

## Transparency and Accountability of School Funds: The Implications for Efficiency and Effectiveness of School Activities

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**Abstract:** This study aims to describe the transparency and accountability of school funds. The next objective is to analyze the effect of transparency and accountability of school funds on the efficiency and effectiveness of school activities. The research population is public and private schools in the city of Semarang. The research sample is a school that has been accredited A. The research respondents are school principals, vice principals, and school treasurers. The data collection method used is a questionnaire. Quantitative descriptive analysis and multiple regression analysis were involved to analyze the data. The results of the study show that the level of transparency and accountability in managing school funds is in the good category. The results of multiple regression analysis provide empirical evidence that transparency and accountability have a significant and positive influence on the effectiveness and efficiency of school activities. The practical implication of this study is the importance of increasing transparency and accountability in the management of school funds because it will determine the efficiency and effectiveness of implementing school programs. Involvement of stakeholders in drafting budget and activities school as well as reporting in a manner periodic is an element important in management of school funds.

**Keywords:** Accountability, Efficiency, Effectiveness, School funds, Transparency

### INTRODUCTION

Education is one of the most important needs currently, while cost of education is a prominent component in the implementation of education (Riinawati, 2022). This indicates that schools as educational service providers require a large amount of education costs. Education Funds or school funds can come from the government or community participation. To support this, the Indonesian government provide Permendikbud Number 1 of 2018 regarding School Operational Assistance or *Bantuan Operasional Sekolah* (BOS), which is educational assistance in the form of funds given to schools for non-personnel purposes. The aim of the BOS program is to waive education costs for students who cannot afford it and make it easier for other students, so that they get higher quality basic education services until they graduate in the context of completing the 9-year compulsory education (Sari, 2022). The amount of BOS funds channeled by the government to schools must be managed properly.

School financial management must be carried out well by school management. Therefore, school management should have good educational financial management competencies. In this way, school management can provide transparency and accountability in managing school finances. Financial management in education is one of the most important and challenging aspects of a school principal's job because it can affect the management and success of the school, as well as student

achievement (Yasin & Mokhtar, 2022). Accountability is an important concept in education management. Accountability is accountability for completing tasks and responsibilities correctly and thoroughly. Meanwhile, transparency means openness, a quality that makes things clear or easy to understand (Onah et al., 2021). Thus, transparency and accountability of school funds is urgently needed to ensure that the management of school funds complies with applicable regulations and is full of information disclosure. School funds will be used properly. Sopian et al. (2022) explained that transparency and accountability are needed as an effort to prevent misuse of BOS funds.

Accountability is always seen from a managerial point of view where one party allocates responsibility, while the other party carries out tasks and reports to the principal (Gidado & Yusha'u, 2017). The issue of accountability in schools has received increasing attention from researchers around the world in recent years. School accountability is a system that uses predetermined standards or school delegates to hold stakeholders accountable for learning outcomes (Ordofa & Asgedom, 2022). Accountability can improve school performance (Jerrim & Sims, 2022). Accountability and transparency are policies in school financial management that must be implemented by every school. Accountability and transparency in the management of BOS funds is very important because it can increase the level of trust in schools and the level of participation of school components (Rachman et al., 2022). Transparency in the financial management of an educational institution is urgently needed to increase the support of parents, the community, and the government in the implementation of all educational programs in schools (Anggraini, 2013).

The management of school funds provides facts about the occurrence of fraud and poor management due to limited resources owned by schools (Larasati, 2021). Corruption also occurs in educational institutions (Rohman et al., 2023). Other problems that arose in the management of school funds included disbursements that did not meet the needs of the institution, the ineffectiveness of BOS funds, the lack of parental involvement in activity planning and budget management up to reports, accountability for management and use (Suarjana et al., 2019). This fact shows that schools have not implemented good school financial management. Transparency and accountability in school financial management are things that must be improved to prevent fraud or misappropriation. Improving the quality of human resources could be a solution to this problem. Involving parents or the community can also be a good governance mechanism in managing school finances. Good financial management will impact the success of school programs.

Previous studies have also analyzed the effect of transparency and accountability on various other variables such as the performance of BOS fund management. For instance, some scholars (e.g., Haqiqi & Nugraha, 2019; Rakhmawati, 2018; Nodera et al., 2023) stated that transparency is not proven to have a significant effect while accountability has a significant effect on the performance of BOS fund management. While another mentioned that transparency and accountability are significant predictors of the effectiveness of managing BOS funds (Rachman et al., 2022). Transparency and accountability are also associated with parental participation and research results show a positive effect (Boy & Siringoringo, 2009). Transparency and accountability were also tested for their

effect on teachers' motivation to teach and the results showed that transparency proved to be significant although accountability had an insignificant effect (Tandililing, 2019). Transparency and accountability are also significant determinants of school productivity (Prapiliyati & Margunani, 2019).

Preliminary research used a more descriptive design to describe the implementation of transparency and accountability in the management of school funds (BOS). Not much has been studied about the effect of transparency and accountability in the management of school funds on school attributes. Previous studies were quite limited in linking transparency and accountability to the effectiveness of BOS fund management, teacher performance, level of parental participation, and trust. Therefore, this research will descriptively review the transparency and accountability of school funds and investigate its impact on the efficiency and effectiveness of implementing school activities. It is undeniable that the efficiency and effectiveness of school activities is largely determined by the amount of funds available at the school. However, a large amount of school funds would be more appropriate if transparency and accountability were guaranteed.

The contribution of this study is to provide empirical evidence of the importance of transparency and accountability in school fund management because it can significantly increase the effectiveness and efficiency of implementing school activities. School activities will be carried out according to plan when supported by transparent and accountable management of school funds. School funds that are not managed properly will disrupt the achievement of school goals and previously planned school programs. In the end, the school's performance will be considered less good. Hence, this research aims to analyze the transparency and accountability of school funds in Semarang city and explain the effect of transparency and accountability of school funds on the efficiency and effectiveness of school activities. Among the benefits of research is to provide empirical evidence of the relationship between transparency, accountability, and school performance as well as contributing to the development of theory in educational financial management.

The structure of this paper is divided into some parts. First, we provide the background of the research, the lack of previous studies, the contribution in this research, the purposes of the study, and the novelty. Second, we explain the method. Third, we present the results and discussion. Fourth, we conclude this research and provide the theoretical and practical implications of the study.

## METHODS

### Research Design

This research is a quantitative research design with descriptive analysis and causality analysis. Quantitative research in this research is used because it can analyze data statistically to test the research hypothesis. The results can be used to generalize the pattern of relationships between research variables. This research is survey research with the aim of analyzing data descriptively and testing the relationship of several variables. The research is intended to describe the level of transparency and accountability in school fund management and then analyze its influence on the efficiency and effectiveness of school programs.

### **Population and Sample**

The population in this study was schools in Semarang city from elementary school to junior high school. The research sample is a school that has been accredited A. The research respondents are school principals, vice principals, school treasurers, and teachers who are involved in managing school funds. The 100 units of data were obtained based on questionnaires that were filled in completely by respondents so that they could be processed at the next stage. There is no data missing response from respondents.

### **Measurement**

The research variables consist of the efficiency and effectiveness of school activities as the dependent variable. While the independent variable in this study is the transparency and accountability of school funds. The efficiency and effectiveness of school activities is measured through the suitability of the use of school funds with school budget plans and activities as well as the timeliness and achievement of predetermined targets. Transparency is measured by openness and ease of access to information in managing school funds. Meanwhile, accountability is measured by the accountability mechanism that has been implemented in the management of school funds. Indicators of the transparency variable are openness, regular reports and media publications. Meanwhile, the accountability variable indicators are the school activity plans and budgets (RKAS) preparation mechanism, stakeholder involvement, availability of evidence, reporting and supervision.

### **Procedures of Data Collection**

Questionnaires are used to obtain research data. The questionnaire was developed from the opinion of previous researchers. Five Likert scales were used in developing the questionnaire. A score of 1 indicates the respondent's opinion strongly disagrees, and a score of 5 indicates strongly agree. The test of validity and reliability has been done to test the feasibility of the research instrument developed by using Pearson product-moment. Distribution of questionnaires to respondents was carried out online via the Google Forms platform. We determine the school first and then look for data regarding the respondent's data, especially telephone numbers that can be contacted. We distributed the research questionnaire via WhatsApp chat.

### **Data Analysis**

The data analysis method used is descriptive analysis and multiple regression analysis. Descriptive analysis to describe the research variables, especially the transparency and accountability of school funds. The description in question is the mean, minimum, maximum, and standard deviation values. Multiple regression analysis was used to test the effect of transparency and accountability of school funds on the efficiency and effectiveness of school activities. We have carried out preliminary tests and classic assumption tests before testing the hypothesis. The test results showed that the data was normally distributed, there was no significant correlation between variables, and no heteroscedasticity was found in this study. The regression equation is presented as follows:

$$\text{EESA} = \alpha + \beta_1 \text{TRANS} + \beta_2 \text{ACCOUNT}$$

*Notes.*

EEKS = efficiency and effectiveness of school activities

TRANS = transparency

ACCOUNT = accountability

**RESULTS AND DISCUSSION****Description of Research Respondents**

Questionnaires have been distributed to respondents online via Google form and obtained 100 people. The description of the respondents is shown in Table 1. There were more female respondents than male respondents. Respondents who are teachers as much as 60%, head school 20%, vice principal school 40%, and others as much as 20%. Teachers are involved as managers or operators of finance school (BOS treasurer). Based on the length of teaching at school, most respondents had teaching experience of less than 10 years, namely 52 people or 52%.

**Table 1.** Description of Research Respondents

No.	Information	Amount	Percentage
1.	Gender		
	Man	29	29%
	Woman	71	71%
2.	Position		
	Headmaster	20	20%
	Deputy Chief School	20	20%
	Teacher	40	40%
	Other	20	20%
3.	Teaching Time		
	Less than 10 years	52	52%
	10 - 20 years	28	28%
	More than 20 years	20	20%
	<b>Amount</b>	<b>100</b>	<b>100%</b>

**Descriptive Statistics**

Table 2 shows the descriptive statistics of the research variables. The variables of the effectiveness and efficiency of school activities were measured through 7 statement items and obtained a minimum value of 15, a maximum of 25, and an average of 26. This means that research respondents considered school activities to have been carried out effectively and efficiently. The transparency variable of school funds is measured by 5 statement items and a minimum value of 14 is obtained, a maximum value of 25, an average value of 20.9500, and a standard deviation of 2.74644. On average, transparency in the management of school funds is in the good category. While the accountability variable is measured by 6 statement items, and a minimum value of 17 is obtained, a maximum value of 30, an average value of 25.4500, and a standard deviation of 3.44180. Accountability is also included in the high category. Research respondents argue that school fund management is included in the good category.

**Table 2.** Research Variable Descriptive Statistics

Research variables	N	Minimum	Maximum	Means	Std. Deviation
School	100	15.00	35.00	26.3600	5.59495
Trans	100	14.00	25.00	20.9500	2.74644
Account	100	17.00	30.00	25.4500	3.44180
Valid N (listwise)	100				

### Description Transparency and Accountability of School Funds

Table 3 presents the opinions of respondents regarding the transparency and accountability of school funds. Transparency and accountability management of school funds are included in the very good category. Respondents argue that party schools have tried to manage funds with best. Openness information related with management of school funds done with convey report in a manner periodic and can accessed inhabitant school. Stakeholder involvement in drafting plan activities and budget school is important for guard trust and create accountability. There is mechanism supervision management of school funds for prevent happening fraud on the part of the parties certain.

**Table 3.** Description of Transparency and Accountability of School Funds

No.	Statement	Score	Category
<b>Transparency in School Fund Management</b>			
1.	Management of school funds is carried out openly and separately from the school principal	4.26	Very good
2.	Management of school funds is carried out based on guidelines that have been given by the government	4.14	Very good
3.	There is regular reporting on the management of school funds	4.22	Very good
4.	The management of school funds is reported through the school's internal media openly	4.14	Very good
5.	Transparency in the management of school funds is very important	4.19	Very good
<b>Accountability of School Fund Management</b>			
6.	School Activity Plans and Budgets (RKAS) are prepared annually	4.20	Very good
7.	The preparation of the RKAS involves various interested parties	4.32	Very good
8.	Management of school funds can be accounted for	3.98	Good
9.	There is valid and reliable documentary evidence in recording the receipt and use of school funds	4.43	Very good
10.	There are reports that are accountable for managing school funds	4.29	Very good
11.	There is a monitoring mechanism for the management of school funds	4.23	Very good

### Research Hypothesis Testing Results

The next data analysis is to present the results of testing the research hypothesis using multiple regression analysis. The results of the analysis are shown in Table 4, Table 5 and Table 6, respectively. Table 4 shows the results of the ANOVA test which indicates that the multiple regression equation model is fit because of the sig value. is equal to 0.000 or less than 0.05. This also means that the variables of transparency

and accountability can significantly influence the effectiveness and efficiency of school activities. Table 5 indicates the magnitude of the simultaneous influence and shows the adjusted R square value of 0.516. This means that 51.6% of the transparency and accountability variables can explain the effectiveness and efficiency of school activities. 48.4% is explained by other independent variables not analyzed in this study.

**Table 4.** ANOVA Test Results

Model		Sum of Squares	df	Means Square	F	Sig.
1	Regression	1628.144	2	814.072	53.685	.000 <sup>b</sup>
	residual	1470.896	97	15.164		
	Total	3099040	99			

a. dependent Variable: school

b. Predictors: (Constant), account, trans

**Table 5.** Model Summary Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimates
1	.725 <sup>a</sup>	.525	.516	3.8940

a. Predictors: (Constant), account, trans

The results of hypothesis testing in Table 6 indicate that transparency and accountability can partially affect the effectiveness and efficiency of school activities. sig value. The effect of transparency and accountability on the effectiveness and efficiency of school activities is 0.000 each with a coefficient of 0.743 and 0.684. The transparency variable has a more dominant influence than the accountability variable.

**Table 6.** Research Hypothesis Testing Results

Variable Independent	Unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	std. Error	Beta		
Transparency	.743	.200	.365	3.718	.000
Accountability	.684	.160	.421	4.288	.000

## Discussion

The research results provide empirical evidence that transparency and accountability are significant determinants of the effectiveness and efficiency of school activities. The influence of these two variables is positive, which means that the higher the level of transparency and accountability in managing school funds, the more effective and efficient school activities will be. Transparency refers to the meaning of managing funds openly through certain media. Good school fund management is transparent and will foster trust from all parties. Thus, school activities will be carried out as well as possible in accordance with a predetermined plan. There is no doubt from the school community that the management of school funds only benefits certain parties but is for the good and performance of the school.

Likewise with accountability for managing school funds which is a demand from policy makers. Accountable management of school funds is management that involves various parties, has good planning, and can be accounted for. There is a trusted report by the school fund manager. Thus, school activities that have been planned before will be carried out properly. School programs will also be realized in accordance with the proportions and priorities. The school community can be involved in planning and can see the results of implementing activities openly.

Transparency and accountability are principles of school governance that are increasingly receiving attention from all parties related to education management more broadly. The quality of school governance is essential to support school performance (Ntuli et al., 2023). The governance structure is designed to support the responsible and controlled running of organizational activities (Fatmawati et al., 2024). Governance maturity theory is a theory that can be used to understand governance practices in schools (Clapham, 2024). The aforementioned study stated that governance practices in schools are very important, with one indicator being accountability which is increasingly at stake to improve school performance in general. Thus, the concept of school governance (especially the principles of transparency and accountability) is an important aspect in educational management in general. The principle of transparency emphasizes that financial information must be easily accessible to stakeholders, such as teachers, parents, students, and the public. Accountability requires schools to be responsible for their use of funds and explain how funds are used to achieve educational goals.

The results of this study strongly support the findings of previous studies which prove the significant effect of transparency and accountability of school funds on school performance. Transparency and accountability are significant (Rachman et al., 2022) predictors of the effectiveness of managing BOS funds. Transparency and accountability have been proven to significantly determine the management of the BOS Fund (Nodera et al., 2023). Other studies have found the opposite, that transparency is not proven to have a significant effect, while accountability has a significant effect on the performance of BOS fund management (Haqiqi & Nugraha, 2019; Rakhmawati, 2018).

Transparency and accountability of school funds is urgently needed to ensure that the management of school funds complies with applicable regulations and is full of information disclosure. Transparency and accountability can act as an effort to prevent misuse of BOS funds (Sopian et al., 2022). Transparency and accountability in the management of school funds are also capable of influencing other important matters such as teacher performance (Utama & Setiyani, 2014), teacher motivation (Tandililing, 2019), school productivity (Prapiliyati & Margunani, 2019), and student trust and satisfaction (Medina & Rufin, 2015).

## **CONCLUSION**

This study aims to analyze the transparency and accountability of school funds and their impact on the effectiveness and efficiency of school activities. The results of the analysis provide strong evidence that transparency and accountability are significant determinants of the effectiveness and efficiency of school activities.

Transparent and accountable management of school funds will encourage the realization of effective and efficient school activities and programs. The budget allocation will be in accordance with the priority scale and the needs and regulations that apply. The high involvement of school members will also trigger better implementation of school activities. The theoretical implication of this research is to investigate the concepts of school governance and school financial management based on stakeholder theory and stewardship theory. The responsibility for managing school funds by school management should be carried out transparently and accountably. School management must be able to account for the funds managed by presenting good school performance.

The practical implication of this research is the importance of increasing transparency and accountability in the management of school funds because it will have an impact on the efficiency and effectiveness of school activities. Stakeholder involvement in the preparation of school budgets and activities as well as periodic reporting is an important element in managing school funds. Suggestions that can be conveyed are continuous efforts to be made to create transparent and accountable management of school funds. School fund managers must be selected by people who have relevant competencies so that they are able to manage funds in a transparent and accountable manner to increase the trust of all parties. If necessary, education and training need to be carried out for school fund managers so that they do not experience significant difficulties in planning, recording, and reporting school funds properly and in compliance with applicable regulations. School fund managers can also use related media as a means of information disclosure and ease of access for report users.

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