



Research Article

The Effect of Accountability, Transparency and Supervision on Management Performance of School Operational Assistance Fund (Bos) (a Study at the National High School of Pidie District, Aceh, Indonesia)

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Abstract: This study aims to examine the effect of accountability, transparency and supervision on the performance of managing School Operational Assistance funds in Public High Schools in Pidie District. The population of this study was all Pidie District Senior High Schools totaling 23 schools. Respondents in this study were principals, BOS treasurers and school committees in each Pidie District High School. This study uses primary data with questionnaire collection techniques from research respondents. The analytical method used is Multiple Linear Regression analysis. The results of the study show that accountability and supervision affect the performance of the management of BOS funds, while transparency does not affect the performance of the management of BOS funds. The simultaneous testing of accountability, transparency and supervision affects the performance of BOS Fund management.

Keywords: Accountability, Transparency, Supervision, Management of BOS funds.

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INTRODUCTION

The performance of school financial managers is very important in carrying out school activities. There are various sources of funds owned by a school, both from the government and other parties. Improving the quality of education must be supported by funds, human and material resources (Hapeunicieu, 2007). School funding sources come from the central government, local government, local government and the community (Government Regulation Number 48 of 2008). Management and accountability and school funds refer to the management of state finances. Law No. 17 of 2003 concerning State finance, Article 3 paragraph (1) concerning the provisions on management of state finances by the government (central and regional) must be managed in an orderly and law-abiding manner, efficient, economical, effective, transparent and accountable with pay attention to a sense of justice and compliance.

The use of school operational assistance funds must be based on mutual agreement and decisions between the management of the school operational assistance fund, the teacher council and

the school committee. The results of the agreement must be written in writing in the minutes of the meeting and signed by all meeting participants. In using the school's operational assistance funds not all school needs can be met. Because the school's operational assistance funds only finance the components of certain activities, such as purchasing/ copying textbooks, student learning and extra-curricular activities, school care, paying honorarium for monthly honorariums for teachers and so on (BOS Journal, 2017).

The mechanism for using school operational assistance funds is actually very simple. The school submits a plan for the use of school operational assistance funds, and then the school operational assistance funds are channeled to schools according to the planned use. However, in practice there are still deviations in allocating school operational assistance funds (Trisulo, 2015).

The coordinator of the Anti-Corruption and Budget Transparency Forum (FAKTA), revealed the management of the 2014 School Operational Assistance Fund (BOS) in one of the Senior High

Schools (SMA) in Pidie District. the management of BOS funds in these schools is fully controlled by the school principal. While the teacher council or other employees at the school did not dare to question the policy.

(<https://archives.portalsatu.com/news/fakta-anggaran-pendidikan-aceh-rentan-penyelewengan/>).

The implementation of accountability for school operational assistance is carried out by parties involved in financial management to the community, parents of students and of course to the government which in this case is one source of financial education / funding in schools. However, what is happening now is a lack of accountability in reporting school operational assistance. Schools view reporting and accountability procedures is new and difficult.

According to Loina (2005: 7) transparency is the principle that guarantees access or freedom for each person to obtain information about implementation, namely information about the policy of the process of making and implementing it, as well as the results achieved. both to provide information about the use of funds to the public, and the difficulty of getting information.

Various deviations in the management of school operational assistance funds are caused by a lack or lack of oversight function carried out due to the absence of a school operational assistance supervisory team in each school receiving school operational assistance funds. Therefore for the effective implementation of school operational assistance programs at the school level, effective and efficient supervision is needed to overcome misuse in management and BOS, and the need for cooperation of all elements in realizing the effective management of school operational assistance funds.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

School Operational Assistance Fund Performance

According to Sulistyorini (2001) performance is the level of success of a person or group of people in carrying out their duties and responsibilities as well as the ability to achieve established goals and standards. Financial performance is an analysis conducted to see the extent to which an organization has carried out activities using the rules of financial implementation properly and correctly (Fahmi, 2012). The performance of managing school funds is a combination of operational and school financial

accountability. Financial accountability is carried out relating to the economy and the dimensions of public services. According to Bastian (2006: 165) As an evaluation tool, the performance of each activity can be measured and evaluated periodically and incidentally, namely whether 1). Already in accordance with the planned budget activities, 2). Does not deviate from the laws and regulations, and 3). It has been carried out efficiently and effectively based on similar comparison.

According to Malayu S.P Hasibuan (2011: 2) explains that management or management is the science of art and art regulating the process of utilizing human resources and other sources effectively and efficiently to achieve a certain goal. One of the factors that influenced the success of the BOS program was the management of funds and all the resources contained in the BOS program.

Accountability

According to Mardiasmo (2012: 46) accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving the results that have been previously determined, through media accountability that is done regularly.

According to Pratama (2013), that accountability is the principle that guarantees that every governance activity can be accounted for openly by the actor to the parties affected by the implementation of the policy. According to Hamid (2007) Accountability is the obligation to provide accountability or to answer and explain the performance and actions of the organization's organizers to parties that have the right or obligation to ask for information or accountability.

Accountability related to the management of school operational assistance funds, has a function which means that the use of school fees can be accounted for in accordance with predetermined plans. Based on predetermined planning and applicable regulations, the school spends money responsibly.

Transparency

According to Pratama (2013). that transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them, and the results achieved. Transparency is openness to all actions and policies taken by the government (Hamid, 2007).

Transparency in financial management in an educational institution is very much needed to increase the support of parents, the community and the government in the implementation of all education programs in schools. In addition, transparency can create between the government, the community and parents of students and school citizens through the provision of information and guarantee the ease of obtaining accurate and adequate information. Some financial information is freely known by all school parties and parents of students such as income budget plans and School spending (RAPBS) can be posted on the bulletin board in the teacher's room or in front of the administration room so that anyone who needs that information can easily get it (Kompri, 2017: 156).

Supervision

According to Sumarsono (2010), supervision is all activities and actions to ensure that the implementation of an activity does not deviate from the goal. While according to supervision (Simbolon, 2004), a process where the leader wants to know whether the results of the implementation of work carried out by subordinates in accordance with the plan, orders, goals and policies that have been determined.

According to Rachman (2001: 23), one indicator of the success of a government organization in achieving its objectives is largely determined by the success of supervision. If supervision goes well, supervision is the most important element in determining the success of a program.

The use of school operational assistance funds is entirely the responsibility of the institution whose activities include recording of cash receipts and expenditures and financial reporting, thus facilitating the process of supervision over the use of funds. As one form of accountability in the implementation of the school operational assistance program, each program manager is required to report the results of his activities to related parties.

The Effect of Accountability, Transparency, and Supervision on BOS Fund Management Performance

Accountability, transparency, and supervision are very important to be implemented in the management of school operational assistance funds, if accountability, transparency and supervision can be implemented properly can improve the performance of school operational assistance funds management. Wiguna, *et al.*, (2015) concluded that government performance was significantly influenced by accountability, transparency and supervision. Likewise with

Hanafiah, *et al.*, (2016) concluded that accountability, transparency, internal supervision and human resource capacity influence regional financial management.

Setyanningrum (2017) in its research shows that Accountability, Transparency and Supervision jointly influence the budget performance of BUMD in Yogyakarta in 2016 with a significant value of 0,000 ($0,000 < 0,05$). This shows the better accountability, transparency, and supervision will improve financial management performance. Based on the description above, the hypothesis is formulated as follows:

H1: Accountability, Transparency, and Supervision affect the performance of managing school operational assistance funds.

The Effect of Accountability on the Performance of Management of School Operational Assistance Funds

According to Hamid (2007) Accountability is the obligation to provide accountability or to answer and explain the performance and actions of the organization's organizers to parties that have the right or obligation to ask for information or accountability.

Permanda and Yenni (2017) view that accountability has a positive and significant effect on the performance of the government budget. Hajar (2017), the results of the study show that accountability has a significant effect on the performance of budget management. A similar study was also conducted by Aprianti (2017), the results of his research showed that accountability had a positive effect on the performance of budget execution. The relationship between these two variables was also reinforced by Permana (2015) which concluded that accountability had a positive and significant effect on budget performance. The better the accountability, the better financial management performance. Based on the description above, the following hypotheses are:

H2: Accountability affects the performance of managing school operational assistance funds.

The Effect of Transparency on the Performance of Management of School Operational Assistance Funds

Transparency is built on the freedom to obtain information. Institutional processes, and information are available directly, especially for interested parties. In order to improve the quality of managing quality school operational assistance funds so as to realize transparent and accountable financial management, Umami (2017), in his research shows transparency influences financial

management. Likewise with Hanafiah's research, *et al.*, (2016) concluded that transparency affects regional financial management.

Muljo; *et al.*, (2014) the results of his research show that transparency has a significant effect on budget management with a calculated t value (3.481) greater than the value of t table (2.024) so that H_0 is accepted. This shows that the better transparency that is carried out it will improve the management of financial performance. Based on the description above, the hypothesis is formulated as follows:

H3: Transparency affects the performance of managing school operational assistance funds

The Effect of Supervision on the Performance of Management of School Operational Assistance Funds

Monitoring of implementation needs to be done, this aims to ensure that all public policies related to the use of BOS funds are in accordance with applicable laws and regulations and are oriented to public priorities. Hanafiah, *et al.*, (2016) concluded that internal supervision influences regional financial management. Putra (2017) in the results of his research shows that there is a positive influence of supervision on financial management with a significance value of $0.002 < 0.05$. Likewise with the research Aprianti (2017), which concluded that supervision has a positive effect on budget performance. Based on the description above, the hypothesis is formulated:

H4: Supervision affects the performance of School Operational Management and Assistance

REASERCH METHOD

The hypothesis testing of this study that investigates the effect of independent variables on the dependent variable. The population of this study were all Public High Schools in Pidie District which numbered 23 State High Schools. Respondents of this study were the Principal, Treasurer of the BOS and School Committees in each Pidie District High School.

This research uses a quantitative approach, where the research data, namely the questionnaire that has been filled in by the respondents is quantified first so as to produce outputs in the form of numbers. Then after the data is obtained, the next step analyzes and tests the hypotheses carried out through the SPSS program (Statistical Package for Social Science) (Sekaran, 2007). The design of hypothesis testing is carried out in two stages,

namely the design of testing hypotheses together and the design of hypothesis testing separately.

In this study the data sources used are primary data, namely the results of questionnaire responses from research respondents. while the research data collection techniques were carried out by observation techniques, and questionnaires (questionnaires). The method of data analysis uses a multiple linear regression analysis test which is a statistical analysis used to see the effect of two or more independent variables on the dependent variable. This test uses the regression equation model as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \dots + b_nX_n$$

Information:

Y= School Financial Management Performance

X_1 =Accountability

X_2 =Transparency

X_3 =Supervision

a =Constant (value Y' when $X_1, X_2, \dots, X_n = 0$)

b =Regression coefficient (value of increase or decrease)

FINDINGS DAN DISCUSSIONS

Validity Test and Reliability Test

According to Sugiono (2010), Testing the validity of this study uses the help of the SPSS 20.00 program. The minimum requirement to be considered eligible that the research questionnaire item is valid is if $r > r$ table, so that the item item is considered valid if it has a r value greater than r table. In this study validity tests were carried out on 69 study samples. R table for $N = 69$ is 0.235. so the item is said to be valid if the value of r count is greater than 0.235 and its significance is < 0.05 . While reliability testing refers to an understanding that something an instrument is reliable enough to be used as a data collection tool because the instrument is good (Arikunto, 2006: 154). Reliability testing uses the Cronbach alpha formula. If the cronbach alpha value has a value > 0.6 , then the measuring instrument can be said to be reliable.

Test the validity of accountability variables using Pearson product moment on the 8 items tested, the results show that 7 items have a value of $r > 0.235$ with significance < 0.05 , then it can be concluded that 7 items about items are valid. While items no. 8 are invalid because they get the value of r count $< r$ table and significance > 0.05 . therefore item 8 is not included again in the test. While the reliability test for 7 valid items obtained cronbach alpha value of $0.740 > 0.6$, the measuring instrument can be said to be reliable and included in the category of high reliability.

Test the validity of transparency variables using Pearson product moment on the 8 items tested, the results show that 7 items have a value of $r > 0.235$ with significance < 0.05 , then it can be concluded that 7 items are valid items. While items no. 8 are invalid because they get the value of r count $< r$ table and significance > 0.05 . therefore item 8 is not included again in the test. While the reliability test for 7 valid items obtained cronbach alpha value of $0.711 > 0.6$, the measuring instrument can be said to be reliable and included in the category of high reliability.

Test the validity of the supervisory variables using Pearson product moment on the 6 items tested, the results obtained that all the item questions have a value of $r > 0.235$ with significance < 0.05 , so that all items can be drawn from the valid question items. While the reliability test obtained cronbach alpha value of $0.892 > 0.6$, the measuring instrument can be said to be reliable and included in the category of very high reliability.

Test the validity of management variables and BOS using Pearson product moment on the 7 items tested, obtained results that all items have a value of $r > 0.235$ with a significance of < 0.05 , then all items can be drawn about the valid item. While the reliability test obtained cronbach alpha value of $0.781 > 0.6$, the measuring instrument can be said to be reliable and included in the category of high reliability.

Classic assumption test

The classic assumption test in this study was normality test, multicollinearity test,

autocorrelation test and heteroscedasticity test. The results of the normality test obtained a significance value of $0.944 > 0.05$, so that it can be concluded that all data in this study are normally distributed. Multicollinearity test shows tolerance value > 0.1 and VIF < 10 , so that the data in this study can be interpreted free from multicollinearity problems. The autocorrelation test using Durbin Watson (DW), the durbin watson value was obtained at $1.848 > 1.546$, so it can be concluded that the data in this study are free from autocorrelation problems. Furthermore, heteroscedasticity test, in this study there was no heteroscedasticity, it can be seen in the scatterplot graph spread and not form a certain pattern.

Hypothesis testing

Test F (Simultaneous Test)

The statistical test F measures the goodness of fit, namely the accuracy of the sample regression function in estimating the actual value. If the significance value is $F < 0.05$, then the regression model can be used to predict the independent variable. The F statistical test also shows whether all the independent or free variables included in the model have a joint influence on the dependent variable. The F statistical test has a significance of 0.05 (Ghozali, 2016). The hypothesis testing criteria using F statistics is if the significance value is $F < 0.05$, then the alternative hypothesis is accepted, which states that all independent variables simultaneously and significantly affect the dependent variable (Ghozali, 2016). The results of the F test can be seen in table 1.

Table 1. Simultaneous Test

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	593.547	3	197.849	105.071	.000 ^a
	Residual	122.395	65	1.883		
	Total	715.942	68			

a. Predictors: (Constant), Supervision, Transparency , Accountability

b. Dependent Variable: Management of BOS

Source: Primary Data processed (2018)

The results of the tests together from multiple linear regression show a significance value of $0.000 < 0.05$, so it can be concluded that Accountability, Transparency and Supervision have an influence simultaneously on BOS Fund Management.

T Test (Partial Test)

The t statistical test basically shows how far the influence of one explanatory variable (independent) individually in explaining the variable variation is independent. The t test has a significance value of $\alpha = 5\%$. The hypothesis testing criteria using

the statistical test t is if the significance value is t (p-value) < 0.05 , then the alternative hypothesis is accepted, which states that an independent variable individually and significantly affects the dependent variable (Ghozali, 2016). T test results can be seen in table 2 as follows:

Table 2. Partial Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.849	2.428		.350	.728
1 Akuntabilitas	.379	.058	.346	6.518	.000
Transparansi	.061	.060	.053	1.013	.315
Pengawasan	.717	.050	.763	14.387	.000

a. Dependent Variable: Pengelolaan BOS

Source: Primary Data processed (2018)

Partial Accountability test results obtained a value of t count of 6,518 > 1,998 and a significance value of 0,000 < 0,05, so that it can be concluded that Accountability has a significant positive effect on BOS Fund Management. Transparency obtains t count value of 1,013 < 1,998 and significance value of 0,315 > 0,05, so it can be concluded that Transparency does not have a significant effect on the Management of BOS Funds. Supervision obtains a t count value of 14,387 > 1998 and a significance value of 0,000 < 0,05, so it can be concluded that Supervision has a significant positive effect on the Management of BOS Funds.

The Effect of Accountability, Transparency, and Supervision on BOS Fund Management Performance

The variables of accountability, transparency and supervision have a significance value of 0,000 < 0,05, so it can be concluded that Accountability, Transparency and Supervision have an effect simultaneously / have a joint influence on BOS Fund Management. The coefficient of double determination (R²) is 0,829, which means Accountability, Transparency and Supervision affects the Management of BOS Funds at 82.9%. The existence of accountability, transparency and supervision will have an impact on improving the performance of school operational assistance in State Senior High Schools in Pidie District.

The results of this study are in line with the research conducted by Setyanningrum (2017), which shows that Accountability, Transparency and Supervision jointly influence the budget performance of BUMD in Yogyakarta in 2016 with a significant value of 0,000 (0,000 < 0,05).

The Effect of Accountability on Management of School Operational Assistance Funds

Based on the results of testing the hypothesis by using multiple linear regression analysis shows that accountability has a positive and significant effect on the performance of the management of BOS funds in State High Schools in Pidie District with the value of Sig. equal to 0,000, when compared with the value of $\alpha = 0.05$. The results of this test are based on if the questionnaire data explains that accountability is very important in the performance of the management of school operational assistance funds. by Isa and Sopanah (2004) and Anugriani (2013) who argue that accountability influences budget performance.

The Effect of Transparency on Management of School Operational Assistance Fund

To test the partial effect of the independent variables on the dependent variable by comparing t count with t table and see the significant value. Where the transparency variable shows that the Sig. amounting to 0,315, when compared with the value of α of 0,05, the decision taken is to accept H₀. So that it can be said that the transparency variable does not have a significant effect on the performance of the management of the State High School Operational Assistance Fund in Pidie District. Thus, the results of this study indicate no effect of transparency on the performance of BOS funds. Poor transparency can reduce the performance of BOS funds management.

The results of this study are in line with the study of Astuti (2013) entitled the influence of accountability, transparency and internal function on the performance of local governments which stated that transparency does not affect the performance of regional governments with a significance value of 0,266 which means it is not significant because it is above the required significance that is 0,05. Likewise with the Asrida (2012) study which concluded that transparency does not affect budget performance.

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The Effects of Supervision on Management of School Operational Assistance Funds

The supervision variable shows that the Sig. (0,000) $< \alpha$ (0.05) then reject H0. In other words, supervision has a significant effect on the performance of the management of BOS funds. That is, when supervision is carried out properly, it will have implications for improving the realization of the performance of school fund management. The results of this study are supported by research that has been examined by Anugriani (2013) who suggested that supervision influences budget performance and research Aprianti (2017) concludes the same thing, namely supervision influences budget performance in government agencies.

CONCLUSIONS

Based on the results of the tests simultaneously showing that accountability, transparency and supervision simultaneously influence the performance of the management of school operational assistance funds in State Senior High Schools in Pidie District. This gives the implication that with the existence of accountability, transparency and supervision will have an impact on improving the performance of management of school operational assistance funds in District. Partially accountability and supervision affect the performance of the management of BOS funds, while transparency has no effect on performance management of BOS funds.

RECOMMENDATIONS

It is well advised for the Public High School in Pidie Regency to increase accountability, transparency and supervision in order to achieve effective and efficient BOS fund management performance. Accountability and oversight that have been going well can be maintained and transparency must be further improved by providing more detailed information regarding the management of BOS funds.

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