

The Analysis of the Relationship Among School Economic Performance, Teacher Quality, Income and Consumption Expenditures of Private Teachers During and Before the Pandemic Covid-19 in South Sulawesi

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ABSTRACT

This research to be conducted in South Sulawesi by taking several schools as a sample of the teaching population from couples of private senior high schools and Madrasah Aliah school. The research objectives were to identify and explain the relationship among school economic performance, teacher quality, income and consumption expenditures that were affected by the effects of the COVID-19 pandemic. The finding showed that the economic performance had a positive relationship with teacher quality, the two variables had also positive relationships with income level and household consumption for both senior high school and madrasah teachers during and before pandemic time. The relationship between the two variables for the general teacher diet is strong, while the madrasa teacher is very weak. But for non-food the opposite happens. During the Covid-19 period, there was also a positive relationship between the two variables, but there was a decrease in the level of strength of the relationship for the two consumption expenditure groups, both madrasah teachers and general teachers. Furthermore, it was shown that Covid-19 had decline the economic performance as well as the level of income and consumption expenditure of teachers.

Keywords: Consumption, income, pandemic, teacher quality, economic performance

INTRODUCTION

The pandemic that has lasted more than 2 years in the world and has been in Indonesia, including South Sulawesi, for more than a year has undermined all sectors and activities of society, including the economy and education. Even though until now, in 2022, it seems that Covid-19 has experienced a significant decline so that community activities including teachers are starting to return to normal.

South Sulawesi is one of the provinces in Indonesia with the capital city of Makassar, consisting of 21 regencies and 3 cities, namely: Makassar, Pare-Pare and Palopo. In terms of education, this province ranks fifth from the number of schools in Indonesia, after North Sumatra. The number of educational facilities in 2022 is 16,615 schools with details of 8,182 public schools and 8,433 private schools. Of these, there are 602 high school schools with 336 public and 266 private schools with 3992 teachers. While the number of Madrasah Aliah schools is 437 schools with details of 31 public and 406 privates with 6498 teachers.

One of the community groups in Indonesia, including the cities in South Sulawesi, most affected by the COVID-19 pandemic are teachers, including private teachers, due to disruption in performance and compensation. Income is crucial for teachers, because the income itself is a source of income for them and their families. Keynes stated that the affects consumption expenditure, so the level of income earned by private teachers is very influential in determining household consumption expenditure. Income given to teachers

can determine the level of job satisfaction, work motivation, and work results. It is said that income is influenced by many factors, including education and the ability of the company or organization (Hasibuan, 2012). Schools or foundations that determine the level of wages taking into account the normal standard of living, will allow private teachers to work with full motivation, moreover people who work are motivated by economic rewards. Money is a powerful motivator because it is valued directly as a reward and because it facilitates the purchase of valued goods (Novan, 2017).

Income received by teachers can also be affected due to decreased school performance in activities, including economic or business activities in schools. It is known that in

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schools there are not only teaching and learning processes, but also economic or business activities, which are most likely to be affected by the COVID-19 pandemic which has hit all school activities, due to restrictions on economic and social activities, both small and large scale. It can directly or indirectly affect school activities, including economic or business activities, which in turn will have an impact on the size of financial compensation, which in turn will have an impact on changes in household consumption of private teachers.

Thus, it is an education problem in Indonesia. Formal education in Indonesia from Kindergarten to Higher Education levels is managed by two different departments, namely the Ministry of Religion and the Ministry of Education and Culture. In both institutions there is a high school (SMA) at the Ministry of Education and Culture and a Madrasah Aliah (MA) level at the Ministry of Religion, where the curriculum is slightly different, especially from the quantity of subjects received by students in the two institutions. Thus, these two departments have each teacher with a different educational background. Because teachers who teach in high schools generally come from educational universities, while at the MA level are taught and educated by teachers with graduates from Islamic institutions or universities, which are fostered by the Ministry of Religion, of course the quality is expected to be the same but there can be differences in both input (students) or output (graduates), although they remain the same in terms of education and teaching services because all teachers are required to have high dedication, skill and professionalism in an effort to educate the nation's life based on the state philosophy, Pancasila and the 1945 Constitution.

LITERATURE REVIEW

Zeynova's conducting the research, (2020), His finding showed that the influence of disposable income, income tax, corporate tax, value added tax, and exchange rate have an effect on household consumption expenditure in Azerbaijan. The similar study in Indonesia, Sugiarto (2020) shows that lagged consumption expenditure and Gross Regional Domestic Product (GRDP) have a positive influence on household consumption expenditure in Indonesia, while inflation and unemployment rates have a negative effect. Furthermore, Karisma, (2016) shows that there is a dominant influence of the ability to pay monthly electricity on the electricity consumption of business households and non-business households.

Meanwhile, Vidiyatmoko, (2009), showed his finding that the determinants of executive income that have a positive relationship with executive income are the executive decision relationship mechanism, job complexity, business scale (total sales indicator), ability to pay (total profit indicator), product diversification and market expansion. So, the school's economic performance that can be measured by output or input can determine the level of compensation.

The relationship between consumption and education has been suggested by experts either directly or indirectly. Directly states that with a high education, one's opportunity has the nature of saving and avoiding the nature of waste in consumption by saving. As the results of research by Acerenza et al. (2019) which states that household heads with higher education will also spend higher incomes on household education. It was also found that households with both living people whose main income comes from their wives also spend more of their income on education. Furthermore, Huang stated that consuming a regular breakfast, daily fruit intake, balanced diet and reading habits were positively correlated with students' quality of life while excessive use of electronic devices was negatively correlated with students' life capacity. Furthermore, Huang et al., (2017) who used the experimental method explained that almost all children in the treatment group had accounts with college assets of more than \$1,000. Treatment participants who we expected would have their own participant accounts without the intervention had \$395 more in savings than their control group counterparts; those who were motivated by the intervention to have participant-owned accounts had an average deposit of \$888. Those motivated by the intervention to save had an average savings of \$1,826.

The relationship between consumption of various types of fish with education level is explained by France Caillavet, (2007), horse mackerel and canned sardines, an inverse correlation was found between education level and consumption frequency. In addition, the frequency of consumption of marinated cod, the main salted and dried fish in the Portuguese market, decreases with higher education. Furthermore, Ibrahim Niankara, (2021) contended that education is found to increase the joint likelihood of food and monetary security in the country. Specifically, compared to households headed by individuals with no education, those headed by primary, secondary or higher educated individuals are 19.8%, 49.7% and 1.189 times, respectively, more likely to experience food security, and 40.1%, 77% and 1.723 times, respectively, more likely to come out of poverty. Therefore, easing access to formal education ought to be part of the solution mix sitting squarely at the poverty/food insecurity nexus, for a sustainable future beyond the pandemic. Beside that teacher income is non-agricultural income, thus enabling more food security than agricultural income (Majola, 2016) so that it is possible for consumption that is more resistant to life threats, such as COVID-19.

Education can also be related to household consumption expenditures through income levels. As is known, the general theory of human investment. Warn that output can or income can be explained by the theory of economic growth from supply, such as the Neo Classical (exogenous) economic growth theory by Solow and the new human investment theory of Rebelo theory, 1990. Both of these theories emphasize the

development of labor or human resources to increase output next to technology. The teacher is one of the elements of the formation of the quality of human resources in education, so that improving the quality of teachers is sought throughout the ages. One of the efforts to improve quality is to increase motivation through increasing income/salary.

Xuehui, (2018) stated that in order to increase the availability and quality of teachers in rural areas, it is necessary to increase basic salaries and subsidies for rural teachers effectively and systematically according to the law. There is a need through multiple channels to increase the salaries and allowances of primary and secondary school teachers, particularly the standard of subsidies and allowances, to eliminate real disparities in teacher salaries. Furthermore, based on the survey of public schools, it seems to indicate that some rationality, with many qualifications, exists in the rural public sector school pay scale. However, utilizing a more recent dataset disaggregated by school type (government, non-government and private sector) shows no such rationality in the public sector, while salaries are responsive to qualifications in the non-government and private sectors (Rafi Khan, 2010). The facts show that salaries are not always determined by the qualifications and experience of teachers.

Organizational Economic Performance

Manurung, (2015) states that every successful company is always closely related to good resources and management systems. One of the resources that most support the company is human resources, where human resources are the main input in the company to be processed into goods or services. The input can be either as a manager or an employee. In connection with this, Morato, 2012 states that employees as workers are the main capital in the company when viewed from the 5M (Man, Material, Method, Machine, and money), because employees are the organizers, implementers, and decision makers in the operation and management process. The management of the company itself and also the conductor of the other four major capitals. Thus, the company is required to make efforts to improve its performance which in turn has an impact on improving organizational performance. Mulyadi (2007; 337) organizational performance is the success of personnel, teams or organizations in realizing the strategic goals that have been set previously with the expected behavior.

Performance (performance) according to Daft (2010) is the ability to achieve organizational tasks by using resources effectively and efficiently. The resources referred to include human resources, all assets, capabilities, organizational processes, company attributes, information and knowledge controlled by the company. Performance is defined as a description of the level of achievement of the implementation of

activities, programs and policies by using a number of resources to achieve the goals that have been set (Sembiring 2012). While Stout (in Tangkilisan, (2007) suggests that organizational performance measurement is the process of recording and measuring the achievement of the implementation of activities in the direction of achieving the mission through the results displayed in the form of products, services or a process.

Based on these opinions indicate that to achieve maximum organizational work results is to manage and utilize organizational resources properly. Furthermore, Chien (2004), there are five main factors that determine the achievement of organizational performance, namely: 1) leadership style and organizational environment, 2) organizational culture, 3) job design, 4) motivation model, and 5) human resource policy. Economic performance is the result achieved by the company through its economic activities, especially in terms of the output it produces. Thus, economic performance can be related to output or the nature of output, such as growth, development or increase in output produced. Apart from that, performance is also related to the use of inputs at the lowest cost to obtain certain outputs. Meanwhile, the output can be expressed as the achievement of certain outputs at the lowest cost. It is an economic principle that is the basis for an organization to act economically and rationally.

The quality of education can be measured by various indicators, such as those arising from behavioral phenomena that may seem irrational. So Tikly and Barrett (2010) state that one of the most important needs is the need to develop an informational base that can be used to understand the quality of education. The concept of education is often associated with capability, because to achieve a quality requires certain abilities, so a capability approach is needed, which "reflects the alternative combination of functions that a person achieves and from which he can choose an alternative, Sen (1992). The Capability Approach considers development through education to be understood not only as an increase in income or better access to resources, but as an increase or strengthening of the freedom to do and be what they value (McCowan 2011: 285). One's idea in the Capability Approach is one of having various 'deeds and beings' valued (Unterhalter 2008). Having access to education and knowledge enables a person to prosper, in other words, education serves as a foundation for other abilities; education is important for the development of other abilities (Hoffman 2006; Robeyns 2006)

Consumption and Consumer Behavior

According to Samuelson, consumption is the activity of spending the utility (use value) of goods and services. Goods include durable goods and non-durable goods. Consumer

goods according to their needs, namely: primary needs, secondary needs and tertiary needs.

Consumption is the essential goal of the product, because production is a tool for consumption, and production and is needed as long as there is consumption, because consumption is the final part of production, thus production can stop but consumption cannot stop. In addition, consumption and savings depend on the income function, because consumption and income have a positive relationship, if a person's income increases, consumption will also increase. The rise and fall of the level of consumption is expressed by the marginal propensity to consume (MPC) or the desire to consume.

Keynes's Marginal Propensity to Consume is a concept that illustrates that consumption will increase if the disposable income increases by one unit. According to Sukirno (2007), if income increases, the level of consumption will also increase but the amount is smaller than the increase in income. The average propensity to consume (APC) is the ratio of consumption to income that will decrease when income increases. Rich people will set aside more of their income for saving than for consumption (Mankiw, 2000). The theory of permanent income (Permanent Income Hypothesis) was proposed by Milton Friedman. Permanent income theory believes that income is the dominant factor that affects consumption levels. What is meant by permanent income is the average level of income expected in the long term. The source of income can come from salary/wages and non-salary/non-wage. Relative Income Theory (Relative Income Hypothesis) was developed by James Duessenberry. Although this theory recognizes the dominant influence of income on consumption, this theory pays more attention to the psychological aspects of households in dealing with changes in income. Consumption of neighbors in the vicinity will affect a person's consumption level. If the individual's income level is higher, consumption will also increase proportionally to the increase in income. Meanwhile, if the level of income decreases, the level of consumption will not decrease proportionally following long-term consumption, but following the short-term function. The Relationship between Income and Consumption One of the important variables that can affect the level of household consumption (micro) and the state (macro) is income. Income is an important factor influencing consumption behavior. Income can describe a person's ability to consume both in quality and quantity. A person's ability to meet food and non-food needs will increase if the income earned is greater, and vice versa

In macroeconomic analysis, consumption in a household often gets special attention and also gets more in-depth attention for several reasons. First, household consumption can provide the largest contribution to national income. The majority of countries' consumption expenditure reaches 60% - 70% of national income. This shows that for household

consumption expenditure, the community has an important role in the income received by the government when compared to other variables such as spending on investment which contributes 7% - 11% to national income. Second, fluctuations in economic activity from one time to another can be influenced by the level of household consumption. In addition, in the long term the consumption and saving patterns of the people have a very large influence on the economic growth of a country. The higher the household consumption of the community, the demand for goods and services will also increase, this can explain that the higher the level of household consumption, the higher the level of national production in the form of goods and services will also increase. Every household life fits

Keynesian consumption function whose main variable is absolute national income as opposed to relative income, permanent income, short-term income and long-term income and the life cycle. Absolute income is the independent variable of the Keynes function expressed

$$C = C_0 + C_1 Y_d,$$

Shows a linear function, in fact for Keynes is not linear or the graph is curved (not straight). This consequence makes MPC decrease if National income increases. Furthermore, if national income increases, then APC decreases and $MPC < APC$. The non-linear Keynes consumption function shows that it does not always show a proportional relationship between national income and consumption expenditure which is relatively stable in the short run, decreasing in the long run expressed by a curved curve. Another function of the consumption function is the consumption function with the life cycle hypothesis proposed by Ando, R. et al., as cited in (Soediyono, 1992) which tries to describe people's consumption patterns based on income and expenditure patterns that are influenced by time. The results of this analysis indicate that the consumption function is a straight line through the zero point, according to the long-term consumption function as proposed by Kuznets.

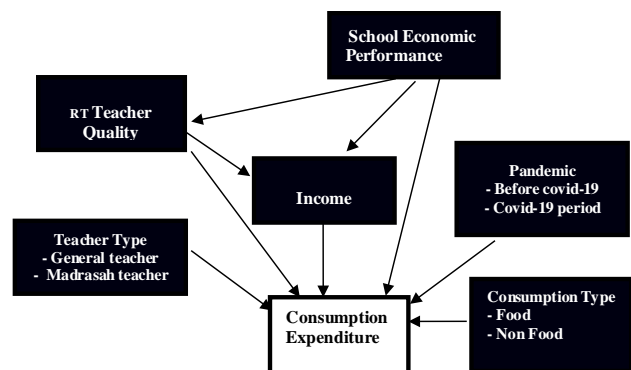


Fig. 1: Framework

METHOD

Population and Sample

The population is the whole object or phenomenon under study, calling it a generalization area consisting of objects or subjects that have certain quantities and characteristics that are determined to be studied, then a conclusion is drawn. In connection with this, the research population is all teachers or private teachers of senior high school (SMA) and Madrasah Aliyah (MA) school in South Sulawesi, distributed unequally to the location of schools. Samples were only taken in three cities in this province, namely: Makassar, Pare-Pare and Palopo.

Samples was taken by proportional random sampling. There were about 443 prive teachers in these three cities, consisting of about 75% public private teacher (SMA) and 25% Madrasah Aliyah (MA) teachers. Using Slovin's formula, the resulting sample size was 210 respondents, consists of 140 SMA teachers and 70 MA teachers. The margin of error used in this technique was $\alpha = 0,05$.

Model of Data Analysis

Based on the conceptual relationship in the framework of thinking, mathematically functional relationships can be written as

$$\begin{aligned}
 Y_1 &= f(X_1) \\
 Y_2 &= f(X_1, X_2, Y_1, D_1, D_2, D_3, D_1X_1, D_1X_2, D_2X_1, D_2X_2, D_3X_1, D_3X_2) \\
 Y_3 &= f(X_1, X_2, Y_1, Y_2, D_1, D_2, D_3, D_4, D_5, D_6, D_7, D_1X_1, D_1X_2, D_2X_1, D_2X_2, D_3X_1, D_3X_2, D_4X_1, D_4X_2, D_5X_1, D_5X_2, D_6X_1, D_6X_2, D_7X_1, D_7X_2)
 \end{aligned}$$

Whereas:

X_1 = School economic performance (commodity consumption, ability to pay salaries, development of distribution facilities, online buying and selling)

Y_1 = Teacher quality (Education and training)

Y_2 = Income (level of income)

Y_3 = Household consumption expenditure

D_i = Dummy variable, $i = 1, 2, 3, 4, 5, 6, 7$

The structural equation can be rewritten in the consumption:

$$Y_1 = \alpha_0 + \alpha_1 X_1 + \mu_1 \tag{3.1}$$

$$Y_2 = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Y_1 + \beta_4 D_1 + \beta_5 D_2 + \beta_6 D_3 + \beta_7 D_1 X_1 + \dots + \beta_8 D_2 X_2 + \mu_2 \dots \tag{3.2}$$

$$Y_3 = \delta_0 + \delta_1 X_1 + \delta_2 X_2 + \delta_3 Y_1 + \delta_4 Y_2 + \delta_5 D_1 + \delta_6 D_2 + \delta_7 D_3 + \delta_8 D_4 + \delta_9 D_5$$

$$+ \delta_{10} D_6 + \delta_{11} D_7 + \delta_{12} D_1 X_1 + \delta_{13} D_1 X_2 + \delta_{14} D_2 X_1 + \delta_{15} D_2 X_2 + \delta_{16} D_3 X_1 + \dots$$

$$+ \delta_{17} D_3 X_2 + \delta_{18} D_8 X_2 + \mu_3 \tag{3.3}$$

Thus, there are 8 (eight) groups in the consumption:

1. Consumption of food for general teachers before the pandemic
2. Consumption of food for madrasah teachers before the pandemic
3. Consumption of non-food general teachers before the pandemic
4. Non-food consumption of madrasah teachers before the pandemic
5. Consumption of food for general teachers during the pandemic
6. Consumption of food for madrasah teachers during the pandemic
7. Consumption of non-food general teachers during the pandemic
8. Non-food consumption of madrasah teachers during the pandemic

RESULTS AND DICUSSIONS

Model fit test

Chi-square statistic, as stated earlier, is the most fundamental test to measure overall fit, it is very sensitive to the size of the sample used. The model is considered good if the Chi-square value is small. The smaller the value, the more feasible the research, meaning that the more it describes the match between the variance of the sample taken and the research population. The results of data processing that have been carried out using the AMOS 18 program are as shown in Table 1.

Table 1: Test of Fits

No.	Criterion	Cut-off	Result	Evaluation
1.	Chi-Square	Expected Small	7,557	Good
2.	Probability	$\geq 0,05$	0,478	Good
3.	RMSEA	$\leq 0,08$	0,000	Very good
4.	CMIN/DF	$\leq 2,00$	0,945	Good
5.	TLI	$\geq 0,95$	1,010	Good
6.	CFI	$\geq 0,80$	1,000	Good
7.	NFI	$\geq 0,90$	0,985	Good

Relationship between Economic Performance and Teacher Quality

Table 2 shows that all relationships between economic performance and teacher quality are positive both in terms of the pandemic and the type of teacher. However, when viewed from a pandemic perspective, the relationship is the opposite, where during the pandemic the relationship was not real for both madrasa teachers and high school teachers.

Relationship between Economic Performance with Income rate

Income is a reward received by employees as a reward for the hard work that has been sacrificed to achieve organizational goals, whether in the form of physical or financial or non-physical or non-financial. The amount of income received by the teacher depends on the sacrifice of the teacher, the higher the level of sacrifice, the higher the income obtained from the school. Furthermore, the income that can be given to the teacher also depends on the activities of the school, including the output that can be achieved by the school. The output achieved by schools is also influenced by school performance, which may change due to Pandemic or COVID-19 (Table 3).

The results in the pre-covid-19 period show that school economic performance is positively related to income rate. The higher the level of school economic performance, the higher the income received by general teachers and madrasah teachers. For general teachers the relationship between the two variables is strong, prob. = 0.018. Meanwhile, Madrasah teachers provide a strong positive relationship, prob. 0.037. Furthermore, looking at general teacher compensation, the variable quality of teachers in the pre-pandemic period shows

that this variable has a weak positive relationship with income rate with prob. = 0.4677, while for Madrasah teachers, it shows a weak positive relationship with prob. = 0.148.

Relationship between Economic Performance and Consumption Expenditure

School economic activities which include all activities carried out in schools or business activities that arise in schools as a result of which causes school performance. Efforts or outputs achieved by schools in this activity can be measured by school performance. The indicators used in this performance are the development of cooperatives, the development of shops and canteens, buying and selling that occurs between teachers and students on-line and those directly related to the welfare of teachers are the system or condition and the smooth payment of salary.

The table 4 showed that all relationship between the economic performance and teacher quality with consumption expenditure are positive. For the consumption of high school teachers before Pandemic, it was found that the higher the level of economic performance, the higher the household consumption expenditure for food, both high school teachers and Madrasah teachers. However, for Madrasah teachers the relationship is weak (Table 4).

In nonfood consumption, it was also found that there was a relationship between the quality of teachers and the level of consumption of high school teachers and Madrasah teachers. The table 4 also show that there is a strong relationship between teacher quality and nonfood consumption expenditure for Madrasah teachers before the pandemic time, but for the high school teachers there is a weak relationship between the two variables. So, in the pre-covid-19 period, the relationship between teacher quality and household consumption expenditures for general teachers and Madrasah teachers was different. But the opposite happened during the pandemic, where the relationships was weak for madrasah teachers. Based on this fact, it can be said that the pandemic has had a positive effect on non-food consumption for high school teachers

Table 2. Relationship between Economic Performance and Teacher Quality

Variables	Teacher Quality			
	Before the Pandemic Time		The Pandemic Time	
	Senior High School Teacher	Madrasah Teacher		
	Standar.Coeff.	Prob.	Standar.Coeff.	Prob.
Economic Performance	0,146	0,03	0,112	0,007
Economic Performance	0,003		0,042	0,715

Table 3. Relationship between Economic Performance and Teacher Quality with Income.

Variables	Income Variable			
	Before the Pandemic Time			
	Senior High School Teacher		Madrasah Teacher	
	Standar.Coeff.	Prob.	Standar.Coeff.	Prob.
Economic Performance	0,246	0,018	-0,117	0,467
Teacher Quality	0,226	0,037	0,226	0,148
The Pandemic Time				
Economic Performance	0,006	0,958	0,052	0,795
Teacher Quality	0,236	0,029	0,210	0,260

Source: Data retrieved, 2021

Table 4: Relationship between Economic Performance and Teacher Quality with Consumption Expenditure

<i>Consumption Expenditure of Food</i>				
<i>Before the Pandemic Time</i>				
<i>Variable</i>	<i>High School Teacher</i>		<i>Madrasah Teacher</i>	
	<i>Standar.Coeff.</i>	<i>Prob.</i>	<i>Standar.Coeff.</i>	<i>Prob.</i>
Economic Performance	0,182	0,101	0,321	0,020
Teacher Quality	0,001	0,999	0,595	0,000
<i>The Pandemic Time</i>				
Economic Performance	0,187	0,050	0,129	0,467
Teacher Quality	0,189	0,043	0,210	0,098
<i>Consumption Expenditure of Nonfood</i>				
<i>Variable</i>	<i>Before the Pandemic Time</i>			
	<i>High School Teacher</i>		<i>Madrasah Teacher</i>	
	<i>Standar.Coeff.</i>	<i>Prob.</i>	<i>Standar.Coeff.</i>	<i>Prob.</i>
Economic Performance	0,059	0,608	0,336	0,010
Teacher Quality	0,060	0,919	0,498	0,000
<i>The Pandemic Time</i>				
Economic Performance	0,184	0,078	0,129	0,467
Teacher Quality	0,232	0,022	0,210	0,098

Source: Data retrieved, 2021

while madrasah teachers have actually reduced non-food consumption, in terms of the variable relationship between economic performance and teacher quality with non-food consumption.

Effect of Income on Consumption

Organizational ability to provide income of house hold of private teacher is a mandatory requirement for an organization or company in Makassar, including service companies or schools. The amount of income received by the teacher is very dependent on the sacrifice of the teacher, the higher the level of sacrifice given, it is expected that the higher the income obtained from the school will be. Furthermore, the income that can be given to teachers also depends on the activities of the school, including the output that can be achieved by the school. The output achieved by schools is also influenced by school performance, which may change due to COVID-19.

Consumption In the time before the pandemic

The results showed that the income for the general teacher group in the pre-covid-19 period had a significant positive effect on household spending on food consumption at the confidence level, = 0.05. Marginal Propensity to Consume (MPC) in this group is 0.35. Furthermore, if viewed from the expenditure of food consumption for madrasa teachers, it is shown in the table. 3.5 that the effect is not significant at = 0.05 with MPC = 0.14. From these two results, it can be seen that the food MPC of Madrasah teachers before the pandemic

was lower and insignificant, indicating a low level of ability or shopping tendency for Madrasah teachers compared to general teachers in the pre-covid-19 period.

The results of data analysis showed that the income for the general teacher group during the covid-19 period had a significant positive effect on household spending for non-food consumption at the confidence level, = 0.05. Marginal Propensity to Consume (MPC) in this group is 0.68. Furthermore, when viewed from non-food consumption expenditures for Madrasah teachers, it is shown in the table. 3.5 that the effect is also significant at = 0.10 with MPC = 0.22. From these two results, it can be seen that the non-food MPC of Madrasah teachers before the Pandemic was lower, indicating a low level of ability to shop for non-food items if the income level of Madrasah teachers increased compared to general teachers in the pre-covid-19 period.

Consumption in The Pandemic Time

The results showed that the income for the general teacher group during the covid-19 period had a significant positive effect on household spending on food consumption at the confidence level, = 0.05, Table 3.5. The marginal propensity to consume (MPC) in this group is 0.22. Furthermore, the expenditure on household food consumption for Madrasah teachers is shown in the table. 3.5 that the effect is not significant at = 0.05 with MPC = 0.02.

Paying attention to the results of research for non-food shows that income for the general teacher group during the

covid-19 period has a significant positive effect on household spending on non-food consumption at the confidence level, = 0.05. Marginal Propensity to Consume (MPC) in this group is 0.40. Furthermore, for Madrasah teachers, it is shown in the table. 3.5 that the effect of income on consumption expenditure is not significant at = 0.05 with MPC = 0.04. From these two results, it can be seen that the food and non-food MPC of Madrasah teachers during the Pandemic were both lower, but for Madrasah teachers for both types of consumption the effect of income was not significant.

Comparing consumption expenditures in the pre-pandemic and pandemic periods, it can be seen that food and non-food MPC for general teachers decreased, the same thing for madrasa teachers, but the effect of income on food consumption expenditure in the Madrasah teacher group was not significant before and during the pandemic.

In the case of a decrease in MPC, according to Keynes, it shows an increase in income, which also causes an increase in saving power, and this occurs during normal times, but during a pandemic, the opposite has happened, the decrease in the average income of the private teaching community has decreased the MPC, in terms of the ability to consume. In particular, non-food items experienced a decline due to a decrease in income caused by declining community economic activities, due to government policies, including the Makassar city government which issued regulations on Covid-19, for example the South Sulawesi Governor's regulation number 60 of 2020 regarding the application of discipline and enforcement. health protocol law as an effort to prevent and control Corona Virus Disease 2019 South Sulawesi Province.

CONCLUSION

Based on the analysis and the results of the previous discussion, the following conclusions are drawn:

1. The results of the analysis show that school economic performance has a positive relationship with teacher quality and income levels both before and during the pandemic and before the pandemic.
2. The results of the study indicate that the relationship between the variable quality of teachers and the income rate for general teachers has decreased as well as madrasah teachers. This fact occurs because the capability of teachers has decreased due to covid-19 while the quality of teachers is relatively constant (in a year).
3. Economic performance has a positive relationship with household consumption of general teachers and also happened to madrasa teachers in the pre-covid-19 period. The relationship between the two variables for the general teacher diet is strong, while the madrasa teacher is very weak. But for non-food the opposite happens. During the Covid-19 period, there was also a positive relationship

between the two variables, but there was a decrease in the level of strength of the relationship for the two consumption expenditure groups, both madrasa teachers and general teachers.

4. The relationship between economic performance and income decreased during the pandemic compared to before the pandemic. The same is true for the relationship between teacher quality and compensation. This fact shows the negative effect of Covid-19 on income by taking into account the variable quality of general and madrasa teachers. In other words, the teaching and learning process in schools is disrupted due to the temporary cessation of learning activities in schools so that the income received by teachers is also reduced.
5. The relationship between school economic performance and capabilities for general teachers and madrasa teachers in the pre-covid-19 period has increased compared to the covid-19 period. This happens because both of these variables have decreased due to Covid-19.
6. There is a strong relationship between teacher quality and nonfood consumption expenditure for Madrasah teachers before the pandemic time, but for the senior high school teachers there is a weak relationship between the two variables
7. The relationship between economic performance and household food consumption was positive for high school teachers and madrasah teachers before and during the pandemic. Furthermore, the relationship between the two variables for non-food is similar in nature to the food sector.
8. Income has a positive effect on household expenditure significantly for high school teachers during and before the pandemic time while madrasah teachers the influences were not significant. It showed that madrasah teachers were still concentrating on food expenditure in the pandemic time.

RECOMMEDATION

The suggestions to be put forward based on the discussion and conclusions that have been stated, among others:

1. This research is still preliminary or developmental, so that the relationship between variables is used the term relationship, only income for consumption expenditure uses the term influence. Apart from that, it only uses a very limited sample of observations, only private schools of high school and Madrasah Aliyah levels in three cities in south Sulawesi, so that further research is expected to cover these shortcomings and develop.
2. Increasing or improving teacher income should always be sought by the government and school foundations, so that consumption expenditures for teachers or the community

in general can be recovered, due to the pandemic, especially for private teachers or honorary teachers who are still far from the expected welfare.

3. The capability of private teachers is expected to always make efforts to improve it through various virtues in improving welfare, both from the City Education and Culture Office and from school foundations, because it has been embedded in the heart and mind, that teachers have dual responsibilities, meaning that they do not only have the task of teaching. but also educate, especially improve the morals and character of students. Meanwhile, private teachers, especially honorary teachers in return for service, are still far from being burnt.
4. The Covid-19 Pandemic policy that has been issued by the government, especially the Makassar City Government, there is no other way but to maintain, maintain and comply fully with full awareness and responsibility by all levels of society.

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