

## Managing BOS Fund: The Role of Transparency, IT, and Accountability in Surakarta School

Ruth Aprilita<sup>1\*</sup>, Dewi Saptantinah<sup>2</sup>

Department of Accounting, Faculty of Economic and Business, Universitas Slamet Riyadi, Indonesia

DOI: [10.46821/equity.v6i1.681](https://doi.org/10.46821/equity.v6i1.681)

### ABSTRACT

*This study examines the influence of transparency, the utilization of information technology, and accountability on the management of School Operational Assistance (BOS) funds. Employing a quantitative approach, primary data were collected from 84 respondents including principals, treasurers, and committee members from all public junior high schools in Surakarta through a saturated sampling technique. Data analysis was conducted by testing the research instruments using validity, reliability, and classical assumption tests, followed by multiple linear regression analysis. The findings reveal that both transparency and the adoption of information technology exert a significant positive effect on the effectiveness of BOS fund management. In other words, fund management improves when public information is made accessible and supported by information systems that facilitate efficient communication. In contrast, financial accountability did not demonstrate a significant effect, implying that compliance with standard operating procedures alone does not necessarily enhance fund management practices. Moreover, the regression model employed was shown to significantly predict effectiveness, accounting for a substantial proportion of the observed variance.*

**Keywords:** Transparency, Information Technology, Accountability, BOS

### ABSTRAK

*Penelitian ini menganalisis bagaimana pengaruh transparansi, pemanfaatan teknologi informasi, dan akuntabilitas terhadap pengelolaan dana BOS. Dengan menggunakan pendekatan kuantitatif, data primer dikumpulkan dari 84 responden yang meliputi kepala sekolah, bendahara, dan anggota komite dari seluruh SMP negeri di Surakarta melalui pengambilan sampel jenuh. Teknik analisis data melalui uji instrumen penelitian menggunakan validitas, reliabilitas, dan asumsi klasik, serta melalui analisis regresi linear berganda. Hasilnya menunjukkan bahwa transparansi dan pemanfaatan teknologi informasi memiliki pengaruh positif yang signifikan terhadap efektivitas pengelolaan dana BOS, sehingga pengelolaan dana semakin baik ketika terdapat keterbukaan informasi terhadap publik disertai penggunaan sistem informasi yang memudahkan penyampaian informasi secara efisien. Sebaliknya, akuntabilitas keuangan tidak ditemukan memiliki pengaruh yang signifikan. Artinya, pengelolaan dana BOS sesuai SOP merupakan standar yang tidak dapat meningkatkan pengelolaan dana yang baik. Model regresi yang digunakan pun terbukti berpengaruh terhadap efektivitas dengan persentase kemampuan yang cukup besar untuk menjelaskan variasi yang ada.*

**Kata kunci:** Transparan, Teknologi Informasi, Akuntabilitas, BOS

#### How to Cite:

Aprilita R., and Saptantinah, D. (2025). Managing BOS Fund: The Role of Transparency, IT, and Accountability in Surakarta School. *Equity: Jurnal Akuntansi*, 6(1), 73-86. <https://doi.org/10.46821/equity.v6i1.681>.

\*Corresponding Author:

Email: [ruthaprilita93@gmail.com](mailto:ruthaprilita93@gmail.com)



## **INTRODUCTION**

Education is one of the keys to improving a society's standard of living. Therefore, the state, as the guarantor of the community's livelihood, must be able to provide education to improve the community's standard of living. To fulfill its obligation to provide free basic education, the government created the School Operational Assistance (BOS) program (Helnikusdita, 2016). Initially, this School Operational Assistance (BOS) program, introduced in 2005 as part of fuel subsidy compensation, was initially designed to support the realization of the nine-year compulsory education policy. Its primary aim is to eliminate schooling costs for economically disadvantaged students while easing the financial burden on others, thereby ensuring that all learners have access to better-quality basic education services and can successfully complete the nine-year education requirement.

In the 2003 National Education System Law, Chapter XIII concerning Education Funding, in the third part concerning Education Fund Management, Article 48 paragraph (1), states that the management of education funds is based on the principles of fairness, efficiency, transparency, and public accountability. (2) This means that the management of education funds, whether from the government or the community, must be based on the principles of transparency and accountability. Through transparent fund management and administration, the public will know where school funds are spent (Nurdiani and Nugraha, 2018). One significant source of basic education funding from the State Budget (APBN) is the School Operational Assistance (BOS).

Transparency refers to the government's willingness to be open as a means of ensuring accountability, particularly in sharing information regarding the management of public resources with relevant stakeholders. As stated by Badiul (2020:4), transparency should be integrated across every stage of village financial management, including planning, budgeting, execution, administration, reporting, and accountability. Transparency is defined as a principle that ensures that everyone has access or freedom to obtain information about the operations of an organization or individual, such as finances, programs, benefits received, and so on. Transparency in the management of an organization guarantees everyone access or freedom to obtain information about the organization's administration, including information on policies, the process of their creation and implementation, financial management, and results achieved. Transparency in accountability reports plays a crucial role in cash management. Transparently managed BOS funds will ensure optimal allocation of funds for all parties. Research by Nuriyawati, Maryanto, and Abdullah (2025); Lukas, Fuad, and Rugaiyah (2024); and Rachman, Setiawan, and Nugraha (2022) stated that transparency in financial accountability reporting had a significant effect on the management of the BOS fund budget. However, different results were obtained from research by Fajar and Sulistiawati (2024); Nugraha, Hidayat, and Suryaman (2024); and Wele and Mildawati (2022), who stated that transparency in financial accountability reporting had no significant effect on the management of the BOS fund budget.

Accountability is an obligation for the mandate holder to account for all activities and activities relating to the mandate given. School financial management means that it must be well accounted for through publication so that it can have an impact on school financial management activities. According to Nurkholis (2019: 197), " Accountability, as an ethical value, plays a significant role in the field of public administration in

government, in executive, legislative, and judicial institutions that can be accounted for, are able to provide answers, can be blamed, and do not have freedom." Transparency and accountability in school financial managers and government administrators have a connection. Transparency and accountability have even proven to significantly affect government performance. On that basis, in organizing schools, accountability funds are also one of the important measures to realize the performance of school management. Research from Nuriyawati, Maryanto and Abdullah (2025); Rachman, Setiawan and Nugraha (2022) and Wele and Mildawati (2022) stated the results of the study that accountability had a significant effect on the management of the BOS fund budget, but different results were obtained from Fajar and Sulistiawati's research (2024) and Nugraha, Hidayat and Suryaman (2024) stated the results of research that accountability had no significant effect on the management of the BOS fund budget. Information technology can help and accelerate the process of delivering and understanding information, especially in anticipating government policies in the field of financial governance and reporting from the original cash basis to the accrual basis.

Besides, the obligation to use technology by the government is regulated in PP No. 56 of 2005 concerning Regional Financial Information Systems regarding Regional Financial Information, which replaces PP No. 11 of 2001 concerning Information with regional rooms. Basically, information technology offers fast and easy transaction data processing as the continuation of transactions due to the continued increase in the volume of the APBN/APBD. The development of information technology that is relatively fast has a big influence on the development of the needs of its users. The emergence of new applications/programs such as social media, entertainment, learning media, and financial management means that information technology is increasingly in demand by the public. With technology, work can be easy and can be done anywhere, until a new paradigm emerges that work does not have to be in the office. The use of information technology has also been applied to educational institutions. Research from Rajagukguk, Ahmad and Rochimah (2025); Hidayah (2023) stated the results of the study that information technology had a significant effect on the management of the BOS fund budget, but different results were obtained from Wachyudin, Wardiah and Destiniar (2025) research, which stated the results of the study that information technology had no significant effect on the management of the BOS fund budget.

Educational institutions are required to be able to use technology to support teaching and learning activities, financial governance, and institutional governance, and academics are required to be able to follow and develop technology according to the needs of the institution. The technology used was originally conventional technology converted into computerized technology to improve quality and quality. The financial administration management system of educational institutions still uses many types of bookkeeping. Administrative management is an important part of an educational institution because administration contains a lot of data and reports that must be reported correctly. Technology affects the quality of the financial statements, because technology is a tool to complete a job or task (Ayem and Amahala, 2023). In educational institutions as well as a major influence on the results of reports, especially in financial matters. This will be achieved if an educational institution has competent resources; in addition to avoiding fraud, it is necessary to have a system to control everything, commonly known as internal control.

The quality of financial statements is indicated through certain qualitative attributes. As stated by the Government Accounting Standards Committee (2005: KK-

10), these attributes serve as normative benchmarks that must be achieved to ensure the information fulfills its intended purpose. Therefore, specific normative guidelines are required so that government financial reports can achieve the expected quality, being relevant, reliable, comparable, and understandable.

To ensure the production of high-quality regional financial reports, it is essential to have human resources with adequate knowledge and expertise in governmental accounting, regional financial management, and organizational aspects of public administration (Susanto et al., 2025). One crucial factor to highlight is the competence of local government personnel involved in preparing financial statements, where limitations often arise due to the small number of employees with an academic background in accounting as well as the insufficient understanding or authority of regional work unit staff in managing public finances appropriately and effectively.

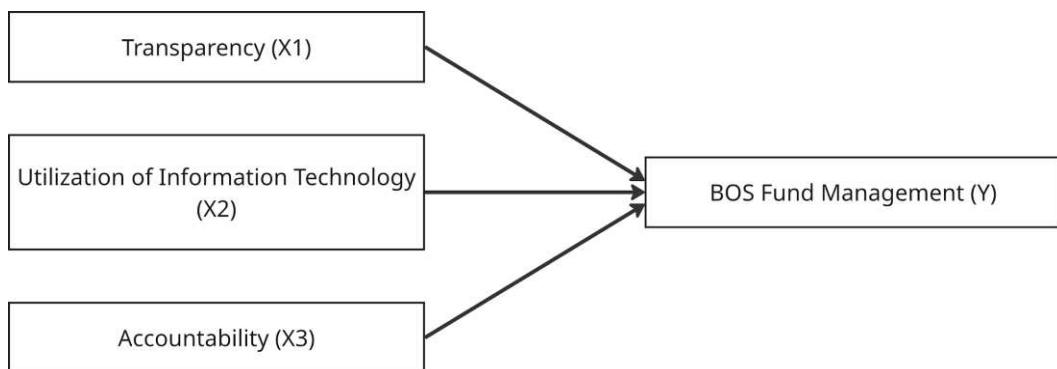
There are special regulations governing regulations related to the management and distribution of BOS funds. The regulation has been determined by the government through the Minister of Education and Culture Regulation of the Republic of Indonesia, or abbreviated as the Minister of Education and Culture No. 01 of 2018 concerning Technical Guidelines for the Latest School Operational Assistance to replace the Minister of Education and Culture No. 26 of 2017, which was approved in January 2018. This regulation is abbreviated as BOS Technical Guidelines.

In 2025, the education sector received the greatest funding allocation from the State Budget (APBN), amounting to Rp 724.3 trillion, or 20% of the total state expenditure. The total allocation of BOS funds from year to year has always increased, but the increase in the allocation of BOS funds distributed to schools is always accompanied by misuse in managing funds. Based on the Decree of the Mayor of Surakarta Number 583/499 of 2024, concerning the Responsibility for the Fund Operational Assistance of the Basic Education Unit at the Surakarta City Middle School for the 2025 Fiscal Year 28 Schools ([www.jdih.surakarta.go.id](http://www.jdih.surakarta.go.id)).

Seeing the importance of analysis of BOS funds management in the implementation of education, the researcher is interested in examining "the effect of accountability reporting transparency, use of information technology, and financial accountability on the management of BOS funds (case studies on public junior high schools in Surakarta City).

## **RESEARCH METHODS**

In alignment with the research objectives, the variables under investigation are transparency (X1), utilization of information technology (X2), accountability (X3), and the management of BOS funds (Y). The study is situated within a public junior high school (SMP) in Surakarta, which serves as the specific research site. Accordingly, a conceptual framework was developed to guide the inquiry, as illustrated in the accompanying figure 1.



**Figure 1. Framework**  
Source: Research Data Processing (2025)

The research conducted by Rajagukguk et al. (2025) positioned digital technology and accountability as independent variables, with the management of BOS funds as the dependent variable. The study showed a notable statistical relationship between the independent variables and the dependent variable. Corroborating this finding, both Rajagukguk et al. (2025) and Hidayah (2023) posit that digital technology, or information systems, serves as a catalyst that enhances the efficiency and accelerates the management of BOS funds. Conversely, other studies present a more nuanced landscape. For instance, Sari et al. (2025) determined that while accountability and the effectiveness of financial reporting significantly impact BOS fund management, the principle of transparency did not exhibit a statistically significant effect—a conclusion also supported by the work of Wele and Mildawati (2022). This contrasts with findings from Jihad et al. (2024) and Rachman et al. (2022), who established that both accountability and transparency exert a significant influence on fund management practices. This body of literature confirms an established interrelationship between the constructs of transparency, information technology, accountability, and BOS fund management. However, the empirical outcomes are heterogeneous, leading to inconsistent results across studies. These discrepancies suggest that the effects are not universal but are likely contingent upon contextual factors, including the specific subjects, objects of study, and geographic or institutional locations of the research.

## Research Approach

This research uses a quantitative approach, emphasizing analysis on numerical data processed using statistical methods. Essentially, a quantitative approach is used in inferential research (for hypothesis testing) and bases its conclusions on the probability of rejecting the null hypothesis.

The hypotheses to be tested in this study are as follows:

- H1: Transparency has a significant effect on the BOS funds management.
- H2: The utilization of information technology has a significant effect on the BOS funds management.
- H3: Accountability has a significant effect on the BOS funds management.

## Data Collection Methods

The data sources used are primary data. Primary data is the data source that directly provides data to the data collector. Furthermore, data collection methods include

questionnaires, documentation, and a combination of the four. The sample used is a saturated sample. A saturated sample represents a subset of the population's size and characteristics; samples drawn from this population must be representative. In this study, three respondents were selected: the principal, the school treasurer, and the school committee, totaling 84 respondents. If the population size is less than 100 respondents, the entire sample size is taken. The sample was collected at predetermined research locations, namely 28 public junior high schools (SMPN) in Surakarta.

## **Data Analysis**

Before testing the data, the researcher conducted a variable instrument test consisting of validity, normality, and classical assumption tests, including multicollinearity, autocorrelation, heteroscedasticity, and normality tests. This data analysis was conducted descriptively and inductively. Descriptively, the data were classified based on the level of characteristics and presented in tabular form. Meanwhile, inductively, the data analysis was conducted using multiple linear regression analysis, t-test, f-test, and coefficient of determination test. Data processing was performed using SPSS tools.

## **RESULTS AND DISCUSSION**

### **1. Descriptive Analysis**

#### **a. Respondents Characteristics**

Of the 84 respondents surveyed, the sample population was predominantly female, comprising 46 individuals (54.8%). Furthermore, the largest demographic cohort was within the 31-40 years age bracket, accounting for 35 participants (41.7% of the total sample).

**Table 1.** Sociodemographic Characteristics of Respondents

<b>Respondent Characteristics</b>		<b>Percentage (%)</b>
Genders	Women	46(54,8)
	Men	38(45,2)
Age	20-30 yrs	16(19)
	31-40 yrs	35(41,7)
	>40 yrs	33(39,3)

Source: Primary Data Processed (2025)

#### **b. Variable Descriptive Analysis**

Based on the average scores of respondents' answers presented in the table, it is evident that the highest value was obtained for the variable of BOS fund management. This result indicates that respondents, on average, tended to express agreement. However, the differences in scores between variables were not particularly significant, leading to the conclusion that all variables featured instruments that were generally endorsed by the research participants.

**Table 2. Variable Descriptive Analysis**

No	Variable	Response Average Points
1	Transparency	4,25
2	Utilization of IT	4,19
3	Accountability	4,16
4	BOS Fund Management	4,38

Source: SPSS Output (2025)

## 2. Research Instrument Testing Results

### a. Validity Test Result

A validity assessment was conducted with a sample of 84 respondents, applying a significance threshold of  $p < 0.05$ . The analysis revealed that all measurement instruments produced a  $p$ -value of 0.00, thereby confirming the validity of the entire research instrument suite.

### b. Reliability Test Results

Following the validity assessment on Table 3, the researcher conducted a reliability analysis using Cronbach's Alpha coefficient as the benchmark metric.

**Table 3. Reliability Test Result**

*Reliability Statistics*

Variable	Cronbach's Alpha	N of items
Transparency	0,716	6
Utilization of IT	0,861	5
Accountability	0,803	4
BOS Fund Management	0,861	5

Source: SPSS Output (2025)

Based on the reliability test results presented in the table above, it is evident that the Cronbach's Alpha value for all variables exceeds 0.60. Consequently, all variables are deemed reliable, and the research instruments for each variable can be subjected to further analysis.

### c. Classical Assumption Test Result

Before being analyzed using linear regression, the research instrument must first be tested to meet the requirements for linear regression modeling (Zahriyah et al., 2021).

**Table 4. Classical Assumption Test Result**

Classical Assumption Test	Criteria	Results	Conclusion
Normality	Significance $> 0.05$	0.200	Normally distributed data
Multicollinearity	VIF $< 10$	VIF 1.327-2.338	There is no multicollinearity
Heteroscedasticity	Significance $\geq 0.05$	0.408-0.581	There is no heteroscedasticity
Autocorrelation	Significance $> 0.05$	0.380	No autocorrelation

Source: SPSS Output (2025)

The research instrument was subjected to a normality test to ascertain whether the data followed a normal distribution (Zahriyah et al., 2021). The Kolmogorov-Smirnov test was employed for this purpose, yielding an Asymp. Sig. value of 0.200, which exceeds the 0.05 significance threshold. This outcome confirms that the residual values are normally distributed. Subsequently, a multicollinearity test was performed to detect the presence of linear relationships among the independent variables. Applying the criterion that a Variance Inflation Factor (VIF) exceeding 10 indicates multicollinearity, the results showed VIF values of 1.327 for the transparency variable (X1), 2.338 for the information technology utilization variable (X2), and 2.303 for the accountability variable (X3). These findings indicate the absence of significant multicollinearity among the independent variables. Furthermore, a heteroscedasticity test was conducted, with a significance value  $\geq 0.05$  indicating homoscedasticity. The significance values obtained were 0.408 for transparency (X1), 0.400 for information technology utilization (X2), and 0.581 for accountability (X3). These results demonstrate that the residual variance is constant across all observations in the regression model, confirming the absence of heteroscedasticity. Finally, an autocorrelation test was administered to ensure no correlation existed between the variables over time. With a significance value criterion greater than 0.05, the obtained result of 0.380 indicates no presence of autocorrelation, thereby satisfying the test requirements.

### 3. Data Analysis

### a. Multiple Linear Regression Analysis Result

**Table 5.** Multiple Linear Regression Analysis Result

Model	Unstandardized Coefficients		Std. Coef.	t	Sig.
	B	Std. Error			
1	(Constant)	5.593	2.303	2.429	.017
	X1	.277	.096	.282	2.893 .005
	X2	.325	.116	.361	2.792 .007
	X3	.131	.127	.133	1.034 .304

a. Dependent Variable: Y

Source: SPSS Output (2025)

From these results in Table 5, it is known that the results of the regression equation are as follows:

### Explanation:

Y = BOS Fund Management

X1 = Transparency

X1 = Transparency  
X2 = Utilization of IT

### X3 = Accountability

e = Error

Based on the results of multiple linear analysis calculations using formula (1), it is known that the values of variables X1 (Transparency), X2 (Information Technology), and X3 (Accountability) have positive values. This means that each of the three variables has a positive influence on variable Y (BOS Fund Management). Therefore, if Transparency, IT, and Accountability increase or improve, then BOS Fund Management will also experience an increase.

**b. T Test Results**

Based on the analysis of the t-test results presented in Table 5, the following conclusions are drawn.

- a. Transparency Variable (X1): the significance level for the Transparency variable is 0.005, which is below the 0.05 threshold, meaning  $H_0$  is rejected while  $H_a$  is accepted. This finding indicates that transparency in accountability reporting exerts a significant effect on the effectiveness of BOS fund management in public junior high schools (SMPN) in Surakarta City. This finding aligns with previous studies by Nuriyawati et al. (2025), Jihad et al. (2024), Lukas et al. (2024), Nugraha et al. (2024), and Rachman et al. (2022), which assert that transparency in financial accountability reporting significantly affects the management of BOS fund allocations.
- b. Utilization of Information Technology (X2): the significance level of the Information Technology Utilization variable is 0.007, which is lower than 0.05, the null hypothesis is rejected and the alternative hypothesis is accepted. This indicates that the application of information technology has a significant impact on the efficiency of BOS fund management in public junior high schools in Surakarta City. This result is consistent with earlier research by Rajagukguk et al. (2025) and Wachyudin et al. (2025), which found that information systems have a significant impact on the management of BOS fund budgets.
- c. Accountability Variable (X3): The significance value for the Accountability variable is  $0.304 > 0.05$ , resulting in the acceptance of  $H_0$  and rejection of  $H_a$ . This indicates that accountability does not exert a significant influence on BOS fund management in public junior high schools in Surakarta. This outcome contrasts with the theoretical perspective advanced by Musfirah (2021), who posits that accountability serves as the foundation of all governmental processes and is essential for ensuring effectiveness in fulfilling constitutional and legal responsibilities. Nevertheless, the present finding is supported by prior studies conducted by Fajar and Sulistiawati (2024) and Nugraha et al. (2024), which similarly reported that financial accountability does not significantly affect the management of BOS fund budgets.

### c. F Test Results

**Table 6. F Test Result**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1      Regression	212.125	3	70.708	19.95	.000 <sup>b</sup>
	Residual	283.446	80	3.543	
	Total	495.571	83		

a. Dependent Variable: Y  
b. Predictors: (Constant), X3, X1, X2

Source: SPSS Output (2025)

The ANOVA test results indicate that the regression model produced an F-value of 19.957 with a significance level (p-value) of 0.000, which is below 0.05. This finding suggests that the model is valid in estimating the influence of transparency (X1), the use of information technology (X2), and accountability (X3) on BOS fund management (Y).

### d. Coefficient of Determination Test Results

**Table 7. Coefficient of Determination Test Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.654 <sup>a</sup>	.428	.407	1.88231

a. Predictors: (Constant), X3, X1, X2

Source: SPSS Output (2025)

The results indicate that the coefficient of determination (Adjusted R<sup>2</sup>) is 0.407. This signifies that the combined influence of the independent variables (transparency, information technology utilization, and accountability) accounts for 40.7% of the variance in the dependent variable, the management of BOS funds. The remaining 59.3% of the variance is attributable to other factors not included within the model, such as community participation and operational efficiency.

## DISCUSSION

### The Effect of Transparency in Accountability Reporting on the Effectiveness of BOS Fund Management in Public Junior High Schools in Surakarta

The findings indicate a p-value of 0.005 (< 0.05), demonstrating that transparency has a notable effect on the efficiency of BOS fund management. Consequently, the first hypothesis (H1), which proposes that “accountability reporting transparency significantly impacts the effectiveness of BOS fund management in public junior high schools in Surakarta”, is confirmed. This finding implies that the higher the degree of transparency implemented, the more effective the fund management becomes. These results are consistent with previous studies (Nuriyawati et al., 2025; Jihad et al., 2024; Lukas et al., 2024; Nugraha et al., 2024; Rachman et al., 2022) confirmed that transparency in financial accountability reporting has a significant impact on BOS budget management. The findings are also theoretically grounded in Mahmudi (2016), who asserts that

“transparency refers to organizational openness in providing information related to the management of public resources to stakeholders.” In this regard, ensuring openness of financial information to the public enhances the quality of BOS fund management.

### **The Effect of Information Technology Utilization on the Effectiveness of BOS Fund Management in Public Junior High Schools in Surakarta**

The analysis yielded a p-value of  $0.007 < 0.05$ , confirming that the utilization of information technology significantly improves BOS fund management. Accordingly, the second hypothesis (H2), which posits that “the use of information technology significantly influences the effectiveness of BOS fund management in public junior high schools in Surakarta,” is accepted. This demonstrates that effective use of digital systems contributes to more efficient and transparent management practices. The result is in line with previous empirical evidence from Rajagukguk et al. (2025) as well as Wachyudin et al. (2025), both of which highlighted the critical role of information systems in strengthening BOS budget management. Theoretically, this finding resonates with Hutaheean (2016) describes an information system as a framework within an organization that combines the requirements of routine transactions while also facilitating operational processes, managerial tasks, and strategic initiatives, while providing external stakeholders with essential reports.” Thus, the integration of clear and reliable information systems facilitates more efficient reporting and management of BOS funds.

### **The Effect of Accountability on the Effectiveness of BOS Fund Management in Public Junior High Schools in Surakarta**

The study reports a p-value of  $0.304 > 0.05$ , indicating that accountability does not significantly affect the effectiveness of BOS fund management. Therefore, the third hypothesis, which suggests that “financial accountability significantly influences the effectiveness of BOS fund management in public junior high schools in Surakarta,” is rejected. This result implies that compliance with accountability standards alone does not automatically lead to improved fund management. These findings diverge from theoretical perspectives such as Musfirah (2021), who argues that “accountability serves as the foundation of all governmental processes and reflects the effectiveness of institutions in carrying out their constitutional and legal responsibilities.” Empirical studies by Fajar and Sulistiawati (2024) and Nugraha et al. (2024) similarly concluded that financial accountability has no significant effect on BOS budget management. To enhance its role, accountability practices should be strengthened through strict adherence to established standard operating procedures (SOPs) and consistent implementation of BOS fund disbursement in a timely manner.

## **CONCLUSION AND RECOMMENDATION**

In the context of BOS fund management in public junior high schools (SMPN) in Surakarta, the factors exerting a significant influence are transparency and the utilization of information technology. This indicates that enhanced transparency and more effective use of information technology correspond directly to improved effectiveness in BOS fund management. High-quality transparency is demonstrated through an organization's openness in disseminating information to the public, while the pertinent technological

application refers specifically to systems used to communicate information related to BOS funds. Conversely, while accountability does have an influence on BOS fund management, its impact is not statistically significant. This suggests that the accountability practices currently implemented are perceived as a standard, obligatory procedure that is inherently fundamental to all governmental processes as per its definition, and therefore do not exert a strong differential impact on the effectiveness of BOS fund management in Surakarta's public junior high schools.

The study's findings recommend that transparency, information technology utilization, and accountability should nevertheless be enhanced. Such improvements would facilitate BOS fund management that is not only timely and compliant with standardized procedures but also secure and resistant to data leaks. Furthermore, for future researchers, it is recommended that investigations be extended to other variables which may influence the efficiency of BOS fund management, such as stakeholder participation and the implementation of specific financial management applications.

## **ADVANCED RESEARCH**

This study has several limitations that need to be acknowledged. First, data collection from respondents representing each public junior high school in Surakarta required close guidance and assistance during questionnaire completion to ensure proper understanding and genuine responses. Second, the scope of this research was limited to public junior high schools in Surakarta, which restricts the generalizability of the findings to other contexts. Based on these limitations and conclusions, several recommendations can be proposed. Schools are encouraged to improve transparency in BOS fund management by ensuring timely allocation without unnecessary delays, while the use of information technology should be strengthened by securing data storage to prevent potential data breaches. Furthermore, adherence to standard operating procedures in fund management should be optimized to enhance accountability, and future research is advised to explore additional variables, such as community participation and the use of digital applications, that may also contribute to more efficient BOS fund management.

## **REFERENCES**

Ayem, S. and Amahala, R. (2023). Pengaruh Pemanfaatan Teknologi Informasi, Sistem Informasi Akuntansi dan Komitmen Organisasi Terhadap Kualitas Laporan Keuangan (Studi Kasus pada Pemerintah Daerah Kota Yogyakarta). *Jurnal Manajemen Terapan dan Keuangan (Mankeu)*, 12(1), 90-102.

Badiul, H. (2020). Buku Saku Transparansi dan Akuntabilitas Realisasi APB Desa. Kolaborasi Masyarakat dan Pelayanan untuk Kesejahteraan (KOMPAK). Jakarta.

Fajar and Sulistiawati. (2024). Pengaruh Akuntabilitas, Transparansi dan Partisipasi terhadap Efektivitas Pengelolaan Dana Bos pada SMP Negeri di Kecamatan Cimahi Selatan., *Jurnal Financia*, 5(2), 71-80.

---

Helnikusdita. (2016). Implementasi Dana Bantuan Operasional Sekolah (BOS). *Manajer Pendidikan*, 10(6), 527-239

Hidayah. (2023). Pengintegrasian Sistem Informasi dalam Pengelolaan Dana Bantuan Operasional Satuan Pendidikan (BOS) di SD Swasta Widya 4 Batam. *Journal of Islamic Management Education*, 4(1), 18-28.

Jihad, et al. (2024). Transparency and Accountability in Management of BOS Found at SMP 17 Makassar: Public Administration Perspective, *Jurnal Ekonomi*, 2(1), 502-507.

Keputusan Wali Kota Surakarta Nomor 583/499 Tahun 2024 tentang Penanggung Jawab Dana Bantuan Operasional Sekolah Satuan Pendidikan Dasar pada Sekolah Dasar Negeri dan Sekolah Menengah Pertama Negeri Pemerintah Kota Surakarta Tahun Anggaran 2025

Lukas, Fuad, and Rugaiyah. (2024). The Transparency of Management of School Operational Assistance (BOS) Funds at SMP Negeri 230 Jakarta. *International Education Trend Issues*, 2(2), 276-286.

Nugraha, Hidayat, and Suryaman. (2024). Pengaruh Transparansi dan Akuntabilitas Laporan Pertanggung-jawaban Keuangan terhadap Pengelolaan Anggaran Dana Bos di SD Negeri Cibeber 1,2,3 dan 4. *Jurnal Ilmiah Universitas Batanghari Jambi*, 24(1), 402-407.

Nurdiani, M. S. and Nugraha. (2018). Analisis Transparansi dan Akuntabilitas Pengelolaan Dana Sekolah. *Jurnal Pendidikan Akuntansi dan Keuangan*, 6(1), 49-60

Nuriyawati, Maryanto, and Abdullah. (2025). Pengaruh Transparansi, Akuntabilitas dan Partisipasi Masyarakat dalam Pengelolaan Dana Bos terhadap Mutu Pendidikan SMPN di Kecamatan Cepu. *Jurnal Inovasi Pendidikan IPS*, 5(1), 143-151.

Nurkholis and Khusaini. (2019). *Penganggaran Sektor Publik Volume 1*. Universitas Brawijaya Press

Rachman, Setiawan, and Nugraha. (2022). Pengaruh Akuntabilitas dan Transparansi terhadap Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah di SMA Sasama. *Jurnal Ilmiah Akuntansi*, 13(3), 73-86.

Rajagukguk, Ahmad, and Rochimah. (2025). Penerapan Teknologi Digital dalam Pengelolaan Dana Pendidikan Peluang dan Tantangan di Wilayah 3T. *Jurnal Manajemen Pendidikan*, 10(2), 687-696.

Sari, et al. (2025). Meningkatkan Efisiensi Pengelolaan Dana Bos melalui Sinergi Akuntabilitas, Transparansi dan Efektivitas Pelaporan Keuangan BOS pada

---

SMAS Muhammadiyah 2 Mayong. *Jurnal Manajemen dan Pendidikan*, 4(4), 56-75.

Susanto, T. T. D., Senamia, S., Wijaya, R. P., Zahra, R. K., Hanafi, N., and Romeda, D. (2025). Peran Teknologi Informasi dalam Penganggaran Pendidikan di Era Digital: Tinjauan Manajemen Pendidikan. *J-CEKI: Jurnal Cendekia Ilmiah*, 4(4), 2733-2750

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional

Wachyudin, Wardiah, and Destiniar. (2025). Optimalisasi Penggunaan Aplikasi Rencana Kegiatan dan Anggaran Sekolah (ARKAS) dalam Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di SD Negeri Kecamatan Mesuji. *Journal of Social Science Research*, 5(1), 4314-4329.

Wele and Mildawati. (2022). Pengaruh Akuntabilitas dan Transparansi Pelaporan Pertanggung-jawaban Keuangan terhadap Pengelolaan Anggaran Dana Bos (SMP Negeri Satu Atap Wae Ratun). *Jurnal Ilmu dan Riset Akuntansi*, 11(5), 1-19.

Zahriyah, A., Suprianik, Parmono, A., and Mustofa. (2021). *Ekonometrika Teknik dan Aplikasi dengan SPSS*. Jember: Mandala Press