

Research Article

The Effect of Using of School Operational Grant (BOS), Accountability, and Transparency on the Effectiveness of School Financial Management Effectiveness of Public Senior High School (SMA) and Islamic Senior High School (MA) in Banda Aceh City, Aceh, Indonesia

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Abstract: The purpose of this study is to determine the effect of the use of school operational grants, the implementation of accountability and transparency on the effectiveness of school financial management at General High School (SMA) and Islamic High School (MA) in Banda Aceh City. The results showed that the use of school operational grants, the implementation of accountability and transparency partially significant effect on the effectiveness of the use of school financial management at SMA and MA Kota Banda Aceh. The use of school operational grants, integral accountability and transparency also have a significant effect on the effectiveness of school financial management at SMA and MA Kota Banda Aceh. The effectiveness of school financial management at SMA and MA Kota Banda Aceh was strongly influenced by the use of school operational grants, accountability and transparency implementation, 92.8 percent and the rest of 7.2 percent influenced by other variables outside of this research model.

Keywords: Grant, Accountability, Transparency, Effectiveness, Financial Management.

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INTRODUCTION.

In managing BOS funds, Schools must prepare an Annual Working Plan (RKT) in the form of School Budget and Expenditure Plans (RAPBS), in which BOS funds are an integral part of the RKAS. Medium Term Plan and RAPBS must be approved in the board meeting after considering the consideration of the school committee and approved by the District / Municipal Education Office (for the Public School) or the Foundation (for private schools). The RKAS or RAPBS needs to be supplemented with a detailed Use Plan for each funding source, including annual and quarterly BOS funds (MoNE, 2010: 4).

The use of BOS funds in schools is the main priority for the use of BOS funds for school operational activities. Maximum use of BOS funds for personnel expenditure for public schools amounted to 20%. Purchase of goods / shopping services does not exceed Rp10,000,000. The use of BOS funds for transportation and tired money for civil servant teachers is permitted only in the context

of organizing a school activity beyond the obligation of teaching hours. The amount / cost for transportation and tired money of civil servant teachers who are served outside the teaching hours must follow the General Cost Standard (SBU) stipulated by the Ministry of Finance. (Depdiknas, 2010: 9).

On the other hand, the lack of effectiveness of school financial management can be seen from the need for sports facilities such as swimming pools used by students not budgeted, whereas swimming pools become the primary needs in the subjects of Physical Education and Health. This gap phenomenon is also aligned with the results of research on school financial management.

Dias *et al.*, (2011), the results of research conducted to prove that the use of BOS funds in schools is in accordance with technical guidelines management, but the provisions on the components that may and should not be funded by the BOS cannot be implemented consistently by the school. Of the 14 components in the Juknis there are some that are not

allowed by the UPTD so the school has difficulty in LPJ so that the component is included into the allocation of other funds with fictitious notes and receipts (fictitious). then the transparency of BOS funds management to the community is still quite low. This study aims to determine the effect of School Fund Operational Assistance, accountability and transparency to the effectiveness of financial management at SMA and MA in Kota Banda Aceh.

LITERATURE REVIEW

Effectiveness Use of School Financial Management

Management of education finance is one of the substance of school management that will contribute to determine the running of educational activities in schools. As is the case with the substance of education management in general, financial management activities are carried out through planning, organizing, directing, coordinating, supervising or controlling processes. Some financial management activities are obtaining and establishing sources of funding, utilization of funds, reporting, examination and accountability (Wahyuni, 2011) According to MoNE (2000) that financial management is the act of management and financial administration which includes recording, planning, implementation, accountability and reporting. Thus, the management of school finance can be defined as a series of activities to manage school finance ranging from planning, bookkeeping, spending, supervision and accountability of school finances.

School Operational Assistance Fund (BOS)

According to Minister of National Education Regulation number 69 of 2009, non personnel personnel operating cost standard is the standard cost required to finance non- personnel operations activities for 1 (one) year as part of the total education fund so that the education unit can conduct education activities regularly and continuously according to National Standard Education.

BOS is a government program that essentially is to provide funding for non personnel personnel operating costs for basic education units as implementers of compulsory education programs. However, there are several types of investment financing and personnel that are allowed to be funded by BOS funds. In detail the types of activities that may be financed from BOS funds are discussed in the next chapter (Kemendiknas, 2010: 09).

Use of BOS Funds

BOS Fund is a government program which is basically for the provision of non personnel personnel operating transfer for basic education unit as the implementer of compulsory education program (Regulation of the Minister of National

Education No 69 Year2009). One of the objectives of school operational assistance is to free levies for all elementary students

RESEARCH METHOD

The analytical approach done in this research is by Ordinary Least Square (OLS) method. The OLS method aims to estimate a regression line by minimizing the sum of the squares of errors of each observation on the line. From the conceptual and operational framework of variables as previously stated, multiple linear regression models are used with the following equation:

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

Information:

Y = Effectiveness of Financial Management

X1 = Use of BOS Funds

X2 = Accountability

X3 = Transparency a = Constants

b1, b3, = coefficient of determination e = Error Term

RESULTS AND DISCUSSIONS

Effect of School BOS on School Effectiveness

The use of partial school operational grants has a significant effect on the effectiveness of the use of school financial management at SMA and MA Kota Banda Aceh. This finding is in line with research conducted by Gede *et al.*, (2014), the use of BOS funds is in conformity with Permendiknas no. 76 on Technical Guidelines for the Use and Accountability of BOS Funds Year 2013 and able to improve the quality of education and effectiveness of school financial management. The results of this study are in line with research conducted by Muhammad (2013), BOS funds have a correlation (R) and a positive influence on the optimization of teaching and learning process

Effect of Accountability Implementation on the effectiveness of school financial management

Partial application of accountability has a significant effect on the effectiveness of the use of school financial management at SMA and MA Kota Banda Aceh. In line with research conducted by Dias *et al.*, (2011) and Imam (2009), accountability has an effect on improving the effectiveness of financial management better and accountability is done periodically.

Influence of Transparency on School Management Effectiveness

Transparency is partially significant to the effectiveness of the use of school financial management at SMA and MA Kota Banda Aceh. The other independent variables included in the model are transparency variables. These findings are consistent with Lena (2005) and Masnoni and Latifa (2009), transparency has a positive effect on improving the effectiveness of school financial management, which

means that the more transparent the more effective the use of school financial management, and the less transparent it will be less effective use of management school finance.

CONCLUSIONS

- The use of school operational grants, the implementation of accountability and transparency partially significant effect on the effectiveness of the use of school financial management at SMA and MA Kota Banda Aceh.
- The use of school operational grants, integrity accountability and transparency also significantly influence the effectiveness of school financial management at SMA and MA Kota Banda Aceh
- Effectiveness of school financial management at SMA and MA Kota Banda Aceh is greatly influenced by the use of school operational grants, accountability and transparency implementation, 92.8% and the rest of 7.2% influenced by other variables outside of this research model.

Recommendations

- To improve the effectiveness of the use of school financial management, the headmaster or headmaster is expected to continue to improve transparency, accountability and use of BOS funds to improve the effectiveness of school financial management.
- For the next researcher it is suggested to add various other variables outside of this research model to re-examine the effectiveness of managerial school financial management in SMA and MA Kota Banda Aceh.

- The variable that has the greatest effect on the effectiveness of the use of school financial management is the use of school operational grants, therefore it is expected that the high school and MA leaders of Banda Aceh City can use as well as possible the use of BOS funds to improve the effectiveness of school financial management.

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