



Accountability of management of school operational funds in Madrasah Tsanawiyah (MTs) in Purbalingga District

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ABSTRACT

There were issues with the way BOS funding were being handled by MTs in the Purbalingga District. The goal of this research was to identify who was responsible for overseeing Madrasah Tsanawiyah (MT) accounts in Purbalingga Regency's School Operational Assistance (BOS) program. The interviews used in this study are the primary data in a qualitative research study. Five MTs within the Purbalingga Ministry of Religion who had received BOS funding were interviewed. According to the findings, five MTs in the Purbalingga District have developed a strategy for estimating the school's annual revenue and costs. According to article 53 of PP NO 19 of 2005, which establishes minimum requirements for public schools, this institution has taken the necessary steps to implement them. The school relies on technical requirements for the administration of BOS to ensure that all data is accurate and full. Schools have successfully adapted to the intended use of BOS money in accordance with established technical criteria. It follows the rules laid out by the BOS's technical standards for the administration of normal BOS funds, guaranteeing its legitimacy and uniformity. The BOS fund manager has also generated a report of accountability in line with the rules. Challenges to transparency in the use of BOS money in five Purbalingga Municipalities lack of community involvement in monitoring the administration of BOS funds in schools, and the difficulty of generating reports on the use of BOS funds due to the volume of work required of the BOS treasurer.

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1. INTRODUCTION

The ability to account to a higher authority for one's or one's team's transgressions against the larger community inside an organization is what is meant by accountability (Rasul, 2002:8). In the meanwhile, UNDP reports (Sulfiani, 2021), For an organization to be held to account, its activities and results must be evaluated, and the results must be communicated to the company's executives as feedback for future performance enhancement. The concept of accountability is more difficult to implement than the elimination of corruption because of its complexity. More emphasis must be placed on horizontal (community) responsibility rather than only vertical (higher authority) accountability in public sector organisations (Turner & Hulme, 1997).

Those who are given authority over another entity must be held accountable for the results of their actions, both up and down the chain of command. To paraphrase (Rasul, 2003),

Management, programs, policies, and finances are the five pillars of accountability. Effective and efficient management falls under the purview of managerial accountability, another term for performance accountability. This is evidenced by the fact that all levels of management, from directors to managers, are responsible for maximizing the productivity of their respective departments (Angie, 2022).

Education is the most effective strategy for raising the standard of human resources. The Indonesian people place a high value on education because of its potential to improve the quality of life across the country. (Hermanto, 2020). To meet educational accountability to stakeholders, the very idea of education is intertwined with quality assurance of the learning process and its results. Schools need to assure their constituents, or "stakeholders," that they have offered a high-quality education, making accountability a crucial topic (Jumriani et al., 2022).

Citizens between the ages of 7 and 15 are required by Law No. 20 of 2003, which established the National Education System, to participate in compulsory basic education. Paragraph 3 states that compulsory education is the responsibility of the state and is administered by government educational institutions, regional governments, and the community, while paragraph 2 states that the Government and regional governments guarantee the implementation of compulsory education at least at the basic education level without charging a fee. The legislation requires the federal government and state and local governments to ensure that all children and young people have access to a free and appropriate public education to the end of high school or the equivalent.

Issues in the education sector include a shortage of funding, outdated or nonexistent facilities, and a low quality teaching workforce. Preparing educated, excellent, and competitive human resources to compete at the global level has become the greatest issue facing the Indonesian people in the era of globalization (Sugiono et al., 2015).

The BOS (School Operational Assistance) fund is one type of government aid for local schools. All schools that are part of the 9-year mandatory basic education system will benefit from BOS funding. The government's BOS money goes toward paying for basic school districts' overhead. The allocation of BOS money is intended to make higher education accessible to all members of society without regard to financial constraints. Students should be able to get by with the BOS money they've been given, and their parents won't have to pay anything extra (Aini et al., 2022).

For educational purposes, it is imperative that madrasahs are able to handle BOS funding in a transparent and responsible manner. Madrasahs are able to handle BOS finances autonomously because of School Based Management (SMB). SMB was established to plan, administer, analyze, and be held responsible for honest and open financial management.

The principles of thrift, efficiency, effectiveness, transparency, accountability, fairness, and honesty in administration and control are integral to good fund management. Use of BOS funds (School Operational Assistance) is governed by a set of technical guidelines published by the government (Julantika et al., 2017). The goal is to ensure that BOS funds are managed in a way that is both effective and efficient, as well as timely and free of waste and fraud.

Accountability is an indicator that is inextricably linked to the level of community involvement, specifically that of the school committee and the parents of the students. Accounting for one's activities and results to the community (school committees and student guardians) is foundational to the process of managing BOS funding. The responsibility of the community (parents or legal guardians of the students) for the management of the BOS fund program is an issue of accountability (Ayu et al., 2021).

The most recent data regarding BOS money in Purbalingga Regency is as follows: In 2023, Private Madrasahs will get immediate funding from the Ministry of Religion through the School Operational Assistance (BOS) program. This funding of IDR 4 trillion has been deposited into the RPL account for channeling. Private madrasahs can also begin disbursement processing at the same time, provided they follow the technical criteria set forth by the Directorate General of Islamic Education.

The current process, according to the Director General of Islamic Education M Ali Ramdhani, is phase I of BOS Madrasah distribution. 49,074 private madrasahs would receive

funding from this proposal. According to information provided by Isom Yusqi, director of Madrasah KSKK, the available funds will be distributed as follows: IDR 1,722,236,140,000 to 24,034 Madrasah Ibtidaiyah (MI), IDR 1,446,216,940,000 to 16,667 Madrasah Tsanawiyah (MTs), and IDR 801,145,035,000 to 8,373 Madrasah Aliyah (MA).

Isom went on to say that this year marked the beginning of the implementation of the Multiple BOS policy for Madrasahs. Compound BOS is a type of BOS funding strategy that has values that change based on the local cost of living. The BOS budget was no longer uniform across the country, but instead fluctuated in value according on the relative cost of living near the madrasa. It's not the same number of BOS for madrasah in Papua as it is for MI, MTs, and MA in Java. Because the standard for luxury products varies.

According to the preliminary survey done by the researchers, the lack of clarity regarding the realization of BOS money in the filed reports is a major issue with regard to responsibility for BOS MTs funding in Purbalingga Regency. Not all BOS managers/treasurers at MTs in Purbalingga District understood technical guidelines, which led to problems with accountability for the handling of BOS money at MTs.

Management accountability was clouded by a lack of transparency regarding the use of BOS funding. In reality, the effectiveness of holding administrators accountable for results may be gauged by looking at how well they account for Madrasah Operational Assistance (BOS) payments. However, the Purbalingga Regency Ministry of Religion did not supply any information about the BOS's lacking funds, such as thorough financial reports.

Because field data suggests that accountability data is still not clear and transparent, this study surveyed the Ministry of Religion and various MTs in Purbalingga Regency. Furthermore, there are still many deficiencies and a lack of understanding of technical rules among MTs school administrators that work on BOS. In light of this context, this study investigates how well Madrasah Tsanawiyah (MT) institutions in Purbalingga Regency spend their School Operational Assistance (BOS) funding.

In light of the foregoing, the following research question has been posed: (1) To whom or what extent do Madrasah Tsanawiyah (MT) in Purbalingga Regency answer for the mismanagement of School Operational Assistance (BOS) funds? and (2) What are the issues that make it difficult for Madrasah Tsanawiyah (MT) in Purbalingga Regency to be held accountable for how they use their School Operational Assistance (BOS) funds? Stakeholder participation was found to moderate the effect of accountability and transparency on the efficiency with which school operational assistance funds (BOS) were managed in a study by Ita Rakhmawati. The factors and geographic scope of this study set it apart from the author's previous work.

In addition, there is Mujiono's study, titled "Analysis of Accountability and Transparency in Management of School Operational Assistance (BOS)". According to the study's findings, schools, the Banjar City Education Office, and the Provincial Education Office of West Java are all receiving regular reports detailing how BOS funds have been spent and are held accountable for any discrepancies between these reports and the actual expenditures of those funds. As a result, SMP Negeri 4 Banjar can be confident that its School Operational Assistance is being managed in a transparent and accountable manner, as required by the government's legislation or technical standards for the management of BOS funding. Accountability and openness to the public both go hand in hand. More responsible handling of BOS finances may be fostered by greater openness. Research Without openness, it will be hard to hold the public to account. Both of these studies deal with BOS funding, but this one is conducted by the Ministry (Mujiono, 2017).

This study can Enhance financial transparency and responsible management practices in MTs, Improve the quality of education by optimizing fund allocation for student learning, Build trust among stakeholders, fostering confidence in the school's leadership, Inform policy changes to ensure effective financial governance in all MTs, Facilitate professional development for administrators and staff to enhance financial expertise, Engage the community in financial decisions, fostering a sense of shared responsibility and Promote equitable distribution of funds, reducing disparities among MTs. In summary, the research holds far-reaching implications for financial management, educational quality, stakeholder relations, policy reform, professional

growth, community involvement, equity, cultural change, academic progress, and decision-making in Madrasah Tsanawiyah within Purbalingga District.

2. RESEARCH METHOD

This study is an example of qualitative research. This study use qualitative research methodologies since they are more suited to uncovering an individual's interpretation of a given set of events. Analyzing the state of items in their natural settings, with the researcher as a crucial instrument, collects data that may be examined inductively, yielding more relevant conclusions. (Aspers & Corte, 2019). Both primary and secondary sources are used in this investigation. Interviews and direct observations in the field provide the primary data. Several MTSs within the Purbalingga Ministry of Religion who got BOS funding were interviewed. Interviews with the MTS director and BOS treasurer were conducted to learn about the allocation of funds. According to the Purbalingga Regency Office of the Ministry of Religion, the following schools were selected because they featured madrasas that were still not up to par in the BOS report. The paperwork served as secondary data.

Miles, Huberman, and Saldana's approach for analyzing such data is employed here. To paraphrase (Ridder, 2014) When conducting a qualitative analysis, it is important to take into account multiple stakeholder groups. Here's how the key parts of the interactive model work: a) Data Collection, reviewing all incoming data, via interview, observation, and record, constitutes the data collecting process. The events, occurrences, actions, and contexts that will be studied and analyzed in the future must be a part of the data collection process. Data Condensation After the data is collected then data condensation is carried out. Data condensation was carried out by selecting and simplifying the results of the interviews into written form. This step is carried out after all the data has been collected (Ridder, 2014). This step is also part of the data analysis because it selects, groups only the necessary data and discards unnecessary data. Then conclusions can be drawn and verified so that the research has a level of trust. b) Data Presentation (data display), data reduction involves sorting information before displaying the resulting information. Researchers can more quickly draw conclusions from supplied data due to the data's more streamlined presentation (Ridder, 2014). c) Data Verification (data verification), in order to display the results of data reduction, information must first be sorted. When data is presented in a more streamlined fashion, it allows researchers to swiftly draw conclusions.

3. RESULTS AND DISCUSSIONS

The concept of accountability is more challenging to implement than the elimination of corruption. Institutions in the public sector must prioritize horizontal responsibility (the community) over vertical accountability (higher authorities) in their pursuit of accountability (Mardiasmo, 2021).

Accountability is the responsibility of a person or group of people who are given the mandate to carry out certain tasks to the party giving the mandate either vertically or horizontally (Purbowati & Nurhayati, 2020). According to Rasul, there are five types of accountability: legal accountability and integrity, managerial, program, policy, and financial accountability (Sangki et al., 2017).

According to Rasul, there are five types of accountability: legal accountability and integrity, managerial, program, policy, and financial accountability (Santoso, 2012). How the director to the manager level applies the efficacy and efficiency of each division's work is an illustration of this obligation. The work of Nicholas Henry, as cited in (Pasolong, 2020) Public administration is defined as follows: An intricate blend of theory and practice with the dual goals of increasing public policy's responsiveness to social needs and fostering a better awareness of government's role in the lives of its citizens. Effectiveness, efficiency, and serving social demands are at the core of public administration, which aims to institutionalize management approaches that better reflect these ideals. To paraphrase (Winarno, 2016) public policy in the sense that "To attain or fulfill a goal or a specific objective, "public policy" is defined as an action made by an individual, group, or government in a given environment that presents both challenges and possibilities".

Rusli argues that public policies have the power to force citizens to comply with them. Because public policy is not narrow and specialized, but rather broad and strategic, it serves as a general guideline for the decisions made under it (Fahmi, 2021).

To paraphrase (Akbar, 2012) that responsibility is a synonym for responsibility. Public accountability is a principle that guarantees that every government administration activity can be accounted for openly by actors to parties affected by the implementation of policies, according to the Guide to Strengthening Security for Regional Development Programs published by the National Development Planning Agency and the Ministry of Home Affairs (National, 2016).

Regional financial management is predicated on three pillars, as outlined by Mardiasmo in Arifiyanto and Kurrohman: (Arifiyanto & Kurrohman, 2014): a) The principle of transparency or openness, because the budget process incorporates the hopes and dreams of the community, as well as the necessities of many people's lives, it is important that all members of the public have equal access to information about it. b) Accountability principle, the budgeting process, beginning with the development and execution planning, must be fully reportable and responsible to the DPR and the public in accordance with the idea of accountability. The public has a right to both see the budget and hold those responsible for its creation and execution to account. c) The principle of value for money, this idea entails adhering to three budgeting tenets: frugality, efficiency, and effectiveness. This entails picking and choosing resources that are of high quality, affordable, and useful to the community so that the public interest can be advanced.

Responsibility, as defined by (Mahmudi, 2016) consist of: a) Accountability is a relationship According to the Auditor General of British Columbia, accountability is an agreement between two parties based on two-way communication. b) Results Oriented Accountability Accountability in today's business and public sector institutions is outcome-based, rather than input-based or output-based. c) Accountability requires reporting, Accountability relies heavily on regular reporting: a) Accountability is meaningless without consequences, responsibility is the essential concept when talking about and defining accountability. Consequences are an inevitable part of duty, as responsibility implies obligation, b) Accountability improves performance, accountability should lead to better results, not culpability and punishment.

Based on the Decree of the Director General of Islamic Education No. 6572 of 2020, Technical Guidelines for the Management of Educational Operational Assistance for Raudlatul Atfal and School Operational Assistance at Madrasahs for the 2021 Fiscal Year, the following accountability indicators were used in this study: a) Making a choice, b) Data veracity and exhaustiveness, c) Having well-defined objectives, d) Sufficient and reliable, e) Sharing data on how BOS money is being handled with the public, f) Information management and the tracking of outcomes, g) Report on Accountability.

Through the implementation of the Compulsory Basic Education policy over the course of 9 years, the government has made it a priority to expand people's access to basic education of a better caliber. The government's dedication is demonstrated by Law No. 20 of 2003, which establishes the National Education System and requires all citizens between the ages of 7 and 15 to participate in formal education. As a result, the state must fund elementary and secondary schools, as well as their equivalents, for all children in the country.

The government released yet another policy through the School Operational Assistance Program (BOS) to aid in the implementation of Law Number 20 of 2003 establishing the National Education System. The goal of the BOS Fund program is to ensure that all children who are enrolled in the 9-year compulsory education program have access to high-quality basic education services all the way until graduation, regardless of their financial situation. All primary and secondary schools in Indonesia, including public and private, are intended beneficiaries of the BOS program (Prime, 2016).

All state budgeting, including regional allocations, must be managed in accordance with established policies. That includes educational institutions and other government organizations that use the budget, which implies that they all need to be accompanied by a responsible accountability report (Ruspina, 2013).

The emergence of issues with the administration of BOS money at MTs in Purbalingga District prompted this investigation. For starters, not all MT BOS managers/treasurers are up to

speed on the technical guidelines issued by the Directorate General of Education, Ministry of Religion of the Republic of Indonesia; second, BOS funds are not being used transparently, as shown by the lack of postings on school information boards detailing the amount of BOS funds received; third, BOS funds are not being maximized; fourth, there is still a lack of infrastructure; and fifth, nearly 50% of BOS funds were used only to pay.

Accountability for the administration of BOS money and issues that limit the management of BOS finances are the two main topics of this study's discussion. The first topic up for discussion was how the five MTs in Purbalingga District should apply the principle of responsibility to the handling of BOS funding. The following is a summary of the findings and discussion that were reached.

The principals, BOS treasurers, instructors, and school committees of the five Madrasah Tsanawiyah (MTs) in the Purbalingga District collaborated on the management of school operational assistance funds (BOS). The purpose is to calculate the school's yearly income and expenditures. Use of BOS Funds Technical Guidance Guidelines (JUKNIS) are taken into account during the decision-making process.

The BOS budget must be spent in accordance with the outcomes of the meeting that were arranged to prepare the madrasah activity budget. The BOS budget is allocated for a wide variety of purposes, including but not limited to new student admissions, textbook purchases, educational programs, honorariums for faculty, and faculty professional development. Use of BOS funding necessitates oversight and investigation to guarantee legality.

Because of the importance of being transparent with the use of BOS monies, reports on the expenditure of these funds are regularly posted on school bulletin boards. The BOS administration, along with several school boards and oversight organizations, conducted regular checks and balances. Managers of BOS funds must follow the prescribed mechanism for channeling BOS money and produce assessment and accountability reports.

Delays in the disbursement of BOS funds, for example, could have an adverse effect on madrasah operations, yet there were challenges in implementing the management of BOS funding. The budget and student records are checked before any money is distributed to the madrasa. Disbursement of cash could be delayed because to problems experienced by some madrasahs with data submission and verification.

In addition, the madrasah's BOS management team has received training and technical assistance to help them gain a better grasp of BOS fund administration. It is hoped that the cooperation of associated agencies, such as the Ministry of Religion and BPMP, will aid in resolving issues that arise in the administration of BOS money.

This report examines the management of BOS funds at five MTs in Purbalingga Regency, focusing on the following areas: decision-making processes; information accuracy and completeness; information dissemination; information dissemination; management information systems; and accountability reports. Despite these limitations, measures have been taken to strengthen the transparency and efficacy of the management of BOS funds and ensure that they are used in conformity with rules.

Challenges to transparent accounting of BOS money at five Purbalingga MTs include the following: a) Reporting Difficulties, due to manpower constraints, creating reports on the disbursement of BOS monies was challenging. The report followed the prescribed structure, however the treasurer of BOS at MTs Ma'arif NU 06 Bojongsari, Suning, S.Pd. noted that technological difficulties in preparing the report were still an issue. Treasurers who lack computer skills may struggle to meet deadlines because of the need to produce financial reports in a specific manner. To get around this, the treasurer has the help of the teacher and head of MTs in compiling reports. b) Lack of Community Oversight, the five MTs' handling of BOS monies needed oversight to prevent wasteful spending or other irregularities. Communities should be more proactive in inquiring of schools regarding the correct management of BOS funds. Students who receive BOS money will be protected from financial loss by community involvement in supervision that verifies the monies are used appropriately.

Accountability for the use of BOS money in the five MTs in Purbalingga Regency is bolstered by the following factors: 1) BOS Technical Guidelines, accounting for the handling of

BOS funding is governed by technical directives issued by the Purbalingga Regency Ministry of Religion. Subsidiary ledgers, including general treasury, cash, bank, and tax ledgers, must be created by madrasahs. This bookkeeping not only aids in tracking the disbursement and allocation of BOS funds, but also makes it easier for the auditing staff to do their job. 2) Accurate Record Keeping, following BOS technical recommendations, the five MTs in Purbalingga had kept accurate books and had prepared a variety of supporting books. The BOS Treasurer maintains a bookkeeping of all transactions, and the goods shopping team occasionally asks documentation of specific transactions to ensure accuracy. c) Accurate Record-Keeping, in accordance with BOS technical criteria, madrasahs have created an accountability report for BOS monies. The Ministry of Religion and the Central Government have been provided with this report. A full BOS report will include a narrative, a count of pupils, a breakdown of how much money was received and spent, as well as supporting evidence in the form of receipts, an auxiliary book, and photographs showing how the money was put to use at the school. d) Community Involvement in Madrasahs, the administration of BOS monies must be reported to the madrasah community, including teachers, madrasah committees, and student guardians. Plenary sessions are used for this purpose. Sharing this data promotes openness and responsibility among associated parties. e) Approval from the BOS Management Group: the accountability report was prepared under the watchful eye and helpful guidance of the Purbalingga District BOS Ministry of Religion Management Team. When problems arise when putting together reports, they immediately seek assistance. The Purbalingga Regency website of the BOS Ministry of Religion also has information connected to reports, as does the notice board at MTs.

According to the findings, five MTs in the Purbalingga District exhibited responsible financial management of BOS funding. While putting together the report, we ran into some technical challenges, but we still managed to get it to the proper authorities. Accountability in the administration of BOS funding at these MTs has been increased thanks to support from the BOS Management Team and strong community participation.

Following the study described above, numerous suggestions have been made to improve the transparency and oversight of BOS money in five municipal governments (MTs) in the province of Purbalingga.

To begin, Purbalingga Regency has the necessary infrastructure to manage BOS money. The management of BOS can function smoothly because of existing institutions that can facilitate public relations with the government. Staff members feel more at ease going about their work when they have a suitable working environment. All records pertaining to BOS money have been created in a consistent fashion from year to year, making it simpler to obtain relevant data relating to the administration of BOS funds.

Information about the administration of BOS funds is also more accessible thanks to the technological resources available in schools, such as computers, WiFi, and LCDs. School personnel were able to more easily access the data they required for BOS fund management thanks to these updated resources.

The success of ongoing operations is bolstered by internal control. Internal monitoring by madrasah committees in collaboration with madrasah heads. The madrasah committee, representing the wishes of students' parents, is one such organization that ensures BOS funds are managed openly and transparently. The goal is for the Purbalingga Regency's BOS Fund Management to be open and accountable.

4. CONCLUSION

It is a decision-making process in managing BOS funds that has been created by the MTs with a plan to determine the school revenue and spending budget for one year. The application of accountability for the management of BOS funds at five MTs in Purbalingga Regency. According to article 53 of PP NO 19 of 2005, which establishes minimum requirements for public schools, this institution has taken the necessary steps to implement them. The school relies on technical requirements for the administration of BOS to ensure that all data is accurate and full. Schools have successfully adapted to the intended use of BOS money in accordance with established technical criteria. It follows the technical criteria for the administration of standard BOS funds,

ensuring that it is both practical and consistent. The madrasah bulletin board serves as a means of communication and dissemination. The Purbalingga Regency Ministry of Religion has frequently conducted management information system and results monitoring.

Challenges in preparing reports on the use of BOS funds due to the large amount of work carried out by the BOS treasurer, and communities that are less proactive in overseeing the management of BOS in schools, are two factors impeding accountability for the management of BOS funds at five MTs in Purbalingga District.

To avoid further delays in disbursing BOS monies to schools, the government can perform thorough monitoring directly to MTs in Purbalingga. MTs can arrange work meetings/discussions to inform teachers, staff, and school committees about the school's general activity budget planning, budget realization, and budget review. The goal is to maximize the success of the BOS fund's overall program. The accountability for managing BOS funds can be more laser-focused on its goals if MTs parties strengthen collaboration in both managing BOS money and conducting oversight. Adding further variables to the investigation of the accountability of BOS money in MTs in Purbalingga Regency is recommended for future studies.

Limitations of the research the study might not capture all aspects of financial accountability due to time or resource constraints. Building on this research, future investigations could compare fund management practices across different districts or types of schools and investigate how improved financial management affects educational outcomes.

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