

DETERMINANTS OF MANAGEMENT EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BANTUAN OPERASIONAL SEKOLAH/BOS) AT SDN KALIGLAGAH 04

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Abstract

This study aims to analyze the effect of applying the principles of accountability, transparency, and stakeholder's participation on the effectiveness of the management of School Operational Assistance Funds (BOS/Bantuan Operasional Sekolah) at SDN Kaliglagah 04 Sumberbaru District. The method used in this research is by distributing questionnaires. We used 80 sample in this study, they were school committee, teachers and parents. The sampling technique was carried out by simple random sampling technique. The data analysis method used is Multiple Linear Regression. The results showed that transparency had a partial effect on the effectiveness management of the School Operational Assistance Funds (BOS). While the application of the principle of accountability and stakeholder participation does not partially affect the effectiveness of the management of School Operational Assistance Funds (BOS). Simultaneously the application of the principles of accountability, transparency and stakeholder participation affect the effectiveness of the management of School Operational Assistance Funds (BOS).

Keywords: BOS, School Operational Assistance Funds, Accountability, Transparency, Stakeholder's Participant

INTRODUCTION

According to Law number. 20 of 2003 school is one of the public sector organizations engaged in the education sector which has played an important role in producing a quality generation. One of the important factors for a school to be a school that is able to train good students is from a financial point of view. School financial management is very important for

school operations (Jaenudin, 2017). There are various sources of school-owned funds, both from the government and from other parties. One form of school financial resources originating from the government is the School Operational Assistance Funds (BOS), Regulation of the Minister of Education and Culture (Permendikbud) number 6 of 2021 concerning Technical Guidelines for the Management of School Operational Assistance Funds (BOS), here in after referred to as the BOS, is a fund that is used primarily to fund expenditures not personal for primary and secondary education units as implementers of the compulsory education program and it may be possible to fund several other activities in accordance with the provisions of laws and regulations.

Mentioned in Law number 20 of 2003 Article (48) that the management of education funds is based on the principles of fairness, efficiency, transparency and public accountability. In practice, the management of BOS funds in schools is still a lot problem that occurred starting from the preparation of the budget, use, to BOS accountability reporting. There are still many schools that state that their financial administration is not in accordance with the principles set out in the law, namely the principles of transparency and public accountability. One of the causes of these problems is the lack of supervision by the party authorized to supervise, namely the head of the education office (Sari et al, 2021).

Mardiasmo (2018) states that public accountability is the obligation of the party holding the trust(*agent*) to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the party giving the trust(*principal*) who has the right and authority to demand such accountability. In this case schools must be accountable, namely accountable to internal and external stakeholders, especially for the management of BOS. Accountability carried out by schools must be good because good accountability shows that schools or educational implementing institutions have carried out their functions properly to increase public trust in managing BOS effectively. Reporting on the use of BOS to all parties encourages schools to always run according to the goals set. When the management is in accordance with the plan or target and the achievement is appropriate, the management can be said to be effective (Riswanto, 2019).

Research conducted by Yunita and Perdanawati (2021) states that the implementation of accountability for the Klungkung State Madrasah Ibtidaiyah (MIN) is still lacking in evidence by the frequent delays in preparing and submitting accountability reports for the use of BOS.

This is inversely proportional to research conducted by Nurdiani & Nugraha (2018) at SMK Negeri 11 Bandung that management of funds at SMK Negeri 11 Bandung is included in the accountable category with a score of 85,01%.

In addition to accountability, the management of BOS funds must apply the principle of transparency. Transparency means public/open, indicating that the management of BOS is indeed open to all interested parties. According to Junaedi (2019) transparency in educational institutions means that there is openness in the financial management of educational institutions, namely openness of financial sources and amounts, details of use, and accountability must be clear so that it can make it easier for interested parties to find out.

Research conducted by Nurdiani & Nugraha (2018) where the transparency carried out by SMK Negeri 11 Bandung is by preparing the budget (RKAS) which starts from the lower level, involving teachers in its preparation. However, it is different from the research conducted by Yunita and Perdanawati (2021) at the Klungkung Elementary School (MIN) which stated that there was no transparency in the management of BOS as evidenced by the absence of information regarding the details of BOS funds on the announcement board.

To support accountability and transparency The management of BOS funds required the role of the school committee as well as guardians of students foreplay his role as stakeholders in overseeing the management of education funds. According to Baedhowi and Dharma (2010) participation is a process where stakeholders (school community and community) are actively involved both individually and collectively, directly or indirectly, in decision making, policy making, planning, implementing, monitoring, or evaluating school education. With participation, the management of BOS funds will be more effective and transparent. On that basis, effectiveness in managing school finances including BOS can be achieved when these funds are used according to their designation and can produce a good impact on improving school quality.

Based on preliminary research and preliminary observations that have been made by researchers regarding the application of the principles of accountability, transparency and participation stakeholders There are deficiencies in the management of BOS funds in the application of these three principles, thereby hindering the effectiveness of managing BOS at SDN Kaliglagah 04. From the planning to implementation of the school budget, especially BOS, only the school principal is responsible. The teachers, committees and guardians of

students do not know clearly about the sources of income and funds received and disbursed by the school.

The formulation of the problem in this study is 1) whether accountability, transparency, and participation *stakeholders* partially influence the effectiveness of managing School Operational Assistance Funds (BOS)? and 2) what accountability, transparency, and participation stakeholders effect simultaneously on the effectiveness of the management of School Operational Assistance Funds (BOS)?

Conceptual Framework

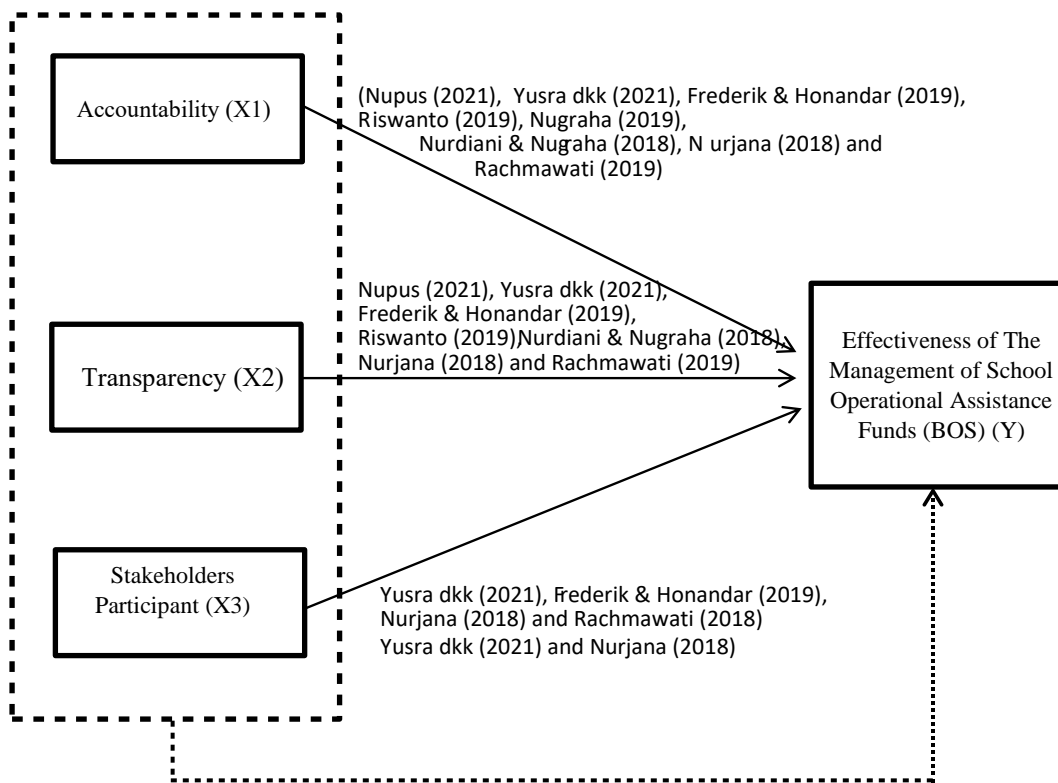


Figure 1. Conceptual Framework

RESEARCH METHODS

This research was conducted at SDN Kaliglagah 04 and the population in this study was 100 members of SDN Kaliglagah 04 consisting of the school committee, teachers, parents, and school caretakers. Determination of the number of samples using the slovin formula with the techniques of simple random sampling. In order to obtain a total sample of 80 people.

The method of data analysis used by researchers is the validity test and test reliability for the research instrument (questionnaire). Hypothesis testing was carried out using multiple

linear regression analysis using classical assumption testing as a prerequisite. Coefficient Determination used to show the extent to which the contribution of the independent variables in the regression model is able to explain the variation of the dependent variable. Partial and simultaneous hypothesis testing was carried out using the t test and F test.

The equation for Multiple Linear Regression Analysis in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

RESULT AND DISCUSSION

Respondent Description

In this study we used 80 respondents with the description of the respondents as follows:

Tabel 1. Respondent Description by Status

No	Status	Jumlah	Presentase (%)
1	School Committe	1	1,25
2	Teachers	9	11,25
3	Parents	70	87,5
Jumlah		80	100

Source: data collected by researchers, 2022

Validity test

The r-table value in this study was 0,2172. This value is smaller than the r-count value for a total of 80 respondents with an error tolerance of 5%. This shows that each statement item contained in the questionnaire can be declared valid. In the analysis section of the research results that need to be stated is proof whether the results of the analysis of the data collected can prove the hypothesis proposed.

Reliability Test

The Cronbach's Alpha value in this study was greater than 0,600. So it can be explained that the questionnaire in this study was declared reliable/reliable.

Normality Test

Table 1. Normality Test Results

Unstandardized Residual	
N	80
Asymp.Sig. (2-tailed)	0,100

Source: data collected by researchers, 2022

Based on Table 1, the data shows that it is normally distributed, indicated by a significant value $> 0,05$, which is 0,100.

Multicollinearity Test

Table 2 Multicollinearity Test Results

Collinearity Statistics		
Model	Tolerance	VIF
(Constant)		
Accountability	0,989	1,011
Transparency	0,957	1,045
Stakeholders Participant	0,962	1,039

Source: data collected by researchers, 2022

Table 2 shows that the Variance Inflation Factor (VIF) value for each dependent variable is < 10 and the tolerance value for each variable is $> 0,1$, so that there is no correlation or multicollinearity for each independent variable.

Heteroscedasticity Test

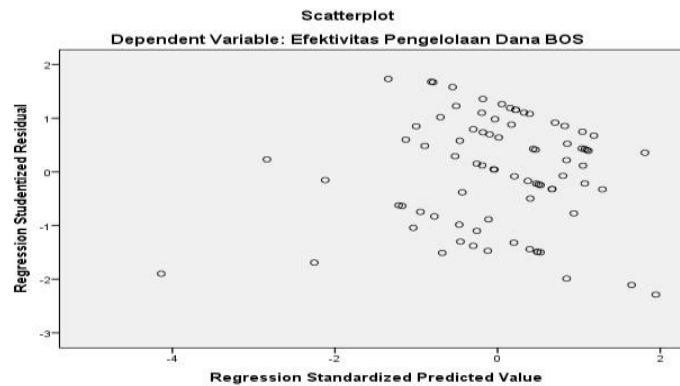


Figure 2. Heteroscedasticity Test Results

Source: data collected by researchers, 2022

Based on Figure 1 it shows that the points in the image are spread, it can be concluded that there is no heteroscedasticity.

Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13,079	5,857		2,233	0,028
Accountability	0,292	0,151	0,199	1,934	0,057
Transparency	0,522	0,164	0,332	3,182	0,002
Stakeholders Participant	0,255	0,160	0,166	1,595	0,115

Source: data collected by researchers, 2022

Based on table 3, the multiple linear regression equation with a standard error of 0,05 is obtained as follows:

$$Y=13,079+0,292X1+0,522X2+0,255X3$$

The results of multiple linear regression analysis show that the significant value of the accountability and stakeholder participation variables is greater than 0,05 explaining that there is no partial effect on the effectiveness of managing School Operational Assistance (BOS) funds. While the significant value for the transparency variable shows a value of 0,002 or less than 0,05 explaining that there is a partial influence on the effectiveness of managing School Operational Assistance Funds (BOS).

Partial Test Result (t Test)

Table 4. Partial Test Result (t Test)

Variable	Signifikan	Keterangan
Accountability	0,057	H ₁ Rejected
Transparency	0,002	H ₂ Accepted
Stakeholders Participant	0,115	H ₃ Rejected

Source: data collected by researchers, 2022

Table 4. shows that the significance value for the accountability variable (X1) and stakeholder participation (X3) is > 0.05, which means that the accountability variable (X1) and stakeholder participation (X3) have no partial effect on the effectiveness of BOS fund management. While the transparency variable shows a significance value of 0.02 or <0.05, which means that the transparency variable (X2) has a partial effect on the effectiveness of BOS fund management (Y).

Simultaneous Test Results (F Test)

Table 5. Simultaneous Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	209,360	3	69,787	6,612	,000 ^b
	Residual	802,190	76	10,555		
	Total	1011,550	79			

a. Dependent Variable: Effective Management of School Operational Assistance (BOS) Funds

b. Predictors: (Constant), Accountability, Transparency, Stakeholders Participant.

Source: data collected by researchers, 2022

The significance value of F shows the result of 0,000 which means that simultaneously the variables of accountability, transparency and participation stakeholder's influential on the effectiveness of managing School Operational Assistance (BOS) funds.

Effect of Implementation Principles of Accountability for the Effective Management of School Operational Assistance (BOS) Funds

The results showed that the accountability variable (X1) had a positive relationship but had no effect on the effectiveness of managing School Operational Assistance (BOS) funds (Y). The hypothesis which states that there is an effect of applying the principle of accountability on the effectiveness of managing School Operational Assistance (BOS) funds is rejected.

Accountability problems that occur as a result of rational behavior and self-interest owned by the agent (principal). Such behavior will certainly prioritize maximizing his own interests. Based on the results of the research conducted, the researchers found several accountability problems that occurred at SDN Kaliglagah 04, such as not providing complete and detailed information regarding the causes and effects of the success or failure of the implementation of the school expenditure budget to the school committee and student guardians. In addition, schools also did not file evidence of transactions using BOS funds, which resulted in the management of BOS funds not working effectively.

The tendency for schools not to apply the principle of accountability is because the parties with an interest in BOS (school committees and parents of students) do not understand BOS funds and the concept of managing BOS funds. So that the school committee and parents of students are not aware of their rights as parties who accept BOS accountability. This is an excuse for schools not to be held accountable in terms of managing BOS funds. Good management of BOS funds must be based on the principle of accountability.

The results of this study are in line with research conducted by Yunita and Perdanawati (2021) which explains that implementation accountability in the Klungkung State Madrasah Ibtidiyah (MIN) is still lacking. However, the results of this study are not in line with research conducted by Nupus (2021), Yusra et al (2021), Frederik & Honandar (2019), Riswanto (2019),

Nugraha (2019), Nurdiani & Nugraha (2018), Nurjana (2018), and Rachmawati (2019) which states that accountability affects the effectiveness of managing BOS funds.

Effect of the Implementation of the Transparency Principle on the Effectiveness of the Management of School Operational Assistance (BOS) Funds

The results showed that the transparency variable (X2) had a positive relationship and had an effect on the management effectiveness of the School Operational Assistance (BOS) funds (Y). The hypothesis which states that there is an effect of the application of the principle of transparency on the effectiveness of managing School Operational Assistance (BOS) funds is accepted. This shows that the more transparent schools are regarding the management of BOS funds, the more effective the management of BOS funds will be.

Transparency is the disclosure of information on all activities that use public resources to those who need it. The purpose of transparency is to create public trust. In addition, transparency is an important element in making good governance happen. Transparency is used as a monitoring and evaluation tool. With transparency, resource management will be effective. Transparency in schools means the openness of the school in providing information on all activities and activities carried out by the school, and also the school guarantees convenience and freedom in accessing accurate information. The application of the principle of transparency can push schools to act honestly when using and managing funds that come from second parties.

Based on the results of the research conducted by the researchers, it is proven that the application of the principle of transparency will assist schools in managing the School Operational Assistance (BOS) funds effectively. The greater the application of the principal of transparency by a school, the more effective the management of BOS funds will be at that school. In addition, the application of the principle of transparency has an important role in monitoring management and use of BOS funds at SDN Kaliglagah 04.

The results of this study are in line with research conducted by Nupus (2021), Yusra et al (2021), Frederik & Honandar (2019), Riswanto (2019), Nurdiani & Nugraha (2018), Nurjana (2018), and Rachmawati (2019) which stated that transparency is able to affect the effectiveness of the management of School Operational Assistance (BOS) funds. However, this research is not in line with research conducted by Yunita and Perdanawati (2021) which states that there is no transparency in the management of BOS funds.

The Effect of Applying the Participation Principal Stakeholders on the Effectiveness of Management of School Operational Assistance (BOS) Funds

The results showed that the participation stakeholders (X3) have a positive relationship but does not affect the effectiveness of managing School Operational Assistance (BOS) funds (Y). The hypothesis which states that there is an influence from the application of the principle of participation stakeholders on the effectiveness of the management of School Operational Assistance (BOS) funds was rejected.

Based on the results of the research conducted by the researchers, it was found that the aspirations of the school committee and parents of students in managing BOS funds at SDN Kaliglagah 04 were not accepted in order to realize effective management of BOS funds. Schools don't apply rules and guidelines guaranteeing the right to free speech of school committees and student guardians in managing BOS funds. The process of planning and managing BOS funds carried out at SDN Kaliglagah 04 was fully managed by the school treasurer without involving the school principal, school committee, and student guardians. The lack of coordination meant that the management of BOS funds at SDN Kaliglagah did not work effectively. Expenditures made were not based on a predetermined budget, but the use of BOS funds was carried out on an ongoing basis (*on the spot*) that is, when there is a need, BOS funds are issued at that time.

The results of this study are in line with research conducted by Yusra et al, (2021) and Mujiono (2017) which state that stakeholder participation does not affect the effectiveness of managing School Operational Assistance (BOS) funds. However, the results of this study are not in line with research conducted by Yusra et al (2021), Frederik & Honandar (2019), Nurjana (2018), and Rachmawati (2018) which found results that participation stakeholders effect on the effectiveness of BOS fund management.

Effect of Application of the Principles of Accountability, Transparency, Participation Stakeholders on the Management of School Operational Assistance (BOS) Funds

The results of the study show that the variables are accountability (X1), transparency (X2), and participation stakeholders (X3) have a positive relationship and influences the effectiveness of managing School Operational Assistance (BOS) funds (Y). The hypothesis which states that there is an effect of applying the principles of accountability, transparency,

and participation stakeholders affect the effectiveness of the management of received School Operational Assistance (BOS) funds.

Accountability is the responsibility of the school to the government, school committees and parents of students for all activities carried out using the School Operational Assistance (BOS) funds. Accountability is directly proportional to transparency. The more accountable an agency, the more transparent the agency will be. This is because there is no abuse of power, policies, and funds that have been given to schools. Schools will feel safe when carrying out accountability, so that it will create ease in accessing all the information needed by interested parties. With accountability, the management of BOS funds will be transparent (open to interested parties). Transparency carried out by schools will indirectly make it easier for school committees and student guardians to control and supervise activities carried out in schools. The involvement of the school committee and student guardians will foster a sense of belonging to the school. This caused school committees and student guardians to use their right to be involved in managing BOS funds to create quality education.

The results of this study are in line with research conducted by Yusra, et al (2021) and Nurjana (2018) which also state that accountability, transparency, and participation have a positive effect on the effectiveness of managing School Operational Assistance (BOS) funds.

CONCLUSION

This study wants to examine the effect of accountability (X1), transparency (X2) and participation stakeholders (X3) on management effectiveness Days School Operational Assistance (BOS) at SDN Kaliglagah 04, either partially or simultaneously. The conclusion of the research results found that 1) accountability has no effect on the effectiveness of managing School Operational Assistance (BOS) funds. There were a number of accountability problems at SDN Kaliglagah 04 that occurred at SDN Kaliglagah 04 which hindered the effectiveness of the management of the School Operational Assistance (BOS) funds such as the school did not filing evidence of transactions using BOS funds, and schools not reporting clearly and detail associated with failure and success of implementation budget and school spending on school committees, 2) transparency has an influence on the effectiveness of managing School Operational Assistance (BOS) funds. This means that the more transparent schools are in managing BOS funds, the more effectively managed BOS funds will be. This was due to

positive communication between the school and the school committee and parents regarding the details of the use and management of BOS funds at SDN Kaliglagah 04, 3) there was no effect of participation stakeholders on the effectiveness of managing School Operational Assistance (BOS) funds. This was due to the lack of coordination between schools and school committees and parents of students in the process of planning and managing BOS funds. The management of BOS funds was carried out independently by the school treasurer and 4) the results of data processing were simultaneous accountability, transparency and participation of stakeholders shows that there is a joint influence on the management of the School Operational Assistance (BOS) funds. This shows that when schools apply the principles of accountability, transparency and participation of stakeholders simultaneously, the management of BOS funds will run effectively. This means that when schools are accountable for the management of BOS funds, schools will be directly transparent about information on the management of BOS funds. In order to realize both, there needs to be participating stakeholders as a means of control and monitoring at school.

Suggestion

The suggestions given based on the results of this study are as follows: 1) For schools it is hoped that they will be able to maintain the application of the principle of transparency to support the effective management of School Operational Assistance (BOS) funds, besides that schools must also consider the application of the principles of accountability and participation *stakeholders*, because this is no less important for schools in improving the quality of students and schools through effective and targeted management of School Operational Assistance (BOS) funds, 2) For future researchers, they can add other variables such as the role of supervisors and the government so that the discussion is more extensive, changing the research method to qualitative to obtain more in-depth results and Specific, increasing the number of schools so that the reach of research results is wider, placing the participation variable *stakeholders* as a moderating variable to find out whether this variable can strengthen or weaken other variables such as internal accountability and transparency affect the effectiveness of managing BOS funds, or placing the participation variable *stakeholders* as an intervening variable to find out whether this variable can affect the independent variables (accountability and transparency) with the dependent variable (effectiveness of managing BOS funds).

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