

TRANSPARENCY AND ACCOUNTABILITY OF SCHOOL OPERATIONAL ASSISTANCE FUNDS AND THE IMPACT ON PARTICIPATION

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ABSTRACT

The research aims to obtain valid, factual information and knowledge about how the influence between transparency and accountability towards participation in Vocational School in Jakarta, Indonesia. The population of this research is the principal, teachers, student's parents. The technical analysis used is multiple linear regression analysis. The findings of this study are: 1) there is a positive effect between transparency and the participation of students' parents. 2) There is a positive effect between accountability with the participation of student's parents and 3) there is a positive effect between transparency and accountability towards the participation of student's parents.

Keywords:

Participation, Transparency, Accountability, BOS, School.

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INTRODUCTION

In society, accountability and transparency have emerged as new challenges faced by the administration. Strengthening government capacity and competence or stakeholder engagement and collaboration all encourage the strengthening of transparency and accountability (Mabillard & Zumofen, 2015). Transparent and accountability for educational institutions is an educational institution that capable of producing the quality of graduates and institutions that can be held accountable for their finances to the public. School Operational Assistance funds (BOS) is used to help the operational activities of the school. The beginning of the emergence of School Operational Assistances was believed to resolve problems that occur in education. However, the School Operational Assistance program's appearance is used by certain people who use the assistance for personal needs. Furthermore, funds that must be disbursed for all school operational activities are not fully channeled. School operational assistance should be used for the immediate needs of students, so that more useful. The use of school operational assistance has to be right on target and performed with transparency, as well as giving priority to the urgent needs of students, teachers, and schools. The lack of transparency of the use of funds committed by school administrators made the public lack of trust regarding the use of funds. (kompasiana, 2015)

According to the research conducted by Yayasan Satu Karsa Karya (YSKK) concerning the management of school operational assistance funds shown among the 222 school samples in eight provinces, 87% refused to provide information about the use of the School Operational Assistance. Communities have difficulty accessing data and information management of the Funds, even though the school was supposed to provide reports and data in clear and detailed information regarding the School Operational Assistance funds management. (kompasiana, 2015)The world bank also reinforces less transparency use of school operational assistance. The world bank announced the results of their research in 720 schools in Indonesia about the school operational assistance fund. The results of the world bank shown that transparency and accountability of school operational assistance funds are inadequate. The information about the school operational assistance fund is only known to a small part of the student's parents. Less transparency and accountability in the management of school operational assistance funds caused the low level of knowledge and participation of student's parents (m.jppn, 2010). There is need therefore for school administrators to carry out proper financial accounting showing proper record and evidence of expenditure (Kahavizakiriza, Walela, & Danstanwanyonyikukubo, 2015).

Financial management, which the community considers not trans-

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parent, can impact the lack of participation of parents in school activities. Students' parents will doubt whether the donations they give are exploited for the benefit of the school. Based on these problems, the researcher is interested in examining the effect of transparency and accountability school operational assistance funds towards the participation of student's parents' in vocational school in Jakarta.

THEORETICAL REVIEW

School Operational Assistance Funds

According to Government regulation of Ministry of Education number 69, the year 2009, School Operational Assistance is a government program for the provision of funding nonpersonnel operating costs for implementing the basic education units as a compulsory education program. In essence, school operational assistance funds aim to lighten the community's burden towards financing education and liberate the levy for all students in both the public and private schools towards the cost of operating the school.

Participation

Participation, as explained by I Nyoman Sumaryadi (2010), is the role of a person or community groups in the development process in the form of a statement or the form of activities by giving input, thoughts, energy, time, expertise, capital and material, as well as join or utilize and enjoy the results of development.

According to Fasli Jalal and Earn Supriadi (2001), participation can also mean that decision-makers recommend group or community get involved in the form of the submission of suggestions and opinions, skills, materials, and services. Participation can also mean that the group know their problems, examine their options, make decisions, and solve the problem.

Cohen and Uphoff describe participation as cited in Astuti (2011) differentiate participation from : being participation in decision making, participation in implementation, participation in benefits taking, and participation in evaluation.

Transparency

Transparency is the freedom to acquire information. Transparency and accountability also are characteristic of Good Governance (UNDP, 2004). According to Hamid Muhammad (2007), transparency is the openness of all actions and policies taken by the government. Surya Darma (2007) defined transparency means openness. Helle, Letshego, and Marinda (Helle Døssing, Letshego Mokeki, Marinda Weideman, 2011) state that transparency requires open and public disclosure of information, rules, plans, processes and actions by governments, companies, organizations, and individuals. They further clarify that it is the principle that public matters need to be conducted in public. Questions designed to measure transparency focus on financial management, fi-

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financial record-keeping, and stakeholder knowledge of schools' financial status.

Transparency is associated with: Disclosure, clarity, and participation (Daibes, 2004 as cited in (Serhan, 2016). According to Lewis, Schools must be open about their work, providing information about activities and plans to all stakeholders. This includes preparing accurate, complete, and timely financial reports. If an organization is not transparent, it may give the impression they have 'something to hide' (Lewis, 2013).

Further, Surya Darma (2007) explained that financial transparency is required to increase support of parents, community, and government in the organization of the school's entire educational program.

Accountability

Financial accountability can be measured by getting small irregularities in the financial management of the school. Good sources of revenue, the size of acceptance of its use can be accounted for by the Manager (Haryanto, 2007). Lewis (Lewis, 2013) describes all stakeholders, including beneficiaries, have to know how financial and other support has been used to meet objectives. Schools have an operational and duty to explain their decisions and actions and make their financial reports open to scrutiny.

Mardiasmo (2004) explained that accountability is the obligation of the parties the mandate holder (agent) for accountability, presenting, reporting and reveals all the

activities and events that become

Coefficients ^a					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	37.613	11.269		3.338
	TRP	.609	.219	.233	2.778
	AKT	.765	.145	.574	5.269
a. Dependent Variable: PAR					

the responsibility and to the giver of the mandate (principal) who has the right and authority to hold accountable.

Hypothesis

The hypothesis of this research are:

1. There is a positive effect between transparency towards the participation of student's parents.
2. There is a positive effect between accountability towards the participation of student's parents.
3. There is a positive effect between transparency and accountability towards the participation of student's parents.

RESEARCH METHODOLOGY

The method in this research is quantitative method. The sample of this study are the principals, teachers, student's parents, and administrations from six Vocational high schools in East Jakarta. The sample of this research is purposive sampling. Purposive sampling is a method of determining the respon-

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dents of the sample based on specific criteria (Syofian Siregar, 2017)

RESEARCH RESULT

The results of this study are :

Table 1. Output Linear Regres-

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	37.613	11.269		3.338	.001
	TRP	.609	.219	.233	2.778	.007
	AKT	.765	.145	.574	5.269	.000

a. Dependent Variable: PAR

sion

Based on the table of multiple linear regression analysis using SPSS, multiple regression equations can be obtained as follows:

$$Y = 37.613 + 0,609 X1 + 0,765 X2$$

The value of the constants of 37,613 means if transparency (X1) and accountability (X2) value is 0, then the participation of (Y) has a value of 37,613. The X1 coefficient value of 0.609, means if transparency (X1) experienced an increase of 1 point, then the participation of (Y) will be increased by 0.609 on constants of 37,613 values assuming a coefficient of X2 is fixed. The X1 coefficient is positive, means that there is a positive effect between transparency towards participation. The better transparency of School Operational Assistance funds, then the higher participation of students' parents.

The value of the coefficient of

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	807.393	2	403.696	15.752	.000 ^b
	Residual	1460.791	57	25.628		
	Total	2268.183	59			

a. Dependent Variable: PAR
b. Predictors: (Constant), AKT, TRP

X2 of 0.765 means if accountability (X2) experienced an increase of 1 point, then the participation of (Y) will be increased by 0.765 on constants of 37,613 values assuming coefficients X1 is fixed. The coefficient of X2 is positive means a positive effect between accountability towards participation. This explains that the more accountable the School Operational Assistance funds is, the higher participation of students' parents.

Partial Significance Test (t-Test)

The partial significance test is done to find out whether the independent variable (X) has a significant effect with the dependent variable (Y), the test is done using the t

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.774 ^a	.600	.586	3.99132

a. Predictors: (Constant), AKT, TRP
b. Dependent Variable: PAR

-test at the 0.05 significance level.

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Table 2. Output Significance Test (t Test)

The first hypothesis testing using a t-test. The T-test is a test to measure separately impact arising from each independent variable to the dependent variable. T-test results retrieved the value of the t-value is 2.778 while the t-table is 1.672. Because the t-value is 2.778 > t-table 1.672, then the hypothesis H_0 is rejected. From the result, it can concluded that there is a significant effect between transparency towards participation. In the second hypothesis, the t-value obtained 5.269 and t-table based on statistical tables of 1.672. Because of t-value is 5.269 > t-table 1.672, then the hypothesis H_0 is rejected, it was concluded that partially there is a significant effect between accountability with participation.

Simultaneous Significance Test (F Test)

F test regression coefficient is used to determine the simultaneously effect of independent variables on the dependent variable.

Table 3. Output Significance Test (F Test)

F-test aims to find out whether independent variables simultaneously affect the dependent variable. The calculation of f-test results obtained that the f-value is 15.752 while f-tables are 3.16. Because of f-value 15.752 > f-table 3.16, it can conclude that transparency and accountability simultaneously affect participation. This

means that the existence of openness in the school's financial management can affect the participation of parents in school activities.

Determination Coefficient Test

Analysis of the coefficient determination (R^2) is intended to measure the magnitude of the influence of independent variables on the dependent variable. The coefficient of determination is usually expressed in a percentage.

Table 4. Determination Coefficient Test

From the table of determination coefficient test results, can be known the value of R^2 is 0.586. It means the ability of variable transparency and accountability to explain the participation of 58.6%, rest of 41.4% influenced and interpreted by other variables outside the research.

Discussion

Based on the results of calculations on the F test, it can be concluded that openness in school financial management can affect the participation or involvement of student's parents in school activities. This is consistent with previous research that transparency in the public sector must provide access for the public to obtain information so parents can find out about the use of funds and be involved in school programs.

Referring to the calculation of the partial regression coefficient test or t-test between the variables transparency and participation using

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SPSS, it can be concluded that part there is a significant influence between transparency on student's parents' participation. This is in line with the research Boy (2009) stating that an attitude of transparency in the management of APBS prosecuted so that more parents can trust and not guessing wrong, so also will be able to increase the participation of parents in financing education. From the t-test calculation between the accountability and participation variables can be concluded that partially there is a significant influence between accountability and participation. The result in line with the research conducted by Solihat (2009) states that parents' interest in the management of education in schools relies heavily on how far the level of transparency and accountability of the school. This is consistent with previous research that with openness and clear accountability in the receipt and use of funds, parents can trust schools, get involved, and evaluate school programs.

CONCLUSIONS AND SUGGESTIONS

Conclusion

The conclusions of this study are:

1. There is a positive influence between the transparency towards the participation of student's parents, which means when the higher transparency in the School Operational Assistance funds will result in higher participation of student's parents.

2. There is a positive influence between accountability towards the participation of student's parents, which means when the higher accountability of the School Operational Assistance funds will result in higher participation of student's parents.
3. There is a positive influence between transparency and accountability towards the participation of parents of students who are positive, which means when the higher transparency and accountability of the School Operational Assistance funds will result in higher participation of student's parents.

Suggestion

The Suggestions given by the researcher are:

1. Based on the lowest indicator of variable transparency, namely the Decline in violation of regulatory legislation, the school can be clear rules on the issue of financial misappropriation of school and do the same law and fair to all employees who commit violations.
2. Based on the lowest indicators of accountability, namely indicators increased satisfaction with school, then the school can make the programs that more concerned with the interests of the school.
3. The participation of student's parents is not just influenced

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by accountability and transparency. About 41.4% of contributions from other variables affecting the participation of student's parents. These variables need to be identified in the research in the future.

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