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Influence Transparency and Accountability Management of BOS Funds on School Performance at SMA Mardhotillah NW Penakak

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ABSTRACT

Study This aim For analyze influence transparency and accountability management of aid funds Operational School (BOS) towards performance school at SMA Mardhotillah NW Penakak , both in a way partial and simultaneous . Research use approach quantitative with technique survey . Population at a time sample study consisting of 30 people on head school , teachers, staff education , and the designated BOS fund manager with technique sample saturated . Data collected use questionnaire five- level Likert scale , then analyzed through instrument testing , assumption testing classical , and analysis multiple linear regression . Research results show that transparency influential positive and significant to performance school with coefficient regression 0.391 and significance 0.025, while accountability influential positive and significant with coefficient regression 0.511 and significance 0.005. In simultaneous , both variables influential significant to performance school with calculated F value of 21.834 at a significance of 0.000. The coefficient value determination of 0.618 shows that 61.8 percent variation performance school explained by transparency and accountability , whereas the rest influenced other factors outside the model. Findings This confirm importance openness information and accountability in governance finance school.

INTRODUCTION

Education is foundation important in development source Power quality human beings and become key progress nation . For realize quality education , the state allocates part big budget development in the sector education , including through the Assistance program Operational Schools (BOS) that are distributed direct to unit education . Regulations Government Number 32 of 2013 concerning National Education Standards affirm that cost organization education covers cost investment , costs operations , and personal costs all become not quite enough answer government . BOS funds are present For reduce burden cost operational school so that all participant educate get service proper education without obstacle financing .

The more the amount of funds managed by the school demand implementation of governance good finances , especially principle transparency and accountability . Transparency

means openness in planning , implementing , and reporting use of funds to interested parties , meanwhile accountability means clarity accountability on implementation and results management of these funds (Mardiasmo , 2019). In the context of school , both become gauge measuring teacher and parent trust participant education and society to management school (Andriani & Putra, 2022). On the other hand , the weakness transparency and accountability potential trigger deviation use of funds, reducing motivation teacher work , and hinder school program achievements so that impact directly on performance school (Aziiz & Prastiti , 2019).

Mardhotillah NW Penakak High School chosen as object study Because is school medium on private sector which is almost all over activity its operations dependent on BOS funds. Observation results introduction show that management of BOS funds in schools This in a way general has executed through preparation of RKAS, reporting periodicals , and publications summary realization finance , but Still there is constraint in the form of limitations source Power human , skills operation application reporting , as well as means technology information so that delivery report No always appropriate time . Condition the interesting For reviewed more carry on Because potential influence smooth running of school programs , teacher welfare , and quality service education that ultimately reflected in performance school .

A number of study previously has study relatedness transparency and accountability management of BOS funds with performance school , but the result Still show inconsistency . Fitriani (2021) and Sari (2021) found that transparency and accountability influential positive and significant to performance school or teachers, as well as Rahmawati and Susanti (2021) who placed management of BOS funds as instrument improvement performance school medium above . However , Hidayat and Ramadhani (2021) revealed that influence the No always direct and influenced commitment managers , while Marlina and Santoso (2022) found influence that only significant on the variable certain . Inconsistency results study this is what it is gap research gap that is needed tested back to a different object .

Study The latest also confirms relevance topic This . Adinda et al (2022) and Utami and Hartati (2022) proved that that accountability and transparency BOS fund management has an impact to performance and satisfaction stakeholders interest school . Nurhayati (2023) found that accountability finance school impact positive on performance organization education , while Basri and Wahyuni (2023) emphasize that good governance of BOS funds become prerequisite improvement quality education . In a broader context specifically , Wulandari (2023) shows that openness information finance school increase parental participation , Hayati and Astuty (2024) proved influence significant transparency and accountability to performance school medium above , and Kiki (2024) emphasized impact accountability to quality service education . Novelty study This lies in testing second governance principles the in a way integrated in schools private foster care foundation Nahdlatul Wathan in East Lombok whose empirical data Still limited , with Fauzan and Lestari (2024) as references local latest .

Based on background back and gap study said , the purpose study This is analyze influence transparency management of BOS funds towards performance school , analyzing

influence accountability management of BOS funds towards performance school , and analyze influence transparency and accountability management of BOS funds simultaneous to performance school at SMA Mardhotillah NW Penakak . Research results expected give contribution theoretical for development study accountancy sector public in context education as well as contribution practical for head school , BOS treasurer , and stakeholders interest in improve governance finance school.

RESEARCH METHODS

Study This use approach quantitative with design survey For test influence variables free to variables bound . Research location is Mardhotillah NW Penakak High School located in Penakak Village , East Lombok Regency , West Nusa Tenggara. Variable free in study This is transparency BOS fund management (X1) and accountability management of BOS funds (X2), whereas variables bound is performance school (Y). Transparency measured through four grains statement that includes clarity and completeness information fund management , availability document report finance , compliance with guidelines and regulations , and openness publication report . Accountability measured through four items that include order submission budget , effectiveness and efficiency shopping , implementation supervision , as well as preparation of RKAS. School performance measured through five points which include quality results Study participant education , effectiveness management and leadership head school , professionalism power educators , openness management finance , as well as satisfaction and participation stakeholders interest .

Population study is all over head school , teachers, staff education , and BOS fund managers at SMA Mardhotillah NW Penakak, totaling 30 people. Considering amount relative population small , determination sample done with technique sample fed up so that all over population made into respondents research (Sugiyono , 2019). Instrument data collection in the form of questionnaire closed with five- level Likert scale , starting from Strongly Disagree to Strongly Agree. All distributed questionnaires return in condition complete up to 30 questionnaires declared valid for analyzed . Collected data processed using the IBM SPSS Statistics program.

Data analysis begins with instrument testing which includes validity testing grains use Karl Pearson product moment correlation and reliability test use Cronbach Alpha coefficient (Ghozali , 2018). Furthermore assumption testing was carried out classic which includes normality tests with the Kolmogorov-Smirnov test, multicollinearity test with tolerance value and variance inflation factor (VIF), heteroscedasticity test with method Glejser , as well as autocorrelation test with run test and Durbin-Watson value . Hypothesis study tested use analysis multiple linear regression with model Y = a + b1X1 + b2X2, tested in a way partial with t-test, tested in a way simultaneous with the F test, and the magnitude contribution variables free measured through coefficient determination (R2). Retrieval decision use level five percent significance.

RESULTS AND DISCUSSION

This section serve characteristics respondents , instrument test results , assumption test results classic , results analysis multiple linear regression , results testing hypothesis and discussion relatedness findings with study previous . All data obtained from questionnaire answered by 30 respondents and processed using the IBM SPSS Statistics program, then served in form completed table narrative explanation .

Characteristics Respondents

Respondents study is all teachers, staff education , and BOS fund managers at SMA Mardhotillah NW Penakak, totaling 30 people. Characteristics respondents reviewed from type gender , age , education last , and period of work as presented in Table 1 below .

Table 1. Characteristics respondents of Mardhotillah NW Penakak High School (n = 30)

Characteristics	Category	Frequency	Percentage (%)
Gender	Man	12	40.0
	Woman	18	60.0
Age	20–30 years	8	26.7
	31–40 years	12	40.0
	41–50 years	7	23.3
	More from 50 years	3	10.0
Last education	Bachelor degree)	24	80.0
	Masters (S2)	6	20.0
Years of service	1–5 years	11	36.7
	6–10 years	10	33.3
	More from 10 years	9	30.0

Table 1 shows that respondents dominated by women as many as 18 people (60.0 percent), while man totaling 12 people (40.0 percent). Group age most is 31–40 years old by 40.0 percent , followed by 20–30 year old group by 26.7 percent , so that part big respondents be at the age mature productive . From the side education , 80.0 percent respondents background behind bachelor's degree and 20.0 percent master's degree, which shows ability adequate literacy For understand content questionnaire . Composition of work period distributed balanced between respondents new and senior, so that answer respondents reflect diverse observations to dynamics BOS fund management and development performance school.

Validity and Reliability Test Instrument

Validity test done with correlate score each grains with total score of the variable use technique Karl Pearson product moment correlation . Item declared valid if r count more big than r table at the level five percent significance ; with n = 30, the r value of the table of 0.361. The results of the validity test against 13 points statement presented in Table 2 below .

Table 2. Validity test results instrument study

Variables	Item	r count	r table	Information
Transparency (X1)	XT1	0.850	0.361	Valid
	XT2	0.783	0.361	Valid
	XT3	0.949	0.361	Valid
	XT4	0.891	0.361	Valid
Accountability (X2)	AK1	0,842	0,361	Valid
	AK2	0.791	0,361	Valid
	AK3	0,889	0,361	Valid
	AK4	0,799	0,361	Valid
Kinerja Sekolah (Y)	KS1	0,833	0,361	Valid
	KS2	0,830	0,361	Valid
	KS3	0,897	0,361	Valid
	KS4	0,844	0,361	Valid
	KS5	0,780	0,361	Valid

All over grains the statements in Table 2 have higher calculated r value big than r table of 0.361, so that third twelve grains declared valid and can used For measure variables research . Reliability test results show Cronbach Alpha coefficient of variable transparency of 0.890, accountability of 0.847, and performance school of 0.889. Third mark the more big than the limit of 0.60 so that all over instrument stated reliable and consistent if used at different times.

Assumption Test Classic

Before analysis regression done , the model is tested moreover formerly with assumption test classical tests that include normality , multicollinearity , heteroscedasticity , and autocorrelation tests . Summary results testing presented in Table 3 below .

Table 3. Summary assumption test results classic

Prerequisite Test	Test Parameters	Mark	Information
Normality	Z Kolmogorov-Smirnov	0.517	Normally distributed
	Asymp . Sig. (2-tailed)	0.930	

Multicollinearity	Tolerance X1 and X2	0.556	Free multicollinearity
	VIF X1 and X2	1,798	
Heteroscedasticity	Sig. Glejser X1	0.752	Bebas heteroscedasticity
	Sig. Glejser X2	0.130	
Autocorrelation	Sig. Run Test	0.710	Bebas autocorrelation
	Durbin-Watson	2,034	

Table 3 shows that mark Kolmogorov-Smirnov significance of 0.930 more big than 0.05 so that the residual data is normally distributed . The second VIF value variables free by 1,798 more small than 10 with tolerance value 0.556 more big than 0.10, so that No happen multicollinearity . Glejser test results show significance transparency of 0.752 and accountability of 0.130 both of which more big than 0.05, so the model is independent symptom heteroscedasticity . As for the autocorrelation test produce The significance of the run test is 0.710 and the Durbin-Watson value is 2.034 which is in the region free autocorrelation , i.e. between dU limits of 1.567 and the 4-dU value of 2.433. With Thus , the regression model free from problem assumptions classic and results the estimate stated unbiased.

Analysis Multiple Linear Regression

Analysis multiple linear regression used For know direction and magnitude influence transparency (X1) and accountability (X2) towards performance school (Y). The results of the model estimation are presented in Table 4 below .

Table 4. Analysis results multiple linear regression

Model	B	Std. Error	Beta	t	Sig.
Constant	0.241	0.563	–	0.428	0.672
Transparency (X1)	0.391	0.165	0.378	2,370	0.025
Accountability (X2)	0.511	0.169	0.482	3,022	0.005

Based on Table 4, the equation multiple linear regression formed is as following .

$$\hat{Y} = 0.241 + 0.391X_1 + 0.511X_2$$

Constant value of 0.241 means if transparency and accountability neglected , performance school is worth 0.241 units . The coefficient transparency of 0.391 with sign positive show that every improvement One unit transparency management of BOS funds will increase performance school amounting to 0.391 units with assumptions other variables are constant . Likewise , the coefficient accountability of 0.511 with sign positive means every improvement One unit accountability management of BOS funds will increase performance school amounting to 0.511 units with assumptions other variables constant . Standardized beta values show that accountability (0.482) provides more contributions big than transparency (0.378) in explain variation performance school.

Testing Hypothesis

The t-test is used For test the influence of each variable free in a way partial . With df = 27 and level five percent significance , t table value of 2.052. Variable transparency obtain t count by 2,370 which is more big than t table with significance of 0.025 more small than 0.05, so that hypothesis First accepted : transparency BOS fund management has an impact positive and significant to performance school . Variable accountability obtain t count amounting to 3,022 which is also more big than t table with significance of 0.005 more small than 0.05, so that hypothesis second accepted : accountability BOS fund management has an impact positive and significant to performance school .

The F test is used For test influence transparency and accountability in a way simultaneous to performance school . With df numerator 2 and df denominator 27, F table value of 3.35. The results of the F test are presented in Table 5 below .

Table 5. Results of the F test (ANOVA test)

Model	Amount Square	df	Mean Square	F	Sig.
Regression	7,340	2	3,670	21,834	0,000
Residual	4,538	27	0.168		
Total	11,879	29			

Based on Table 5, the calculated F value as much as 21,834 far more big than F table of 3.35 with significance of 0.000 which is more small than 0.05. With Thus , the hypothesis third accepted : transparency and accountability management of BOS funds simultaneous influential significant to performance school at SMA Mardhotillah NW Penakak . The coefficient value determination (R2) of 0.618 with adjusted R2 of 0.590 indicates that 61.8 percent variation performance school capable explained by transparency and accountability management of BOS funds, while 38.2 percent the rest explained by other factors outside the model such as competence source Power human , leadership head school and climate Work school.

Discussion

Research result prove that transparency BOS fund management has an impact positive and significant to performance school . Findings This in line with Fitriani (2021) and Sari (2021) which shows that openness information planning , implementation , and reporting the use of BOS funds encourages improvement performance school , and support Hayati and Astuty's (2024) findings in schools medium above . Transparency is realized through publication summary realization finance on the board information schools and involvement committee in preparation of RKAS makes all over stakeholders interest understand position finance school , so that grow trust and support towards school programs as emphasized by Andriani and Putra (2022) and Wulandari (2023).

Accountability BOS fund management is also proven influential positive and significant to performance school with more contributions big compared to transparency . These results

support Nurhayati's (2023) findings that accountability finance school impact directly on performance organization education , as well as Kiki's (2024) findings regarding impact accountability to quality service education . Order submission budget , efficiency shopping , supervision layered by the head schools and committees , as well as reporting periodically through online application making proper use of BOS funds target so that activity learning , teacher welfare , and provision means walk smooth . Effective internal control become mechanism important to maintain compliance manager as found by Yusuf and Aminah (2024) in the governance of BOS funds.

In a way simultaneous , transparency and accountability influential significant to performance school with contribution by 61.8 percent . Findings This confirm that second governance principles the nature each other complement : transparency provide access required information stakeholders interest For evaluate performance school , while accountability ensure existence mechanism accountability on use information and funds (Mardiasmo , 2019). These results in line with Adinda et al (2022) and Utami and Hartati (2022) who placed second principle the as One governance unity that encourages performance and satisfaction stakeholders interests , and at the same time strengthen Basri and Wahyuni's (2023) view that good governance of BOS funds is prerequisite improvement quality education .

Findings study This enrich proof empirical in context school private foster care foundation education Nahdlatul Wathan in East Lombok, which during This Still limited reviewed . Compared with findings of Hidayat and Ramadhani (2021) and Marlina and Santoso (2022) who found unintended influence fully significant , research This show that at the school that almost fully depend on BOS funds , governance discipline finance give more influence real to performance . As noted by Fauzan and Lestari (2024), the characteristics school private sector that does not receive BOS funds based on great need demand better management discipline so that the allocation of funds reaches target learning . The implication is that strengthening transparency and accountability need become priority management school through publication regular reports , reinforcement competence treasurer , and supervision involving committee school.

CONCLUSION AND SUGGESTIONS

Based on results analysis and discussion , can concluded three thing . First , transparency BOS fund management has an impact positive and significant to performance school at SMA Mardhotillah NW Penakak , proven with coefficient regression of 0.391, the calculated t value is 2.370 which is greater big than the t table of 2.052, and a significance of 0.025 which is more small than 0.05. Second , accountability BOS fund management has an impact positive and significant to performance school , proven with coefficient regression of 0.511, the t- value is 3.022, and the significance is 0.005. Third , transparency and accountability management of BOS funds simultaneous influential significant to performance school with calculated F value of 21.834 at a significance of 0.000, and both variables explains 61.8 percent variation

performance school . With thus , the more open and increasingly orderly accountability management of BOS funds, increasingly good performance too school in manage quality service education .

Based on conclusion mentioned , it is recommended that the head school and team BOS fund manager for Mardhotillah NW Penakak High School maintain and improve openness information finance through publication report realization regular use of funds , strengthening competence treasurer in operation application reporting , as well as activate supervision layered involving committee schools and parents participant educate . Party foundations and services education recommended organize training administration finance schools and provide means technology sufficient information for reporting finance more appropriate time . For researchers Next , it is recommended expand coverage sample to more from One school , adding other proven variables influence performance school like competence source Power human , leadership head school and climate organization , as well as consider approach mixture so that the fund management process can observed in a way more deep .

Study This own necessary limitations become attention in interpret research result done on one school with amount respondents 30 people so generalization findings need done in a way caution , and the use of survey data cross sexy No capable catch dynamics interim management of BOS funds . Although Thus , the instrument is valid and reliable and regression models that meet all assumption tests classic give sufficient confidence to accuracy results study This.

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