

Accountability, Transparency, Parental Participation, Organizational Commitment, and Characteristics of School Financial Managers on the Effectiveness Management of School Operational Assistance Funds

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Article Info	Abstract
Received: May 31, 2024	<p>This research aims to determine the influence of accountability, transparency, parental participation, organizational commitment, and characteristics of school financial managers on the effectiveness of managing School Operational Assistance (BOS) funds at elementary schools in Panti District. The type of research used in this research is a quantitative method using primary data obtained from distributing questionnaires. The population of this study was all elementary schools in Panti District, totaling 84 people. The sampling technique is carried out using techniques purposive sampling. The analytical method used is multiple linear regression analysis. The results of this research indicate that accountability, transparency and the characteristics of school financial managers do not partially influence the effectiveness of managing School Operational Assistance (BOS) funds. Meanwhile, parent participation and organizational commitment partially influence the effectiveness of managing School Operational Assistance (BOS) funds. Simultaneously, accountability, transparency, parent participation, organizational commitment, and the characteristics of school financial managers influence the effectiveness of managing School Operational Assistance (BOS) funds</p>
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INTRODUCTION

Education according to Law no. 20 of 2003 is a conscious and planned effort to develop the potential of students so that they have spiritual strength, personality, intelligence, noble morals and the necessary skills. The aim of national education is to train young people who are personable, intelligent and skilled. Education levels in Indonesia consist of primary, secondary and tertiary schools. Basic education consists of Elementary School (SD) for 6 years and Junior High School (SMP) for 3 years. Secondary education consists of Senior High School (SMA) or Vocational High School (SMK) for 3 years. Every citizen aged 7-15 years is required to attend basic education. In Law Number 20 of 2003, it is explained that the government in Indonesia guarantees the implementation of mandatory minimum education at the basic education level without charging fees.

The government's effort to carry out its obligation to provide basic education without charging fees is by creating a School Operational Assistance fund program or what is known as BOS funds. BOS funds are funds used to fund non-personnel expenditure for primary and secondary education units as implementers of the compulsory education program and it is possible to fund several other activities in accordance with statutory provisions (Permendikbud No. 6, 2021). BOS funds are distributed in two stages with the provisions of stage I being distributed as much as 50% in the distribution period in January-June, while stage II is distributed in the amount of the remainder that has not been distributed in the distribution period in July-December.

The government allocates the majority of the APBN for education amounting to IDR 233.9 trillion in 2023. In East Java Province, the BOS budget is IDR 1.2 trillion, including elementary schools in Jember Regency (Ministry of Education and Culture, 2023). According to Fauzan & Setianingrum (2023) there are 1,049 elementary schools in Jember Regency. In the Jember Regency Education Office itself, there are 1,033 elementary schools that receive BOS funds, including private and state elementary schools. The budget obtained by each elementary school institution is Rp. 120,000,000,-. However, the Financial Audit Agency (BPK) found non-compliance with the administration of BOS funds so it needs to be monitored better. BOS fund receipts during 2021 amounted to IDR 195.2 billion, with details of goods and services expenditure amounting to IDR 130.5 billion and capital expenditure amounting to IDR 64.4 billion. This shows that stricter supervision is needed to ensure the use of BOS funds is in accordance with applicable regulations.

Table 1. Elementary School Accountability Documents in Panti District

School name	Shopping Value (Rp)	Difference Financial Report (Rp)	Supporting Proof (Rp)
SDN Suci 2	264.601.550,00	254.196.650,00	10.404.900,00
SDN Kemuningsari Lor 02	228.030.000,00	213.606.543,00	14.423.457,00
SDN Serut 01	240.960.000,00	222.204.270,00	18.755.730,00

Source: *dataasatu.com*

Ased on the table above, the results of examination of expenditure accountability documents in 3 elementary schools show expenditure that is not supported by evidence of expenditure amounting to 43.5 million.

There are problems that occur in the management of BOS funds in schools due to a lack of compliance with the principles of transparency and public accountability, starting from budget preparation to accountability reporting. The cause is a lack of supervision from the head of the education service (Sari et al, 2021). The effectiveness of BOS fund management can be measured from the ability to manage and fund activities in accordance with organizational goals (Jaenudin, 2017). Transparency and accountability are important principles in managing BOS funds. Transparency refers to openness in providing information to stakeholders (Wele & Mildawati, 2022). In various problems, financial management, including BOS funds, must be transparent. If standardized accountability reports can be submitted to the public verbally or in writing and can be seen by the parties involved and support the funding of educational work activities and programs that use BOS funds, then BOS funds and their accountability can be trusted.

Accountability is the responsibility to explain, report and disclose every activity carried out (Rakhmawati, 2018). This shows that publications must consider school financial management in order to have a positive impact on school financial management. The results of a study conducted by (Tanjung, A.A.P., Masnila, N., & Mubarok, M.N, 2022) show that accountability has a positive and significant effect on the effectiveness of

managing BOS funds. However, in contrast to the study (Subha., N.L., Widagdo, S., & Sari, N.K, 2023), accountability has no effect on the effectiveness of BOS fund management.

Parent participation in managing BOS funds is important. The participation of parents can increase the effectiveness of fund management (Fauzan, 2014). Because parents, especially those who receive BOS funds, have the responsibility and right to understand in detail how these funds are managed by the school.

School principals and teachers have an important role in the educational calculation process, with organizational commitment being a determining factor in achieving goals. Because organizational commitment considers the level of attachment to an organization (Haryanto & Dewi, 2020). In addition, a person's characteristics indicating their level of education and functional background can influence financial reporting and strategic decision making in managing BOS funds. A person with a higher level of education will have a broader understanding than someone with a lower level of education (Nupus, S.H, 2021).

Several studies examining the effectiveness of BOD fund management include Subha et al., (2023), Ufairah & Murtanto (2023), Fadhilah et al., (2023), Ramadhani (2023), and Nupus (2021). The formulation of the problem in this research is whether there is an influence between the variables of accountability, transparency, parental participation, organizational commitment, and the characteristics of school financial managers partially or simultaneously on the effectiveness of managing School Operational Assistance (BOS) funds. The aim of this research is to determine whether there is an influence between the variables of accountability, transparency, parent participation, organizational commitment, and the characteristics of school financial managers partially or simultaneously on the effectiveness of managing School Operational Assistance (BOS) funds.

METHOD

The object of this research is the elementary school education unit located in Panti District, Jember Regency. The population in this research is all elementary schools in Panti District, totaling 21 elementary schools. The sample in this research was 84 people which was calculated by multiplying the number of criteria that had been determined.

This research is a quantitative study that uses primary data obtained directly from respondents through the distribution of questionnaires *online* and *offline*, while secondary data was obtained through literature study, references from scientific articles and laws regarding School Operational Assistance (BOS). The data analysis method used is multiple linier regression analysis which includes data instruments, classical assumption testing and hypothesis testing, the tool used is SPSS v.25.

RESULTS AND DISCUSSION

Research result

1. Multiple Linear Regression Analysis

Multiple linear regression analysis shows the direction of the relationship between the independent variable and the dependent variable, whether each independent variable is positively or negatively related and to predict the value of the dependent variable if the value of the independent variable increases or decreases (Ghozali, 2013). The magnitude of the simultaneous effect is determined using multiple linear regression analysis.

Table 2. Multiple Linear Regression Analysis Test Results

Model		Coefficients ^a				t	Say.
		Unstandardized Coefficients		Standardize	d		
		B	Std. Error	Beta	Coefficients		
1	(Constant)	14,399	1,145			12,580	,000
	ACCOUNTABILITY	-,004	,043	-,006		-,082	,935
	TRANSPARENCY	,038	,047	,058		,797	,428
	PARENT PARTICIPATION	,385	,062	,530		6,259	,000
	ORGANIZATIONAL COMMITMENT	,250	,064	,296		3,901	,000
	CHARACTERISTICS OF SCHOOL FINANCIAL MANAGEMENT	,058	,026	,155		2,197	,031

a. Dependent Variable: Y1

The multiple linear regression equation with a standard error of 0.05 is obtained as follows:

$$Y = 14.399 - 0.004X_1 + 0,038X_2 + 0,385X_3 + 0,250X_4 + 0,058X_5$$

From the regression equation above it can be concluded that:

1. A positive constant value (a) explains that the situation when the independent variables accountability (X1), transparency (X2), parent participation (X3), organizational commitment (X4), and characteristics of school financial managers (X5) have zero, then the effectiveness value is large. management of BOS funds is 14,399.
2. The regression coefficient value for the accountability variable (X1) is -004 and has a negative sign, which means that if the level of accountability decreases, the effectiveness of managing BOS funds will increase assuming transparency (X2), parental participation (X3), organizational commitment (X4). , and the characteristics of school financial managers (X5) do not change or remain the same.
3. The regression coefficient value for the transparency variable (X2) is positive at 0.038, meaning that there is a positive and unidirectional relationship with the BOS fund management effectiveness variable (Y), which means that every increase in the transparency variable will increase the BOS fund management effectiveness variable with the assumption of accountability (X1), parent participation (X3), organizational commitment (X4), and characteristics of school financial managers (X5) did not change or remained the same.
4. The regression coefficient value for the parent participation variable (X3) has a positive value of 0.385, meaning that there is a positive and directional relationship with the BOS fund management effectiveness variable (Y), which means that every increase in the parent participation variable will increase the BOS fund management effectiveness variable with the assumption of accountability. (X1), transparency (X2), organizational commitment (X3), and characteristics of school financial managers (X5) do not change or remain the same.
5. The regression coefficient value for the organizational commitment variable (X4) has a positive value of 0.250, meaning that there is a positive and unidirectional relationship with the effectiveness variable for managing BOS funds (Y), which means that every increase in the organizational commitment variable will increase the effectiveness variable for managing BOS funds with the assumption of accountability

- (X1), transparency (X2), parent participation (X3), and characteristics of school financial managers (X5) did not change or remained the same
- The regression coefficient value for the characteristic variable of school financial management (X5) has a positive value of 0.058, meaning that there is a positive and unidirectional relationship with the effectiveness variable in managing BOS funds (Y), which means that every increase in the organizational commitment variable will increase the effectiveness variable in managing BOS funds with the assumption of accountability. (X1), transparency (X2), parent participation (X3), and organizational commitment (X4) do not change or remain the same.

2. Hypothesis testing

a. Partial Test (t Test)

The t test is used to show how much influence an independent variable individually has in explaining the dependent variable (Ghozali, 2013). If the significance value is > 0.05 then the hypothesis is rejected, meaning that the independent variable has no partial effect on the dependent variable. Meanwhile, if the significance value is < 0.05 then the hypothesis is accepted, meaning that the independent variable has a partial effect on the dependent variable. The t test table can be seen as follows:

Table 3. Partial Test Results (t Test)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,399	1,145		12,580	,000
	ACCOUNTABILITY	-,004	,043	-,006	-,082	,935
	TRANSPARENCY	,038	,047	,058	,797	,428
	PARENT PARTICIPATION	,385	,062	,530	6,259	,000
	ORGANIZATIONAL COMMITMENT	,250	,064	,296	3,901	,000
	CHARACTERISTICS OF SCHOOL FINANCIAL MANAGEMENT	,058	,026	,155	2,197	,031

a. Dependent Variable: Y1

Based on the table above it can be explained as follows:

- Based on the significance value (Sig.) of *output coefficients* It is known that the significance value of the accountability variable is 0.935, which indicates that the significance is > 0.05 . This means that there is no influence between the accountability variables on the effectiveness of managing School Operational Assistance (BOS) funds.
- Based on the significance value (Sig.) of *output coefficients* It is known that the significance value of the transparency variable is 0.428, which indicates that the significance is > 0.05 . This means that there is no influence between the transparency variable on the effectiveness of managing School Operational Assistance (BOS) funds.
- Based on the significance value (Sig.) of *output coefficients* It is known that the significance value of the parent participation variable is 0.000, which indicates that the significance is < 0.05 . This means that there is an influence between parental participation variables on the effectiveness of managing School Operational Assistance (BOS) funds.
- Based on the significance value (Sig.) of *output coefficients* It is known that the significance value of the organizational commitment variable is 0.000, which indicates

that the significance is <0.05 . This means that there is an influence between the organizational commitment variable on the effectiveness of managing School Operational Assistance (BOS) funds.

5. Based on the significance value (Sig.) of *output coefficients* It is known that the significance value of the characteristic variable for school financial managers is 0.031, which indicates that the significance is > 0.05 . This means that there is no influence between the characteristic variables of school financial managers on the effectiveness of managing School Operational Assistance (BOS) funds.

b. Simultaneous Test (F Test)

The F test is used to show whether all the independent or independent variables included in the model have a joint influence on the dependent or dependent variable (Ghozali, 2013). The F test table can be seen as follows:

Table 4. Simultaneous Test Results (F Test)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	96,366	5	19,273	34,337	,000 ^b
	Residual	43,781	78	,561		
	Total	140,147	83			

a. Dependent Variable: Y1

b. Predictors: (Constant), CHARACTERISTICS OF SCHOOL FINANCIAL MANAGEMENT, TRANSPARENCY, ACCOUNTABILITY, ORGANIZATIONAL COMMITMENT, PARENT PARTICIPATION

Based on the table above, it shows that the significance value (Sig.) is 0.000, which means the significance value is <0.05 . This means that accountability, transparency, parent participation, organizational commitment, and the characteristics of school financial managers simultaneously influence the effectiveness of managing School Operational Assistance (BOS) funds.

c. Coefficient of Determination (R^2)

Coefficient of determination (R^2) is used to show the extent to which the contribution of the independent variable in the regression model is able to explain variations in the dependent variable (Ghozali, 2013).

Table 5. Kcoefficient of Determination Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,616 ^a	,379	,340	1,62704

a. Predictors: (Constant), Characteristics of School Financial Managers, Transparency, Organizational Commitment, Accountability, Parental Participation

Based on the table above, it shows that the value *Adjusted R Square* of 0.340. So it can be said that accountability, transparency, parent participation, organizational commitment, and the characteristics of school financial managers influence the effectiveness of managing School Operational Assistance (BOS) funds by 34%.

CONCLUSION

From the results of research regarding accountability, transparency, parent participation, organizational commitment, and characteristics of school financial managers on the effectiveness of managing School Operational Assistance (BOS) funds in elementary schools in Panti District, Jember Regency, using the multiple linear regression analysis method. The total number of respondents in this study was 84 people. So the conclusions of this research are as follows:

1. Accountability has no partial effect on the effectiveness of managing School Operational Assistance (BOS) funds. This is because the accountability variable

- remains important for implementing accountability principles as part of the principles of good management of BOS funds in education.
2. Transparency does not have a partial effect on the effectiveness of managing School Operational Assistance (BOS) funds. This shows that the implementation of transparency continues to be implemented as part of efforts to increase accountability and build trust in achieving effective management of BOS funds.
 3. Parent participation influences the effectiveness of managing School Operational Assistance (BOS) funds. This is because it supports the active involvement of parents in managing BOS funds to achieve better educational goals.
 4. Organizational commitment influences the effectiveness of managing School Operational Assistance (BOS) funds. This is due to efforts to strengthen organizational commitment so that it can be an effective strategy in improving the quality of BOS fund management.
 5. The characteristics of school financial managers do not influence the effectiveness of managing School Operational Assistance (BOS) funds. This is because the characteristics of school financial managers focus on experience and improving the quality of school finances, so they cannot guarantee that BOS funds will be managed effectively.
 6. Accountability, transparency, parent participation, organizational commitment, and characteristics of school financial managers simultaneously influence the effectiveness of BOS fund management. This indicates that together the variables *independent* influence on variables *dependent*.

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