

Research Article

Analysis of Accountability and Transparency in the Management of School Operational Assistance Funds

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Abstract

This research aims to identify and analyze the application of the principles of accountability and transparency in the management of BOS (School Operational Assistance) funds at SMP Negeri 149 Jakarta. The method used is qualitative descriptive, which describes what happens in a particular situation, field, or area. This research was conducted at SMP Negeri 149 Jakarta, located in Cipinang Besar Selatan, Jatinegara District, East Jakarta City, DKI Jakarta Province. In this study, data was obtained through observation and direct interviews with the Principal, BOS fund operator, teachers, and the School Committee. Data analysis was conducted using data reduction and data presentation. The results and discussion indicate that the application of the principle of accountability in the management of BOS funds at SMP Negeri 149 Jakarta includes the planning of BOS funds, implementation and use of BOS funds, and reporting and accountability of BOS funds. The BOS fund management has been running well and in accordance with the technical regulations for BOS fund management. The application of the principle of transparency in the management of BOS funds at SMP Negeri 149 Jakarta has been carried out, with the involvement of teachers and staff in the BOS management team in determining the budget for school activities and the teaching and learning process. However, the school's website is inactive, so the dissemination of information related to the school has not been well communicated.

Keywords: Accountability, Transparency, Management of BOS Funds

JEL Classification: H52, I22, H83

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1. Introduction

Education is fundamentally a process of enhancing the quality of life. Through this process, individuals must understand the meaning and essence of life, its purpose, and how to realize their mission and true life. In Indonesia, according to Article 3 of Law Number 20 of 2003 concerning the national education system, the goal of national education is to develop students' potential to become individuals who are faithful and pious to Almighty God, possess noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens. The national function of education is to develop capabilities and shape the character and civilization of a dignified nation to educate the nation's life.

Implementing the principle of transparency in school financial management requires the participation, attention, and involvement of all education stakeholders. One aspect of this is community participation, which requires access to information about the school's budget and operational assistance so that the community, as parents of students, can perform an oversight function. A key indicator of transparency and accountability is the openness of information to the public regarding the management of school operational funds. Transparency and accountability are inseparable aspects of financial management (Marinah, 2023).

A previous study that serves as a reference for this research is by Heliani et al. (2020). The study used a qualitative descriptive method, collecting data through direct interviews and BOS fund receipts at SMK Plus Nusa Putra. The results showed that the management of funds at SMK Plus Nusa Putra Sukabumi was categorized as transparent. This transparency is evident from the School Budget Activity Plan (RKAS) conducted from the grassroots level, involving teachers and the principal as responsible parties, and the publication of BOS fund reports on school information boards that are easily accessible to the public. The management of funds at SMK Plus Nusa Putra can be categorized as accountable, as evidenced by the proper archiving of financial data and preparation by the school treasurer, and the well-planned BOS funds allocation according to the designated posts.

In this study, the researcher has chosen SMP N 149 Jakarta, a public junior high school located in East Jakarta. Based on initial observations, this school has been receiving BOS (School Operational Assistance) funds from the government since 2016. However, the school's development has not been rapid, and there are still many budgetary aspects lacking transparency. Additionally, there have been complaints from students participating in extracurricular activities about not seeing any initiative from the school to provide financial assistance for these activities. This has piqued the researcher's interest to further investigate this issue.

The use of BOS funds in a school is a crucial means to help improve the quality of education, particularly regarding the school's buildings and equipment, to create a comfortable environment for both students and teachers. It also enhances trust in the government, the school community, and the surrounding area. Therefore, the use of BOS funds in this school requires transparent management and implementation to prevent misuse by irresponsible individuals.

Given these observations, the researcher is interested in conducting a study titled "Analysis of Accountability and Transparency in the Management of School Operational Assistance Funds at SMP Negeri 149 East Jakarta."

2. Literature Review and Hypothesis

Accountability

Accountability refers to the consistent use of resources based on applicable laws. It is necessary as a form of responsibility to stakeholders so that everyone understands how the authority and funds received are used. According to Muhsin and Mulyati (2023), accountability can also be defined as the quality of completing tasks to achieve objectives. In the financial management of educational institutions, accountability means that the use of school funds can be accounted for according to the established plans. Accountability can be realized when school administrators receive input and involve various components in school management.

Transparency

Transparency is a principle that ensures access or freedom for everyone to obtain information about government operations, including policies, processes, and outcomes. Transparent financial management in an educational institution is essential for improving the school's quality because a quality school can support parents, the community, and the government in implementing all educational programs.

According to Mardiasmo (2013:45), transparency means the openness (open process) of the government in providing information related to public resource management activities to those who need it. The government is obligated to provide financial and other information needed for decision-making by stakeholders.

Transparency is necessary as a tool to increase community involvement in the development and implementation of public policies. It can be assumed that to enhance active community participation in school governance, the community must have access to information both in terms of quality and quantity. Therefore, transparency is a *sine qua non* condition for good school governance and active community participation. Transparency involves the openness of the government in providing information related to public resource management activities to those who need it to carry out a process.

Adrianto states that some important benefits of budget transparency include: a) Preventing corruption; b) Easier identification of policy weaknesses and strengths; c) Increasing accountability so that the community can better measure the institution's performance; d) Increasing trust in the institution's commitment to making certain policies; e) Strengthening social cohesion due to public trust in the institution; f) Creating a good investment climate and increasing business certainty.

Financial Management

According to Izzah and Yanto (2018), financial management involves the resources received that will be used for the provision of education. It refers to the management of financial functions. Schools, as formal educational institutions, require funds to manage their resources. Financial management and school financing are closely related to school financial management, which is a part of school-based management (SBM). In the implementation of SBM, schools are required to plan, execute, evaluate, and account for their fund management transparently to both the community and the government (Dalimunte, 2021).

Permendikbud Number 63 of 2022

The government issued Permendikbud Number 63 of 2022, which serves as the latest regulation providing the basis and technical guidelines for managing BOS funds. It includes instructions ranging from recipients, allocation amounts, disbursement, to reporting of BOS funds. The appendices also detail the procedures for managing and reporting BOS funds and the distribution of tasks among the managers.

Conceptual Framework

Excellent schools are often determined by various aspects, including high-quality inputs and graduates, complete and adequate facilities and infrastructure, reliable educators and staff, and good financial management. It is undeniable that a school's quality can be assessed by how accountable and transparent it is in managing its finances.

The success of the program can be seen from the impact or results achieved through transparent financial management of BOS funds. In line with the primary goal of the BOS program, which is to equalize and expand access, it also aims to improve quality. Enhancing the quality of education is an outcome of the program. If school financial management is implemented based on existing regulations and adheres to the principles of accountability and transparency, it will create public trust and positively affect the school's performance.

Therefore, the importance of the principles of transparency and accountability is evident. If these principles are applied by the school budget management team, the school is striving to achieve good governance, where the management of School Operational Assistance Funds is conducted properly and in accordance with existing regulations.

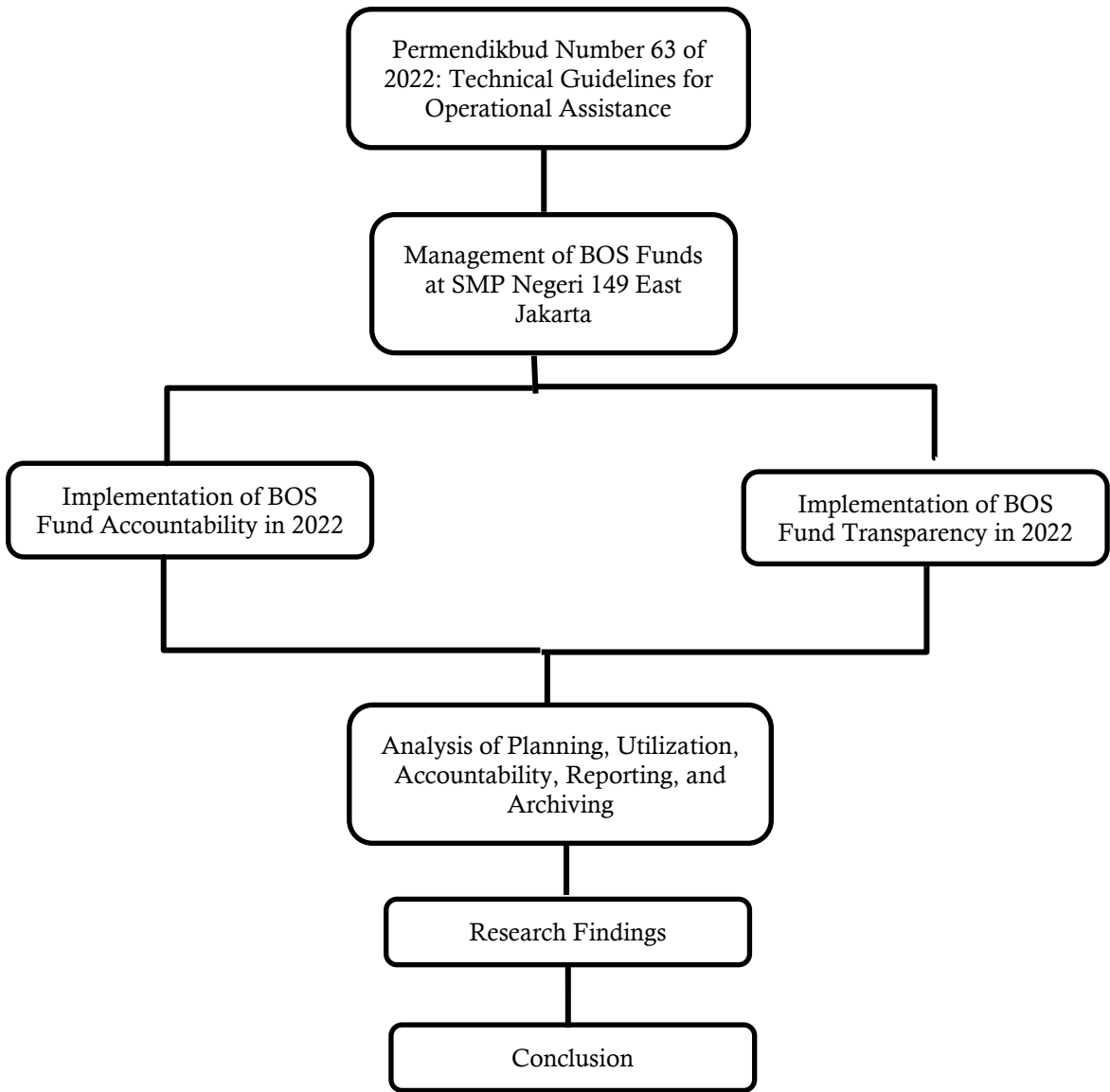


Figure 1. Conceptual Framework

3. Data and Method

Approach and Type of Research

This study employs a qualitative descriptive method, which involves describing occurrences within specific situations, fields, or areas. According to Sugiyono (2022), qualitative research is used to study phenomena in their natural setting (as opposed to experimental conditions), where the researcher acts as the primary instrument. Data collection techniques include cross-examination (triangulation), inductive data analysis, and qualitative research results that emphasize significance over generalization.

Descriptive analysis is a technique used to reveal and interpret respondents' opinions based on their responses to the proposed research instruments. The researcher chose this method because it is suitable for understanding ongoing phenomena by objectively and systematically describing the actual conditions.

Research Subjects

The research subjects are informants who provide the necessary information for data collection to support research findings. The informants in this study are individuals who can provide various

pieces of information relevant to the research needs. These subjects include the Principal, BOS Treasurer, Teachers, and Administrative Staff involved in the management of BOS funds.

Data Sources

The types of data used in this research include primary and secondary data. Primary data is collected directly from the original sources or participants through interviews, surveys, experiments, and other methods. This data is typically specific to the research needs and often includes historical context, vision and mission, organizational structure, and related documents or archives concerning school operational assistance funds. In this study, data was obtained through direct observation and interviews with the Principal, BOS Fund Operator, and Teachers.

Secondary data consists of pre-existing information that researchers collect to fulfill their data requirements through documentation techniques. In this research, documents obtained include the School Activity and Budget Plan (RKAS), journal references relevant to the topic, Permendikbud No. 63 of 2022, and BOS fund financial reports.

Data Collection Techniques

In collecting data, the researcher aligns with the information needed for this study. The data collection techniques used are observation, interviews, and documentation.

Observation is a technique used to gather research data through watching and discovering. The researcher then makes a report based on their observations. This process must be conducted to obtain a more realistic and detailed depiction of an event.

Interviews are conducted with open-ended questions and also use recording devices to facilitate the researcher in documenting the interview results. This method ensures more accurate data and simplifies the inclusion of the findings in the research report.

Documentation refers to data in the form of images and articles obtained from observations, interviews, and supporting research materials. This method helps the researcher answer the research questions and provides physical evidence for the study conducted.

Data Analysis Techniques

The steps for data analysis in this study are data reduction, data presentation, and conclusion drawing.

Data reduction involves selecting, focusing, simplifying, and condensing the data gathered in the field based on the notes made by the researcher during interviews with informants. The purpose of data reduction is to facilitate the drawing of conclusions from the data obtained during the research.

Data presentation is the compilation of organized information that allows for the drawing of conclusions. After performing data reduction, the researcher will present the summarized data in the form of a narrative or simple graphics, making it easy to understand.

Conclusion drawing is the final stage in the data analysis process, serving as the answer to the research questions posed at the beginning. Conclusions are drawn by analyzing, describing, and comparing the data obtained according to the research questions, thereby providing answers to the research problems.

4. Results

Analysis of Accountability Implementation in the Management of School Operational Assistance (BOS) Funds

Accountability in the management of BOS funds requires schools to take responsibility for their financial reports, encompassing budget planning, budget utilization, and comprehensive budget reporting. These reports must not only contain relevant information that meets the needs of users but also be directly available and accessible to those who use this information.

Planning the Management of BOS Funds

Budget planning is a systematic activity aimed at achieving predetermined objectives. At SMP N 149 Jakarta, the planning of BOS funds begins with the preparation of the School Activity and Budget Plan (RKAS). The RKAS is developed in accordance with the technical guidelines for BOS fund utilization. With the RKAS, the school can plan its annual activities and determine the revenue and expenditure budget from BOS funds for the entire year. The RKAS preparation is based on the needs of each human resource in the short, medium, and long term. Activities that receive the highest budget priority in the RKAS are those that are most urgently needed.



Figure 2. ARKAS Input Application Interface

The Principal and the BOS fund management team conduct a needs analysis to estimate the educational expenses for the upcoming academic year. Following this analysis, teachers and staff prepare the budget and curriculum/activity plans for the year. The proposed budget plan is then approved by the Principal and the Head of Finance. SMP N 149 Jakarta's planning is based on expenditure categories, including employee expenses, goods and services expenses, and capital expenditures. The allocated budget will be used for operational activities to enhance the quality of education and develop the educational process. By planning the budget according to the agreed Technical Guidelines (JUKNIS), the quality of the school can be improved.

Based on interview results, it is known that budget planning is carried out by teachers, staff, and school management. The budgeting activities are led by the Principal, who conducts a cost analysis for the academic year's expenses. Sometimes, mid-year activities do not align with the RKAS plan, necessitating adjustments to the operational budget. The school must revise the RKAS to accommodate these changes.

The planning process for BOS funds at SMP N 149 Jakarta complies with the 2022 technical guidelines for BOS fund management. This compliance is demonstrated by the creation of the RKAS for the entire academic year, involving responsible personnel for each activity, and including all school components in the planning process. However, it does not fully comply since the School Committee's role in creating the RKAS, as specified in Annex II of Permendikbud No. 63 of 2022, point (a) fifth, has not been included.

The procedure for obtaining BOS funds involves submitting the student count to the Education Office. According to the BOS technical guidelines, there are provisions for the budget the school will receive. Based on interviews, it is found that the procedure for disbursing BOS funds involves the school submitting the student count for the fiscal year. The amount of funds disbursed varies, and the actual funds received often do not match the stipulated amount. This discrepancy forces the school to reduce its budgeted expenditures. The disbursed funds must cover all student and

school needs since schools are prohibited from charging students. This is consistent with the information provided by the BOS Operator and the Principal.

SMP N 149 Jakarta's BOS fund planning aligns with Permendikbud No. 63 of 2022, Chapter VI, Article 58, Paragraph (2), as evidenced by the annual RKAS creation. BOS fund planning is based on agreements and joint decisions among the BOS Team, Principal, and Teachers, prioritizing needs accordingly.

Implementation of BOS Funds

The implementation of BOS Funds at SMP N 149 must comply with the technical guidelines for BOS implementation, which includes several stages: the disbursement of BOS Funds, the usage of BOS Funds, and the accountability for BOS Funds. The data on BOS Fund allocation to SMP N 149 was collected through documentation and interviews with the Principal and BOS Fund Operator. The documentation shows that the disbursement of BOS Funds in 2022 for SMPN 149 occurred in three stages: Stage I in February amounting to Rp 245,754,000, Stage II in June amounting to Rp 245,874,392, and Stage III in October amounting to Rp 245,754,000.

Each school has its own responsibility to manage the funds to support its operations. BOS Funds are provided to meet the needs of students and the school, hence students are not required to pay school fees. Schools must manage BOS Funds effectively to meet their needs throughout the academic year, adhering to the established technical guidelines.

For purchasing goods/services, a specific mechanism is in place to buy the items most needed by the school. The purchasing mechanism is managed through the BOS application directly overseen by the Education Office. Based on interview data, it can be concluded that the disbursement of BOS Funds is conducted in accordance with Permendikbud No. 63 of 2022, distributed in three stages with Stage I accounting for 30%, Stage II for 40%, and Stage III for 30%. The school adheres to the regulations by not collecting monthly school fees. It can also be concluded that the RKAS (School Activity and Budget Plan) prepared by SMP N 149 Jakarta is utilized according to the component needs listed in the technical guidelines. This was corroborated by interviews with the BOS Operator, Principal, and Teachers.

Accountability for BOS Funds

Recipients of BOS Funds are required to prepare comprehensive reports in accordance with educational management standards and legislative regulations concerning financial management and accountability. The reports prepared by the school serve as accountability to the government, specifically managed by the BOS Treasurer. The accountability process is carried out online and in written form, acknowledged by the Principal as the main responsible party.

Schools must achieve the established goals and targets by implementing the principle of accountability, coordinated to meet the vision, mission, outcomes, and benefits. Previous theories state that the purpose of accountability is to identify the right goals. The correct goals ensure that the management and utilization of funds are as effective as possible and accountable to the program's objectives. Setting targets in school financial management is crucial to determine priorities and essential actions.

The financial document archiving at SMPN 149 Jakarta is considered good because there is a dedicated cabinet for financial data or documents. Interviews with the Principal indicate that the archiving of documents and important financial data is handled by the treasurer. This archiving aims to prevent the loss of documents or data, ensuring that when there are audits or inspections by the government, the treasurer can easily present the requested documents or data. It can be concluded that the application of the principle of accountability in the reporting of BOS Funds at SMPN 149 Jakarta is well-implemented, fulfilling the indicators of achieving accountability through documentation and providing information on each budget activity outcome. The application of the principle of accountability follows government policies, which is beneficial for fostering trust and participation among the government, community, students, and school members.

Analysis of the Implementation of Transparency in the Management of School Operational Assistance (BOS) Funds

Transparency is a principle that ensures access or freedom for everyone to obtain information. Information regarding transparency in the management of BOS funds is one of the principles that schools must adhere to when implementing the national education system law concerning BOS fund management. BOS funds are managed based on the principles of justice, efficiency, transparency, and accountability. To understand the implementation of transparency in the management of BOS funds at SMP N 149 Jakarta, the researcher conducted interviews with the Principal, BOS Fund Operator, and Teachers.

BOS Fund Planning

Transparency in the recording of BOS funds at SMPN 149 is also carried out with the aim of building trust among stakeholders regarding the management of BOS funds. Based on interviews with the principal, teachers, and the school operator, it was found that the principle of transparency in financial planning and recording is being well-implemented. This is evident from the presence of an information board and adherence to technical guidelines, as demonstrated by the involvement of stakeholders in budget planning and execution. Every transaction is recorded in the school's cash book, which is a key aspect of financial transparency.

BOS Fund Implementation

The implementation or use of BOS funds must align with the previously planned school budget activities. This was confirmed through interviews with the Principal and the BOS fund operator, who indicated that transparency principles are applied in the use of BOS funds. This is seen in the open disclosure of BOS fund receipts and the involvement of school members in the preparation of the RKAS (School Activity and Budget Plan). Teachers and staff participate in the BOS management team to determine budget allocations for school activities and the teaching-learning process. This information is easily accessible as the school publishes it on the school information board. However, the school's website is not used for publishing these activities.

BOS Fund Accountability

The usage reports of BOS funds, also known as BOS fund accountability reports, are submitted quarterly to the education office both online and in written form. The school also practices transparency by posting the financial usage on the school information board, allowing anyone at the school to view the BOS fund usage every three months. For each transaction, the purchasing team must obtain receipts from vendors, which are then submitted to the BOS Treasurer as part of the bookkeeping process. These records and transaction receipts are included as attachments in the BOS fund accountability report.

All financial data archives are neatly recorded according to the sequence of numbers and dates and stored in a safe, easily accessible location. All bookkeeping documents must be kept at the school and made available for inspection by school supervisors, the regular BOS team at the district/city or provincial level, and other auditors as needed.

5. Discussion

Implementation of Accountability Principles in the Management of School Operational Assistance (BOS) Funds at SMPN 149 Jakarta

Accountability is a principle that ensures that every activity of an institution or individual can be openly accounted for to the government, parents, and the community. In financial management, accountability means that school funds are used in accordance with the established plans and can be transparently justified. Accountability is crucial for ensuring the quality and credibility of school financial reports. SMP N 149 Jakarta receives funds from the School Operational Assistance (BOS), which are used by the school to carry out programs/activities and meet operational needs as planned.

In the process of BOS fund planning at SMP N 149 Jakarta, responsibility is distributed among each activity's stakeholders, and all school components are involved in the planning process. This ensures comprehensive information about activity planning and budget planning for the upcoming year.

The School Activity and Budget Plan (RKAS) outline the acquisition plan for educational financing from various revenue sources and the annual work program consisting of routine and other activities with detailed financing plans for the fiscal year. This reflects the planned budget to meet these needs. Financial planning transparency is achieved through the creation of the RKAS (School Activity and Budget Plan) for the new academic year. The RKAS creation process employs a bottom-up approach, where budget proposals originate from teachers and staff and are approved by school management.

The implementation of accountability principles in the management of BOS funds at SMP N 149 Jakarta is executed through the preparation of BOS fund usage reports. These reports are evaluated and submitted to the Education Office. Monitoring of the BOS fund usage evaluation results is conducted quarterly and compiled into mid-year reports. Thus, the implementation of accountability in the management of BOS funds at SMP N 149 Jakarta meets accountability achievement indicators, as evidenced by the documentation of each budget activity outcome, dissemination of information to stakeholders regarding school budget policies, achievement of policy targets aligned with school objectives, and assessment and evaluation of each budget activity to support decision-making.

The financial document archiving at SMP N 149 Jakarta is considered adequate, with a dedicated cabinet for financial data and documents. This facilitates easy presentation of requested documents during government audits or inspections. Document and data archiving aims to prevent document or data loss. Transparency in BOS fund accountability is crucial for schools, as it fosters public trust and enhances school quality. However, direct reporting to all school components and parents is not openly practiced by the school.

Reporting on BOS fund usage can be communicated to parents to strengthen their trust in the school. Parental trust can foster good relations between the school and parents, ultimately enhancing school quality, as affirmed during informant interviews. Discrepancies between allocated funds and disbursed funds require schools to effectively manage BOS funds to meet program and other needs.

Based on observation and documentary studies, it can be concluded that the school has effectively implemented accountability principles in accordance with Permendikbud No. 63 of 2022, as evidenced by the preparation of RKAS, bookkeeping and transaction evidence archiving, preparation of realization reports, and submission of these reports to relevant authorities. As of now, there have been no complaints regarding the management of BOS funds, indicating that the school has gained trust from the government, community, parents, and school stakeholders.

Implementation of Transparency Principles in the Management of School Operational Assistance (BOS) Funds

Transparency entails openness in the planning, formulation, and implementation of budgets. It is a principle that allows the community the right to access accurate, honest, and non-discriminatory information about organizational operations, while respecting the protection of personal rights, groups, and state secrets. Transparency in school financial management is crucial for enhancing trust among parents, the community, and the government, thereby improving the overall quality of the school.

In formulating the School Activity and Budget Plan (RKAS), the BOS fund management team at SMP N 149 Jakarta involves all teachers and staff to propose student needs and plan budget allocations. This inclusive approach ensures that all stakeholders can provide input. Transparency

in budget planning for BOS funds is essential to ensure that all school parties understand the needs and utilization of BOS funds. The transparency observed by SMP N 149 Jakarta in the planning and implementation processes aims to provide comprehensive information about budget allocations for the academic year.

Based on research into BOS fund planning at SMP N 149 Jakarta, the involvement of school components and the BOS fund team reflects transparency in fund management in accordance with the principles of school financial management theory. To assess the application of transparency principles in financial management at SMP N 149 Jakarta, researchers employed interviews and document studies to gather relevant information. Information was gathered from key stakeholders directly involved in managing school operational assistance funds (BOS), including the School Principal, BOS Treasurer, and Teachers.

However, stakeholders involved are limited to the School Principal, BOS Treasurer, Teachers, and Staff. This does not fully comply with Article 59 paragraph (3) of Permendikbud No. 63 of 2022, which stipulates that the head of the educational unit receiving BOS funds should form a BOS team consisting of the School Principal, Treasurer, one teacher representative, one school committee representative, and one parent/guardian representative.

According to Permendikbud No. 63 of 2022 on the implementation guidelines for BOS funds, the application of transparency principles has not been fully realized. SMP N 149 Jakarta provides information about the budget allocation for activities planned for the academic year to instill confidence among all stakeholders. As part of their responsibility in managing programs and BOS fund utilization, schools must fully disclose supporting documents to ensure transparency of information. Documents that schools are required to publish include the realization of fund usage from each funding source, and a summary of fund utilization must be published quarterly via school notice boards or other easily accessible means for the public. However, the school's transparency towards parents or guardians is limited, as information is mainly disseminated through notice boards.

6. Conclusion

Based on the research findings and discussions outlined in Chapter IV, the researcher concludes that the implementation of accountability principles in the management of BOS funds at SMP Negeri 149 Jakarta, covering BOS fund planning, disbursement, utilization, and accountability, has been carried out effectively in accordance with the technical guidelines for managing BOS funds. The application of transparency principles in the management of BOS funds at SMP Negeri 149 Jakarta has also been implemented, evidenced by the involvement of teachers and staff in the BOS management team to determine school activity budgets and for teaching-learning processes. Information is accessible through school notice boards. However, full implementation is not yet achieved due to the lack of communication with parents regarding fund utilization.

Recommendation

Based on the research findings, the researcher proposes several recommendations. It is advisable for school stakeholders involved in BOS fund management to effectively monitor fund usage and ensure timely accountability, adhering strictly to applicable regulations. The school's IT team should activate the school website to provide online access to school information for the public. It is hoped that the school will enhance transparency in BOS fund usage by directly engaging with parents or guardians.

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