and accelerates reporting to stakeholders. Rabbani et al. (2023) found that the principles of openness and public accountability in budget planning can enhance proper fund utilization, with 85% of funds absorbed in support of priority educational activities.

By using the ARKAS application, schools can more easily and swiftly report and justify budget expenditures, while also fostering greater public trust in the management of educational funds (Handayani et al., 2025; Rahmawati, 2023). Monitoring and evaluation of data-based planning are essential to ensure alignment between the work plan and implementation. This process also helps schools assess program effectiveness and develop more refined future plans (Wahyuni et al., 2024).

Impact on Educational Quality and Key Challenges

The application of data-based planning has significantly contributed to enhancing the quality of education at SMK Hidayatul Mubtadi'in Bulusari. Planning documents have become more relevant to school needs, budget usage is more efficient, and implemented programs have directly impacted student achievement and teacher professionalism. Internal survey results indicate that over 85% of respondents believe data-based planning facilitates accurate problem identification and the formulation of appropriate solutions.

Schools consistently applying data-based planning demonstrate improved student learning outcomes and teacher professionalism through structured and measurable programs (Eminarni, 2025). Moreover, the efficiency of school resource utilization has increased, and parents have expressed higher satisfaction with educational services (Nurchayati, 2024). These findings suggest that data-based strategies are effective in improving education quality when grounded in objective data and thorough needs analysis.

Despite the progress, several key challenges remain: (1) Low Data Literacy: Some teachers and staff struggle to analyze and interpret data, limiting accurate problem identification. (2) Limited ICT Infrastructure: Insufficient internet access and computer availability hinder optimal data processing. (3) Weak Monitoring and Evaluation Consistency: Continuous monitoring still needs reinforcement for effective program refinement. These issues are consistent with national findings (Eminarni et al., 2025; Dewi & Utami, 2024; Nurrizkiana & Widiastuty, 2016) and highlight systemic barriers to full implementation of data-based planning.

Strategies for Improvement and Alignment with Broader Studies

To address the challenges identified, enhancing data literacy through targeted training and strengthening ICT infrastructure in schools are essential. Adequate training allows school personnel to effectively utilize Education Report data for planning. In addition, ongoing mentoring from education offices and fostering a reflective school culture are crucial strategies for supporting successful implementation.

A reflective culture encourages schools to engage in continuous evaluation and improvement, forming the basis for sustainable progress. These findings are consistent with various national studies (Diany & Mardiansjah, 2022; Nurcahyati, 2024), which affirm that data-based planning improves educational efficiency, participation, and transparency. Widiyawati et al. (2025) emphasize the importance of the Identify, Reflect, Improve (IRB) cycle as a foundation for accurate problem-solving and adaptive planning. Similarly, research in Batang and Semarang Regencies confirms that schools implementing data-driven approaches report more focused, cost-effective, and accountable planning outcomes.

The case of SMK Hidayatul Muftadi'in Bulusari reinforces that successful data-based planning is associated with: (1) Higher-quality planning documents, (2) More efficient fund management, (3) Stronger stakeholder engagement. However, sustaining these outcomes requires ongoing leadership commitment, professional development, infrastructure support, and enabling policy environments.

CONCLUSIONS

The findings of this study demonstrate that the development and implementation strategy of data-driven RKS, RKT, and RKAS at SMK Hidayatul Muftadi'in Bulusari has contributed positively to the school's educational governance. Utilizing data from the Education Report Card (Rapor Pendidikan) has enabled the school to identify key challenges, design focused interventions, and allocate resources more effectively and transparently. The active involvement of stakeholders—such as the principal, teachers, treasurer, and school committee—has strengthened collaboration and fostered a shared commitment to school improvement. In addition, data-based planning has enhanced accountability in financial management and program execution. The process of continuous improvement is supported by routine evaluation and reflection based on updated educational data. However, this study also has several limitations that must be acknowledged. One major limitation is the low level of data literacy among teachers and educational staff, which hinders the optimal utilization of data in planning and decision-making processes. Additionally, the limited information technology infrastructure and internet access at the school have posed challenges for effective data processing and analysis. Inconsistencies in monitoring and evaluation also need to be addressed to ensure that the continuous improvement cycle operates as intended. Moreover, the limited duration of the study and its focus on a single school restrict the generalizability of the findings to other educational institutions in Demak Regency or regions with different characteristics. Based on the findings and discussion, it is recommended that the school intensify training and mentoring for teachers and education personnel to enhance their capacity in data analysis and utilization for planning purposes. Local and national governments are also encouraged to strengthen support for information technology infrastructure in schools, particularly in areas with limited access. Furthermore, the development of a digital-based management information system is strongly advised to support integrated and efficient processes of planning, implementation, and evaluation. A culture of reflection, evaluation, and continuous improvement should be continuously nurtured as an integral part of the education program planning and implementation cycle. The active involvement of all stakeholders—including the school committee, parents, and the community—should also be maintained to ensure participatory, transparent, and accountable planning. By taking these recommendations into account, schools are expected to optimize data-based planning in order to realize high-quality, effective, and sustainable education in the future.

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