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Madrasah Quality Improvement through the Utilization of State Sharia Securities (SBSN) Funds in the Kurdish Region

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Abstract

Recently, the Ministry of Religion is introducing State Sharia Securities (SBSN) funding that improves the madrasah quality, and this aspect requires the focus of the recent literature and policymakers. Hence the present study investigates the impact of optimizing the function of R&D, transparently conveying information, creating an ad hoc independent committee, Training for using SBSN money and supervision and guidance on SBSN implementation on the Madrasah quality improvement in the Kurdish region. The study gets the primary data from the employees of Madrasah who are dealing with SBSN funds using survey questionnaires. The article used the SPSS-AMOS to check the reliability of the items, model good fitness and association among variables. The outcomes indicated that optimizing the function of R&D, transparently conveying information, creating an ad hoc independent committee, Training for using SBSN money and supervision and guidance on SBSN implementation have positive linkages with Madrasah quality improvement in the Kurdish region. The study guides the policymakers in making the policies related to achieve the high quality of Madrasah properly using SBSN funding.

Keywords: State Sharia Securities (SBSN), training for using SBSN money, the supervision and guidance on SBSN implementation, Madrasah quality improvement, Kurdish region

Introduction

The allocation of SBSN funds by the Ministry of Religion for the improvement of infrastructure Madrasahs began in 2018. It is based on the Law of the Republic of Indonesia No. 19 of 2008, concerning State Sharia Securities (SBSN), and Regulation of the Minister of National Education No. 40 of 2008, concerning Standards of Facilities and Infrastructure for Schools or Madrasahs. The policy on how these funds are used takes into account Minister of Religion Regulation Number 90 of 2013 concerning the Implementation of Madrasah Education, which has been amended twice, most recently by Minister of Religion Regulation Number 66 of 2016 concerning the Implementation of Madrasah Education. This program has been running at public Madrasahs in 34 provinces for three years (Fatah, 2020; Kaczorowski, 2017).

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However, the program's implementation during the pandemic in 2020 differed from that of 2018 and 2019. According to data presented by the Ministry of Religion Education Office on November 10, 2020, physical and financial realization up to the third quarter were 59.77% and 30.33%, respectively, as filed by DJPPR on November 6, 2020. The acquisition of this proportion has a significant impact on the program's goal of improving madrasah infrastructure. As a result, there are various regulations to follow: Government Regulation No. 56 of 2011, Concerning Project Financing Through the Issuance of State Sharia Securities, Government Regulation No. 50 of 2018, Concerning Amendments to Government Regulation No. 45 of 2013, Concerning Procedures for Implementing Revenue and State Expenditure, Presidential Regulation No. 16 of 2018, Concerning Procurement of Government Goods or Services (State Gazette of the Republic of Indonesia of 2018 Number 33), Minister of National Education Regulation Number 24 of 2007, concerning Standards of Facilities and Infrastructure for Elementary Schools or Madrasah Ibtidaiyah (SD/ MI), Junior High Schools or Madrasah Tsanawiyah (SMP/MTs), and Senior High Schools/Madrasah Aliyah (SMA/MA), and Regulation of the Minister of National Education Number 40 of 2008, concerning Standards of Facilities and Infrastructure (Isroani, Jaafar, & Muflihaini, 2022).

In our community, which is highly diverse in terms of religion, culture, and language, education is universally acknowledged as a potent instrument for promoting integration. A twofold loss is predicted by Muslims' current educational backwardness. A globalizing world creates new, unheard-of opportunities, but at the expense of community members. The inability of a sizable portion of the people to actively contribute to the nation's progress towards better wealth and quality of life is a loss for the nation. Free education is provided at madrasas. In addition, they serve as bastions of social service, imparting information and instilling human values in students. Humanism and global brotherhood are among Islam's core principles (Ataman, Bilgin, & Evrenk, 2017). They serve as the foundation of Muslim culture and education. As a priceless tool of traditional education, these madrasas have been instrumental in promoting literacy among the oppressed sections of Muslim society. Thus, madrasa education is a sensitive topic that has a strong resonance for Muslims. Even the most isolated rural communities have these, where there are sometimes no other educational facilities (Fatah; Kaczorowski, 2017). On the other hand, despite playing important roles in the field of literacy, particularly for the Muslim community, these Madrasas have operated in unfavorable conditions for a long time due to a lack of infrastructure, a lack of teaching and non-teaching staff, a lack of funding, and a lack of its resources. Who will therefore assume responsibility for improving the state of these Madrasas is a dubious point. Who should volunteer for this job? Why are these Madrasas in such bad shape since they serve such important roles in the Muslim community's educational system? (Samsudin, 2020).

In order to reform religious education in Iraq and address the issue of discrimination against religious minorities, the Al-Khoei Foundation, a founding member of the IDS-led Coalition for Religious Equality and Inclusive Development (CREID), has successfully collaborated with religious leaders, teachers, head teachers, and local education departments (Samsudin, 2020). Al-Khoei's original strategy involved beginning at the bottom up. To ensure that the curriculum change is implemented nationwide, the team is collaborating with regional stakeholders. In Iraq, the Islamic educational system may be both exclusive and lead to a lack of understanding of religious minorities. The only religion included in the Iraqi national curriculum is Islam (Ataman et al., 2017; Fatah, 2020). Non-Muslims are not forced to attend Islamic lessons, but there are no other religiously focused programs available to them. This practice has resulted in prejudice and discrimination against religious minorities who are kept out of the classroom. In

addition to being exclusively monotheistic, the religious education curriculum in schools frequently includes materials that openly denigrate non-Muslim populations (Isroani et al., 2022). State Sharia Securities (SBSN) Funds are considered vital in Indonesia to uplift the quality of education. Similarly, the current study aimed to explore it in the context of madrasah education quality in Iraq.

There is a lot of literature exists on the Madrasas quality improvement but still, there are a number of gaps that exist in the literature and the present investigation is addressing likewise 1) the model consists of the factors like Madrasas quality improvement, supervision and guidance on SBN funding, training for using SBN money, creating Ad-Hoc independent committee, transparently conveying information and optimizing the functions of R&D particularly in Iraq is not tested before in recent time, 2) Shaturaev (2021b) and Riinawati (2022) explored the nexus between education funding and education i.e., Madrasas quality improvement in different countries at different times, however, the current study has also worked on it along with other variables like training for using SBN money, creating Ad-Hoc independent committee, transparently conveying information and optimizing the functions of R&D particularly in Kurdish region with fresh data set, 3) Shaturaev (2021a) and Kahfi et al. (2021) explored the nexus between explored the nexus between financial i.e., funding training and education i.e., Madrasas quality improvement in different countries at different times, however, the current study has also worked on it along with other variables like supervision and guidance on SBN funding, creating Ad-Hoc independent committee, transparently conveying information and optimizing the functions of R&D particularly in Kurdish region with fresh data set, 4) Gunawan, Uyuni, and Fauzi (2022), Efendi, Fitria, and Nurkhalis (2020), Esya and Muayyad (2023) and Gunawan et al. (2022) worked on the nexus between education institution committee and education i.e., Madrasas quality improvement in different countries at different times, however, the current study has also worked on it along with other variables like supervision and guidance on SBN funding, training for using SBN money, transparently conveying information and optimizing the functions of R&D particularly in Kurdish region with fresh data set, 5) Umar et al. (2023) and Darmawan (2019) worked on the nexus between education information transparency and education i.e., Madrasas quality improvement in different countries at different times, however, the current study has also worked on it along with other variables like supervision and guidance on SBN funding, training for using SBN money, creating Ad-Hoc independent committee, and optimizing the functions of R&D particularly in Kurdish region with fresh data set, 6) Surur et al. (2020) and Lee and Walsh (2015) worked on the nexus between educational R&D and education i.e., Madrasas quality improvement in different countries at different times, however, the current study has also worked on it along with other variables like supervision and guidance on SBN funding, training for using SBN money, creating Ad-Hoc independent committee, and transparently conveying information particularly in Kurdish region with fresh data set,

Literature Review

With 43.53 million citizens, Iraq is one of the important Islamic nation in the world. The majority of Shia Muslims make up over 87 percent of the population of the country, making it one of the biggest Muslim nation in the world. Iraqi compulsory education system is beset by a number of significant problems, including a lack of funding, subpar academic performance, and a scarcity of instructors in both urban and rural areas. Even though the state spends more on education, these barriers keep Iraqi academic performance from being outstanding. In this

context, Shaturaev (2021a, 2021b) worked on the challenges faced by the Indonesian education system in the context of financing, challenges of quality as well as academic results and proposed that factors like educational funding management are vital factors that affect the academic quality in Indonesia. Similarly, Riinawati (2022) and Riinawati (2022) also worked on funding issues and their effect on education quality. The results concluded that the technique for managing education finance improved teacher quality by putting an emphasis on professionalism, discipline, and task dedication to raise school quality. Coaching in the arts, athletics, religion, and scouting, by English, and by personality is carried out as part of educational funding management tactics in an effort to promote pupils. Increased funding sources, the implementation of quality improvement programs to support facilities and infrastructure as well as teacher welfare are all part of the education financing management plan for facilities and infrastructure. Additionally, Widjaja et al. (2022) and Widjaja et al. (2022) explored whether there is any sort of nexus between financial management and improvement in madrasah education quality. The investigation was carried out on the population of Indonesia. The investigation was carried out on the population of Indonesia. The results received concluded that 1) All stakeholders are involved in the planning to raise educational standards by employing a cutting-edge strategy to fulfill the school's mission and vision. 2) The MTs' actions include collaborating with all residents to manage monies in an honest, responsible, and open manner in order to improve madrasa performance. 3) Monitoring efforts are necessary since both internal and external evaluations affect how well an institution is doing. Hence, the study formulated the hypothesis that:

H1: *There is a nexus between supervision and guidance on SBSN funding and madrasah quality improvement.*

In Iraq, there are two main subsystems of the educational system: one is overseen by the Ministry of Education and Culture, while the other oversees madrasah education and religious education under the Ministry of Religious Affairs. 82% of the roughly 233,517 state schools and madrasahs are state schools, while the remaining 18 percent are madrasahs. Of the 49,402,000 students enrolled in these institutions, eighty-seven percent are enrolled in state schools, and the remaining thirteen percent are enrolled in madrasahs. The usage of funding is one of the critical issues for the education system across the globe. Similar is the case with Iraq. In this context, Shaturaev (2021a, 2021b) explored whether there is any sort of nexus between financing as well as management of funding with the view to the betterment of Islamic education, particularly the madrasah. The investigation was carried out on the population of Indonesia by focusing on the madrasah. The results of the investigation concluded that the management of educational funding significantly affects the quality of madrasah education. Financial management is necessary to implement education in madrasahs since it has significant potential and is integral to managing education. In this context, Kahfi et al. (2021) and Kahfi et al. (2021) explored whether there is any sort of nexus between financing as well as management of funding with the view to the betterment of Islamic education particularly the madrasah. The results of the study concluded that Madrasah Aliyah's handling of education funding to raise educational standards was still subpar. The teaching staff's preparedness to prepare the learning process according to the format of the national education quality standard is evidence that the quality of learning has reached the standard of the learning process. Let's focus on the frequency of learning encounters between teachers and students, nevertheless. Some instructors must improve their capacity to elicit reactions from students in order to motivate them to develop and master their course contents and to spark their interest and serious attention. Similarly, Burhanudin, Sumaryanto, and Subagyo (2018) explored whether there is any sort of nexus between financing as well as management of funding with the view

to betterment in the Islamic education particularly the madrasah. The investigation was carried out on the population of Indonesia by focusing on the madrasah. The results of the investigation concluded that the management of educational funding significantly affects the quality of madrasah education. Hence, the study formulated the hypothesis that:

H2: *There is a nexus between training for using SBSN money and madrasah quality improvement.*

The committee's function is crucial for maintaining and continually enhancing the level of instruction and learning processes at the school. The principal must apply School-Based Management in order to maintain and enhance the quality of instruction and learning in schools in order for them to be successful and efficient. Esya and Muayyad (2023) explored whether there is any sort of nexus between education-related committees as well as educational operational funding with quality of education. The investigation was carried out on the population of Indonesia. The study used a sample of 45 teaching staff as a sample. The sample data was collected with the help of questionnaires. For the sake of analysis, the study employed the regression analysis approach. The results received from the analysis concluded that the education-related committee as well as educational operational funding significantly affect the quality of education. Similarly, Gunawan et al. (2022) explored whether there is any sort of nexus between education-related committees as well as educational operational funding with quality of education. The investigation was carried out on the population of Indonesia. The study used a sample of 20 committees as a sample. The sample data was collected with the help of questionnaires. For the sake of analysis, the study employed the descriptive and other analysis approach. The results received from the analysis concluded that the education-related committee significantly affects the quality of education, particularly in the madrasah of Indonesia. The committee's function is crucial to maintaining and continually enhancing the standard and method of instruction in the school. The principal must apply School-Based Management in order to enhance and sustain the quality and learning process of schools in order to be successful and efficient. Accordingly, Kusumawati (2022) explored whether there is any sort of nexus between school committees and quality of education. The investigation was carried out on the population of Indonesia. The sample data was collected with the help of questionnaires. The results of the study concluded that the education-related committee significantly affects the quality of education, particularly in the madrasah of Indonesia. Hence, the study formulated the hypothesis that:

H3: *There is a nexus between creating Ad-Hoc independent committee and madrasah quality improvement.*

Education system all around the globe is the transfer of knowledge or information from one source to another sources. The way of conveying the information is vital in the entire process. Literature also proposed that information in any form has a significant effect on education quality. In this context, Umar et al. (2023) explored whether the information in terms of the disclosure had any sort of effect on the quality of education in the madrasah. The investigation was carried out on the population of Indonesia. The study used a sample of 02 months as a sample. The sample data covers the tenure from November to December 2022. The study concluded that information disclosure affects the quality of education, particularly in the madrasah of Indonesia. Similarly, Darmawan (2019) explored whether accountability and transparency (inclusive in terms of information) have any sort of effect on the quality of education as the result of good governance. The investigation was carried out on the population of Indonesia. The study used a sample of 129 teaching staff a sample. The sample data was collected with the help of questionnaires. For the sake of analysis, the study employed the

regression and correlation analysis approach. The results received from the analysis concluded that there is a significant nexus between accountability and transparency (inclusive in terms of information) and the quality of education in madrasah in Indonesia. Additionally, Rosyida and Purwanto (2022) explored whether the information system used for education in schools has any sort of effect on the quality of education. The investigation was carried out on the population of Indonesia. The results of the study concluded that the information system used for education in schools has a significant effect on the quality of education. Hence, the study formulated the hypothesis that:

H4: *There is a nexus between transparently conveying information and madrasah quality improvement.*

The world is getting developed with the passage of time. We are witnessing innovation within a short span of time. One of the core factors behind every innovation is proper research and development (R&D). R&D IS considered the backbone behind the success of any institution. Its importance gets enhanced for educational institutions. Literature proposed that R&D significantly positively affects the education quality all around the globe. In this context, Surur et al. (2020) explored whether there is any sort of nexus between R&D (in terms of cost) and quality of education. The investigation was carried out on the population of Indonesia. The study used data from 19 years as a sample. The sample data covers the tenure from 2010 to 2019. For the sake of analysis, the study employed the SPSS analysis approach. The results received from the analysis concluded that there is any sort of nexus between R&D (in terms of cost) and the quality of education in Indonesia. Similarly, Lee and Walsh (2015) explored whether there is any sort of nexus between R&D and the quality of education of the immigrants. The investigation was carried out on the population of the USA. The results of the study concluded that there is significant nexus between R&D and the quality of education of the immigrants. Similarly, Kremen et al. (2022) and Kremen et al. (2022) explored whether there is any sort of nexus between R&D in the form of innovation and the quality of education. The investigation was carried out on the population of Ukraine. The results of the study concluded that there is any sort of nexus between R&D in the form of innovation and the quality of education. Hence, the study formulated the hypothesis that:

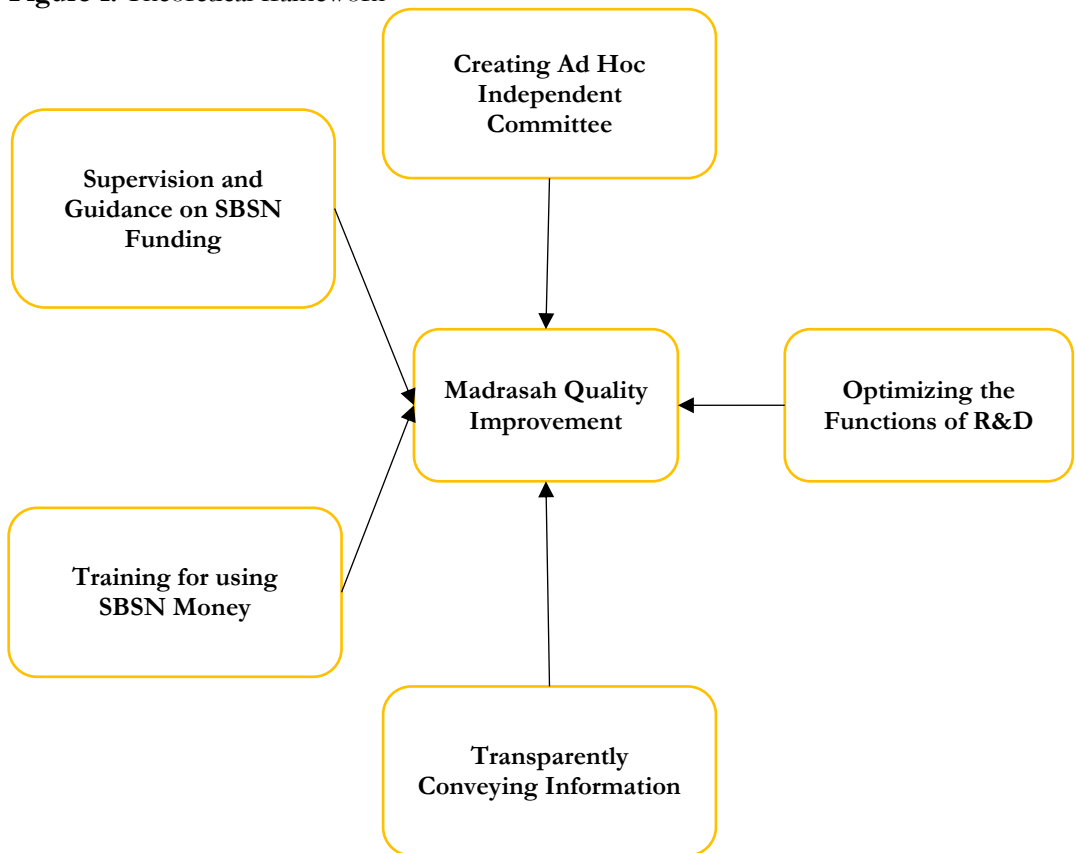
H5: *There is a nexus between optimizing the functions of R&D and madrasah quality improvement.*

Research Methods

The study investigates the impact of optimizing the function of R&D, transparently conveying information, creating an ad hoc independent committee, training for using SBSN money and supervision and guidance on SBSN implementation on the Madrasah quality improvement in the Kurdish region. The study gets the primary data from the employees of Madrasah who are dealing with SBSN funds using survey questionnaires. The constructs are measure with the help of questions taken from the past literature. For example, optimizing the function of R&D is measured with seven items taken from Esya and Muayyad (2023), transparently conveying information is measured with six questions extracted from Hasna and Wulandari (2019), creating an ad hoc independent committee is measured with five questions adopted from Gafur, Muhammad, and Ansharullah (2023), training for using SBSN money is measured with six questions taken from Ariyanti (2020), supervision and guidance on SBSN implementation has five questions adopted from Ismal (2019) and Madrasah quality improvement has six questions taken from Juhaeni et al. (2021).

The employees of Madrasah who are dealing with SBSN funds are the respondents. They were selected based on purposive sampling. The researchers have sent the survey questionnaires to the respondents using personal visits. A total of 567 surveys were sent but only 294 were received that represents around 51.85 percent response rate. Moreover, the article used the SPSS-AMOS to check the reliability of the items, model good fitness and association among variables. It provides best outcomes using primary data and also effectively operate even the researchers used complex models and large data sets (Hair, Gabriel, & Patel, 2014). Finally, the study used five predictors such as optimizing the function of R&D (OFRD), transparently conveying information (TCI), creating an ad hoc independent committee (CAIC), training for using SBSN money (TUSBSNM) and supervision and guidance on SBSN implementation (SSBSNI) and also used one dependent variable named Madrasah quality improvement (MQI). These variables are given in Figure 1.

Figure 1: Theoretical framework



Research Findings

The outcomes show the convergent validity called correlation among items. The results exposed that composite reliability (CR) values are bigger than 0.70, loadings and average variance extracted (AVE) values are bigger than 0.50, and AVE values are larger than ASV and MSV. These values indicated high correlation among items. These values are mentioned in Table 1.

Table 1: Convergent validity

Items	Loadings	CR	AVE	MSV	ASV
OFRD1	0.998	0.945	0.718	0.440	0.123
OFRD2	0.753				
OFRD3	0.696				
OFRD4	0.983				
OFRD5	0.742				
OFRD6	0.688				
OFRD7	0.993				
TCI1	0.847	0.914	0.641	0.459	0.255
TCI2	0.843				
TCI3	0.837				
TCI4	0.829				
TCI5	0.813				
TCI6	0.608				
CAIC1	0.999	0.935	0.751	0.659	0.204
CAIC2	0.629				
CAIC3	0.994				
CAIC4	0.989				
CAIC5	0.629				
TUSBSNM1	0.809	0.924	0.710	0.040	0.034
TUSBSNM2	0.844				
TUSBSNM3	0.841				
TUSBSNM4	0.821				
TUSBSNM5	0.794				
TUSBSNM6	0.869				
MQI1	0.581	0.868	0.529	0.304	0.142
MQI2	0.857				
MQI3	0.654				
MQI4	0.857				
MQI5	0.692				
MQI6	0.679				
SSBSNI1	0.877	0.930	0.689	0.440	0.192
SSBSNI2	0.876				
SSBSNI3	0.905				
SSBSNI4	0.767				
SSBSNI5	0.780				

The outcomes show the discriminant validity called correlation among variables. The results exposed that the first values in the column are larger than other values in the column. These values indicated low correlation among variables. These values are mentioned in Table 2.

Table 2: Discriminant validity

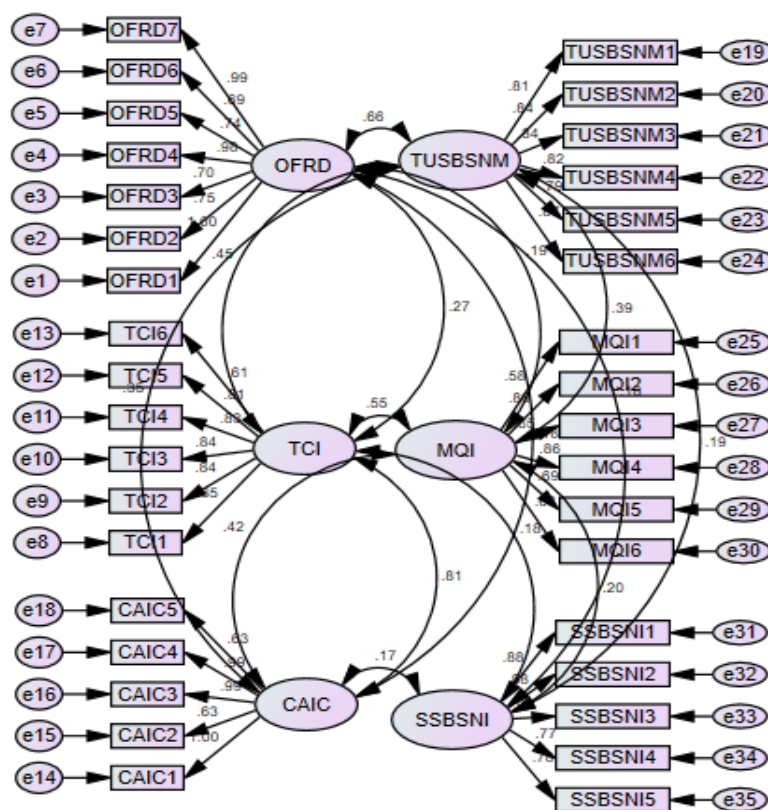
	MQI	OFRD	TCI	CAIC	SSBSNI	TUSBSNM
MQI	0.727					
OFRD	0.191	0.847				
TCI	0.551	0.268	0.801			
CAIC	0.419	0.183	0.512	0.867		
SSBSNI	0.201	0.178	0.178	0.172	0.843	
TUSBSNM	0.394	0.663	0.455	0.350	0.187	0.830

The outcomes also show the model good fitness using the root means the square error of approximation (RMSEA) and the figures are lower than 0.05. In addition, the outcomes also show that the Tucker-Lewis index (TLI) and comparative fit index (CFI) values are bigger than 0.90. These values exposed model is good fit. These values are given in Table 3.

Table 3: Model Good Fitness

Selected Indices	Result	Acceptable level of fit
TLI	0.955	TLI > 0.90
CFI	0.976	CFI > 0.90
RMSEA	0.002	RMSEA < 0.05 good; 0.05 to 0.10 acceptable

Figure 2: Measurement model assessment

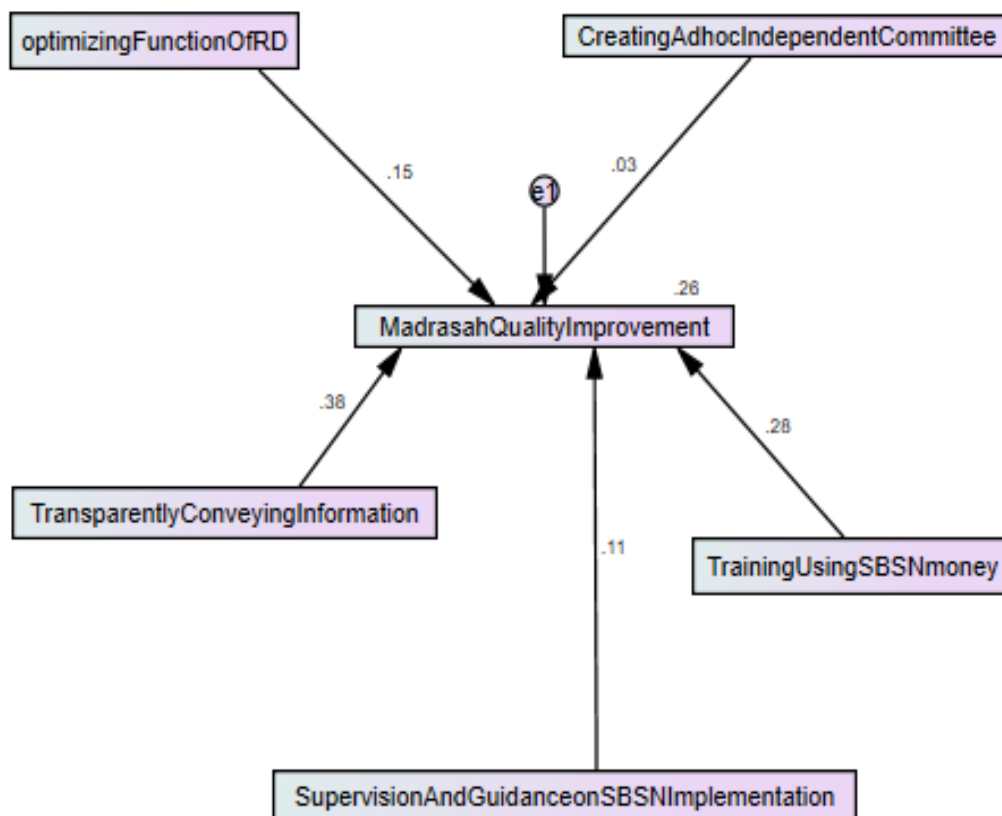


The outcomes indicated that optimizing the function of R&D, transparently conveying information, creating an ad hoc independent committee, Training for using SBSN money and supervision and guidance on SBSN implementation have positive linkages with Madrasah quality improvement in the Kurdish region and accept H1, H2, H3, H4 and H5. These values are shown in Table 4.

Table 4: Path analysis

	Relationships	Beta	S.E.	C.R.	P
Madrasah Quality Improvement	<--- Supervision and Guidance on SBSN Implementation	0.104	0.048	2.183	0.029
Madrasah Quality Improvement	<--- Training using SBSN Money	0.216	0.039	5.601	0.000
Madrasah Quality Improvement	<--- Transparently Conveying Information	0.315	0.041	7.593	0.000
Madrasah Quality Improvement	<--- Optimizing Function of R&D	0.115	0.039	2.954	0.003
Madrasah Quality Improvement	<--- Creating Ad hoc Independent Committee	0.099	0.036	2.750	0.012

Figure 3: Structural model assessment



Discussions

The results indicated that supervision & guidance on SBSN funding has a positive influence on madrasas' quality improvement. These results are in line with Aulia (2021), which implies that SBSN funds are created to raise money for use in Islamic promulgation and implementation of Islamic teachings. If a government or community-level supervising authority is appointed, SBSN funds are raised and maintained under security. In this situation, the process of fund creation is fluent, and these are utilized securely for madrasas' betterment. These results are also supported by Anggadwita et al. (2021), which highlights that the supervision & guidance on SBSN funds, as per Islamic principles, set aside a handsome sum of money for solving madrasas' issues and improving their teaching quality.

The results indicated that training for using SBSN money has a positive influence on madrasas' quality improvement. These results are in line with Nugraha et al. (2022), which throws light on Sharia funds and their contribution to Islamic promulgation. The study proclaims that training individuals to use SBSN money develops thinking to utilize funds to help madrasas, and thus, it helps improve madrasas' quality. These results are also supported by Hizbullah (2023), which claims that SBSN funds are raised to manage and regulate Islamic and humanity-based projects. If training is provided to certain Muslims who are engaged in funds raising and utilization on how they should use the funds in the best possible way for Islamic purposes, the investment in madrasas increases, and their teaching quality improves.

The results indicated that creating ad hoc independent committees has a positive influence on madrasas' quality improvement. These results are in line with Rozi and Syafitri (2021), which indicates that if an ad hoc independent committee is developed to manage all matters relevant to the SBSN funds raising program and the utilization of the raised funds, the effective use of these funds is sure. In this situation, funds are used to invest in madrasas for running quality work. These results are also supported by Ghumro (2022), which states that if an ad hoc committee is developed for managing SBSN and the committee is independent in its work, it manages the funding program as an investment can be made in madrasas, and their quality can be improved.

The results indicated that transparently conveying information has a positive influence on madrasas' quality improvement. These results are in line with Umar et al. (2023), which examines information quality impact on madrasas' quality improvement. Madrasas, like any educational institution, need quality information to run their teaching functions. If the information is transparent, madrasas functions can be run effectively, and their teaching quality is better. These results also match with Munjin and Sholehuddin (2019), which implies that when madrasas management itself provides transparent information authorities regulating sharia funds programs, they may have large funds and show superior performance.

The results indicated that optimizing the functions of R&D has a positive influence on madrasas' quality improvement. These results are in line with Syar'i, Hamdanah, and Akrim (2020) which claims that madrasas which give significance to R&D adoption and raise funds to optimize the functions of R&D may work on plans for Islamic teachings and gives better quality education. These results are also supported by Chowdhury (2022), which also confirms that optimizing the functions of R&D adds to R&D infrastructure in madrasas and improves their quality.

Implications

The study makes theoretical implications with its contribution to religious literature. The study throws light on the influence of supervision & guidance on SBSN funding, training for using SBSN, creating ad hoc independent committees, transparently conveying information, and optimizing the functions of R&D on madrasas' quality improvement. The study has guidelines for regulators in the Kurdish region and other Islamic countries on how to improve madrasas' quality. The study guides that there must be supervision & guidance on SBSN funding in order to improve madrasas' quality. It also conveys that training for using SBSN should be given to responsible individuals in order to improve madrasas' quality. The article also gives a guideline that an ad hoc independent committee must be established so that Madrasa's teaching quality is more likely to be improved. There is also a suggestion that the management must care for transparency of information. In this situation, madrasas' quality must be better. In addition, the study conveys that madrasas management must optimize the functions of R&D in order to improve madrasas teaching quality. The study guides the policymakers in making the policies related to achieve the high quality of Madrasah properly using SBNS funding.

Conclusion

The authors aimed to examine the association of supervision & guidance on SBSN funding, training for using SBSN, creating ad hoc independent committees, transparently conveying information, and optimizing the functions of R&D with madrasas quality improvement. They follow a quantitative research approach and attain data from madrasas in Kurdish regions. The results revealed that there is a positive association between supervision & guidance on SBSN funding, training for using SBSN, creating ad hoc independent committee, transparently conveying information, and optimizing the functions of R&D and madrasas quality improvement. The results indicated that when there is effective supervision & guidance on SBSN funding, investment for madrasas can be raised. This improves madrasas teaching quality. The results also showed that if training is provided to responsible people to make the best use of SBSN funds, a significant portion is used for madrasas, and madrasas' work quality improves. The study also concluded that if an ad hoc independent committee is developed, the major issues related to Sharia funds like SBSN are removed. And with higher investment, madrasas show better quality performance. The results revealed that if there is access to transparent information, the investment level rises, and madrasas teaching quality can be improved. The results also showed that in the madrasas where the functions of R&D are optimized, there is better quality Islamic teaching.

Limitations

The present article has some limitations, and in future literature, there is a need to remove these limitations. In this study, only direct relations of the five SBSN factors with madrasas' quality improvement have been addressed. There is no mediator or moderator between these SBSN factors and madrasas' quality improvement. For a comprehensive research framework and clarity of the concepts, future researchers must make up their minds to include some mediator or moderator in the framework. The outcomes of the research conducted in just Kurdish region can't be enough to guide the worldwide madrasas to improving quality. Researchers must generalize the study for broad implications.

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