The Effect of Accountability and Transparency on Effectiveness of Government School Operational Assistance Funds Management

Komang Andrian Utama Putra and I Ketut Suryanawa

ABSTRACT

Implementation the management of the School Operational Assistance fund from the Government at SMAN 1 Marga still encounters obstacles. The problem that occurs is the lack of implementation of accountability and transparency which results in a lack of participation, and involvement of educational stakeholders, including supervision from the community. This study aims to empirically prove the effect of accountability and transparency on the effectiveness of School Operational Assistance funds management from the Government at SMAN 1 Marga with 60 respondents. The analysis technique used is multiple linear regression analysis. Based on the results of the analysis, it is found that accountability and transparency have a positive and significant effect on the effectiveness of managing School Operational Assistance funds from the Government.

Keywords: Accountability, School Operational Assistance Fund, Transparency.

I. INTRODUCTION

Indonesia is one of the countries where education is not evenly distributed, this can be proven by the many cases of children not attending school or dropping out of school, one of the reasons is economic factors (Yudea, 2018). The high cost of education that must be spent until the child can graduate from school is still considered too burdensome for parents of students who are less able, this is contrary to the noble ideals of the founding fathers of the nation to educate the nation's life. Efforts to fulfill the mandate of the law to realize the noble ideals of the nation are carried out through the 9-year compulsory education program. The program, which was started in 1994, was successfully implemented with an indicator of the Gross Enrollment Rate (GER) for junior high schools reaching 98.2% in 2010. The result of the success of the 9-year compulsory education program was the increasing number of junior high school graduates who had to be accepted by high school (Myende et al., 2018). Meanwhile, the capacity of classrooms at the high school level is not in accordance with the number of junior high school graduates. As a result, the surge in junior high school graduates cannot be accepted by high school so that they cannot continue to the high school level (Centerwall & Nolin, 2019). According to official data from the Research and Development Agency of the Ministry of National Education, in 2016, 2.5 million Indonesian children were not able to experience further education. Various reasons underlie this phenomenon, one of which is the problem of education costs. The government is aware of this and this has also prompted the government through the Directorate General of Primary and Secondary Education of the Ministry of Education and Culture to issue a policy, namely the School Operational Assistance Fund program which has been started in 2005 and has developed a pilot 12-year compulsory education program (Dethan, 2019).

Good governance has main pillars, namely: accountability and transparency. Transparency is built based on the freedom to obtain information related to the public interest which can be directly obtained for those who need it, with the freedom to obtain information, automatically there will be community participation in it. Accountability refers to the accountability by a person to the giver of responsibility (Nurimansyah et al., 2020).

High school is one of the most important educational institutions in existence. One of them is SMAN 1 Marga who has the good academic ability. One of them is proven by the average score of school exams which continues to increase from year to year. In the 2019/2020 academic year, the number of students majoring in Mathematics and Natural Sciences is 136 people with an average school exam score of 87.37 and the number of students majoring in Social Studies is 50 people with an average school exam score of 86.60. Meanwhile, for the 2020/2021 academic year, the number of students majoring in Mathematics and Natural Sciences is 116 people with an average school exam score of 87.96 and the number of social studies students is 98 people with an average school exam score of 87.42. Of course, creating a good quality education required sufficient educational costs. Therefore, the government through the School Operational Assistance fund policy from the Government aims to reduce the education costs of students.

The condition of the school at SMAN 1 Marga, Tabanan Regency. SMAN 1 Marga has 18 classrooms, with details of
two classrooms having good status (11.11%) and 16 classrooms being lightly damaged (88.89%), library space still being lightly damaged (100%), laboratory space having three a room with details of one laboratory room with good status (33.33%) and two laboratory rooms with slightly damaged status (66.67%), and teacher and student sanitation consisting of seven sanitation with details of two good sanitation status (28.57%) and five sanitation facilities with mild damage status (71.43%). Meanwhile, in Table 1 the condition of schools at SMAN 1 Tabanan, Tabanan Regency. SMAN 1 Tabanan has 31 classrooms with details of 30 classes with good status (96.78%), one class with light damage status (3.22%), a library room with good status (100%), laboratory room with nine rooms with status good (100%), and there are 25 sanitation teachers and students with good status (100%). By paying attention to the condition of schools at SMAN 1 Marga and SMAN 1 Tabanan, the researchers found more dominant problems in SMAN 1 Marga than at SMAN 1 Tabanan. So, this is what encourages researchers to see whether the management of School Operational Assistance funds from the Government at SMAN 1 Marga carried out by the school has been effective or not.

TABLE I: BUDGET DETAILS OF SCHOOL OPERATIONAL ASSISTANCE FUNDS FROM THE GOVERNMENT OF SMA Negeri 1 Marga in 2020-2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Year</th>
<th>Stage</th>
<th>Students (Number)</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2020</td>
<td>1</td>
<td>590</td>
<td>IDR 265,500,000</td>
</tr>
<tr>
<td>2</td>
<td>2020</td>
<td>2</td>
<td>590</td>
<td>IDR 354,000,000</td>
</tr>
<tr>
<td>3</td>
<td>2020</td>
<td>3</td>
<td>567</td>
<td>IDR 255,150,000</td>
</tr>
<tr>
<td>4</td>
<td>2021</td>
<td>1</td>
<td>567</td>
<td>IDR 312,984,000</td>
</tr>
<tr>
<td>5</td>
<td>2021</td>
<td>2</td>
<td>567</td>
<td>IDR 417,312,000</td>
</tr>
<tr>
<td>6</td>
<td>2021</td>
<td>3</td>
<td>585</td>
<td>IDR 322,920,000</td>
</tr>
</tbody>
</table>

SMAN 1 Marga manages three sources of funds, namely School Operational Assistance funds from the Government, committee funds, and Provincial Government funds, so School Operational Assistance funds from the Government are the largest funds managed at SMAN 1 Marga, with details: School Operational Assistance Funds from the Government every year student/year of IDR 1,840,000 in a percentage of 56.01%. Committee Funds per student/year of IDR 1,200,000 in a percentage of 36.53%, and Provincial Government funds per student/year of IDR 245,000 in a percentage by 7.46%. So that it can be obtained from the information above that the implementation of the management of the School Operational Assistance program from the Government at SMAN 1 Marga has been going well, but there are still shortcomings.

The problem that is still being experienced by the School Operational Assistance Management Team from the Government at SMAN 1 Marga is the lack of participation, attention, and involvement of all education stakeholders. The lack of community participation is because parents have not been maximally informed about the School Operational Assistance budget from the Government, so they do not carry out supervision. The school has not used the mass media properly to provide information about the use of funds to stakeholders, as well as in the application of the principle of accountability, namely the lack of involvement of stakeholders in the management of School Operational Assistance funds from the Government and financial reports of School Operational Assistance funds from the Government are only given to internal stakeholders, namely the school. Disclosure of public information is one of the key indicators in applying the principles of transparency and accountability in managing School Operational Assistance funds from the Government (Masditou, 2017).

The results of interviews with the treasurer of School Operational Assistance from the Government of SMAN 1 Marga, the problem that is often faced by schools is that the disbursement of School Operational Assistance funds from the Government often experiences delays in the disbursement of the first, second and third stages. As a result, schools are confused in realizing the activities that have been planned, to cover their needs as long as the School Operational Assistance funds from the Government have not been disbursed, the school has tricked it by using the remaining funds from Budget Financing which are used to pay bills for power and services (electricity, water, telephone, and others). Other activities that are funded by the excess funds from Budget Financing are workshop activities. This activity will take place in January 2021 at SMAN 1 Marga which is funded by the School Operational Assistance Fund from the Government. The activity must continue even though the School Operational Assistance fund from the Government at that time had not been disbursed. In the workshop activities, which must be funded by the School Operational Assistance Fund from the Government are resource persons, participants, and workshop consumption. Because the workshop activities take place in January, while the first phase of the School Operational Assistance fund from the Government is usually disbursed in February or March, the school has worked around this by using the excess funds from the Budget Financing. The balance of the remaining funds from the end of 2020 Budget Financing of IDR 43,027,662.90 used in January 2021

Another problem that occurs at SMAN 1 Marga is in the process of making reports and accountability for the management and use of School Operational Assistance funds from the Government through applications. For SMAN 1 Marga the application used is the School Activity Plan and Budget Application. This application will make it easier to control both in terms of the budgeting process and the process of using the budget contained in the system. The Treasurer of School Operational Assistance from the Government is experiencing difficulties because there are frequent updates to the application for the School Operational Assistance program from the Government from the School Operational Assistance team from the central government which will affect the management of funds or management reports generated due to limitations in the information system which will certainly affect the management of the funds. decision making and accountability carried out by the management of School Operational Assistance from the Government at SMAN 1 Marga. The School Operational Assistance Fund program from the Government differs from the Student Special Assistance in that the difference is that other funds are given directly and in cash through banks to students and their guardians, while School Operational Assistance from the Government is not given directly to students but is given to schools and managed by schools. The details of the School Operational Assistance funds received from the Government are IDR 1,840,000.00 /per-student/year.

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During the pandemic, the School Operational Assistance funds from the Government at SMAN 1 Marga were also used to develop online facilities, namely, to increase the school's Wi-Fi connection and the School Operational Assistance Fund from the Government was also widely used to provide credit to all students of SMAN 1 Marga, although not regularly every month. This credit is given for every online evaluation/exam, be it the End of Semester Assessment, End of Year Assessment, or School Exam, x the school always gives credit to each student an average of IDR 50,000.00. Apart from being used to develop online facilities, during the 2021 pandemic period, School Operational Assistance funds from the Government are also used for building or room maintenance.

The effectiveness of the management of the School Operational Assistance fund from the Government at SMAN 1 Marga can be achieved when viewed from several important aspects. In achieving the objectives, the use of School Operational Assistance funds from the Government at SMAN 1 Marga is following the School Budget Activity Plan prepared by the School Operational Assistance Team from the school government. With planning for the effective management of School Operational Assistance funds from the Government, it will certainly result in good realization, where the management of School Operational Assistance funds from the Government can be said to be effective if its use is per needs. On-time, all planned school activities at SMAN 1 Marga which were funded by the School Operational Assistance Fund from the Government were realized on time as planned. For example, in the School Budget Activity Plan report planning a workshop activity in January, where the disbursement of School Operational Assistance funds from the Government in phase 1 often experience delays, the School Operational Assistance Team from the Government tricked this by using the excess funds from the Budget Financing, can be implemented even though the School Operational Assistance funds from the Government have not been disbursed. Following the benefits, the benefits of the School Operational Assistance fund from the Government at SMAN 1 Marga are for financing for the management and routine operational expenditures carried out by the school both to fund improvements to facilities and infrastructure as well as to fund face-to-face and online learning activities. In addition, the benefits of the School Operational Assistance fund from the Government can ease the community's burden on education financing in the context of quality 12-year compulsory education. As expected, the use of School Operational Assistance Funds from the Government at SMAN 1 Marga remains flexible in the sense that the funds can be used both in face-to-face and online learning, which of course is under the plans made by the school before the School Operational Assistance funds from the Government are disbursed, as well as reporting The use of School Operational Assistance funds from the Government to the government is also carried out transparently through the application of the School Activity Plan and Budget Application in producing an annual accountability report on School Operational Assistance funds from the Government. Thus, the flexible and transparent use of School Operational Assistance funds from the Government is under the planning carried out by SMAN 1 Marga in the sense that it is in line with expectations and is efficient. If the use of the budget is not efficient, education services will automatically not meet expectations due to a waste of the state budget (Pusvitasari & Sukur, 2020).

II. LITERATURE REVIEW

A. Agency Theory

Agency theory underlies this research which is a theory that arises because of a conflict of interest between the principal and the agent. This theory assumes that each individual is solely motivated by interests, causing a conflict of interest between the principal and the agent. The principal entrusts the agent to manage the school's internal resources and is obliged to pay the agent, while the agent is obliged to manage the resources owned by the government and is responsible for the tasks assigned to him. Agency theory is that the owner of the fund or the government as the principal (shareholder) authorizes the school as an agent to manage funds by the agreed contract. If both parties have the same interest in increasing the value of managing these funds, the school management will act as the owner following the government's objectives (Beal Partyka, 2022).

Agency theory, if it is associated with the public sector, is meaningful because of the existence of a relationship between the agent and the principal. Agents can be interpreted to carry out certain tasks for the principal and have responsibility for the tasks assigned by the principal. The principal must reward the agent for the services provided by the agent. There is a difference in obligations between the agent and the principal which causes frequent agency conflicts. The school is given the task of managing School Operational Assistance funds from the Government (agent) and the government as the provider of School Operational Assistance funds from the Government (principal). The conclusion that can be drawn is that in public sector organizations, the school can be said to be an agent and the public, and the government itself can be said to be the principal and the community gives authority to the Committee as a representative to oversee the financial management performance of the school. Supervision is needed to measure and predict an opportunity goal to intervene in activities that are as expected.

This theory is intended to overcome some of the problems that can occur in agency relationships, namely: The desires and goals of the principal and agent are opposite. Verification by the principle of what the agent does, and the problem of risk-sharing. Agency relations in government organizations become an important concept. This is because the daily activities of the organization are always related to the delegation of authority, such as on a local scale, the provision of educational services, and various other services related to the community. The application of agency theory in the management of School Operational Assistance funds from the Government, namely the government as the principal and the school as the agent. The agent is bound by a contract with the principal, where the contract is the authority for the agent to carry out all work responsibly by the objectives of the principal. The responsibility of the school as an agent for the authority given by the government is to provide an accountability report on the planning and implementation of

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resource management contained in the form of financial reports. The school's performance will be assessed in its accountability reports to the government and the public regarding the success of its various policy programs which are reflected in the realization of the revenue and expenditure budget as well as opinions on financial statements. Agency theory will be relevant to be used to explain the relationship between principal and agent in the management of School Operational Assistance funds from the Government (Mahrani & Soewarno, 2018).

**B. Stakeholder Theory**

Stakeholder theory is a theory that states that all stakeholders have the right to obtain information about organizational activities that can influence their decision-making. Stakeholders can also choose not to use this information and cannot play a direct role in an organization and explain that the development of the stakeholder concept is divided into three namely organizational planning models, business policies, and corporate social responsibility. Disclosure of social and environmental responsibility is part of the communication between the organization (school) and its stakeholders. Therefore, when stakeholders control important economic resources for schools, schools will react in ways that satisfy stakeholder desires (Kaur & Lodhia, 2018).

Stakeholders are divided into two categories: 1) Inside stakeholders, consisting of people who have interests and demands on the resources received by the school and are part of the school. The parties included in this category are the Principal, Head of Sub-Division of Administration, Deputy Principal, Treasurer of School Operational Assistance from the Government, School Operators, Teachers, and Employees who of course know and are related to the management of School Operational Assistance funds from the Government in schools, 2) Outside stakeholders, consisting of people and parties who, are not school leaders, and are not school employees, but have an interest in the school and are influenced by decisions and actions taken by the school. The parties included in this category are the government and the community, represented by the committee chair and committee treasurer.

**C. Research Hypothesis**

The relationship between accountability and stewardship theory can be seen from the problems that occur in the School Operational Assistance program from the Government in general, namely the lack of accountability in the management of school operational assistance funds. It is seen that the manager of the School Operational Assistance fund from the Government is less responsible for its management. In the absence of transparent and accountable fund management, it causes distrust of the performance of the managers of the School Operational Assistance Fund from the Government in each school. Accountability in good governance is a service activity carried out by an organization to determine conformity with the norms and values adopted by the people as beneficiaries and whether. These public services can accommodate the real needs of the people. In addition, accountability also plays a role in protecting all interests and other stakeholders from manipulations and transactions that are contrary to applicable regulations. This means that the better the accountability carried out by the school, the better the effectiveness of the management of School Operational Assistance funds from the Government (Setiana & Yuliani., 2017). Rakhmawati (2018) shows that accountability has a positive and significant influence on the Effectiveness of School Operational Assistance Fund Management.

**H1: Accountability has a positive effect on the Effectiveness of School Operational Assistance Fund Management.**

The relationship between transparency and stewardship theory is a theory that explains human nature which is essentially trustworthy, able to act responsibly, and has integrity and honesty with other parties. So that in this theory the management of the boss's funds is seen as someone who can be trusted to take the best possible action, both in the public interest and stakeholders (Umami & Nurodin, 2017). If it is related to the problems that occur in the School Operational Assistance fund program from the Government in general, there is still a lack of transparency in the management of school operational assistance funds, because there are still many schools that do not want the public to know about the accountability report on the use of School Operational Assistance funds from the Government (Putra & Rasmini, 2019). It is seen that the management of the School Operational Assistance fund from the Government is less responsible for its management. In the absence of transparent fund management, it causes distrust of the performance of the managers of the School Operational Assistance Fund from the Government in each school. Haniyyah (2014) states that transparency has a significant and positive effect on the efficiency of education fund management.

**H2: Transparency has a positive effect on the effectiveness of the management of School Operational Assistance funds.**

**III. METHODOLOGY**

This research is classified as associative research and uses a quantitative approach. This research was conducted directly at SMAN 1 Marga with 60 respondents. This research is a study that aims to examine the effect of accountability and transparency on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga. This research took place at SMAN 1 Marga. The reason for choosing SMAN 1 Marga is because researchers want to know the level of effectiveness in managing School Operational Assistance funds from the Government carried out by SMAN 1 Marga as seen from the variables of accountability and transparency. In addition, based on interviews with the treasurer of School Operational Assistance from the Government, schools often face problems with the disbursement of School Operational Assistance funds from the Government, which often experience delays in the disbursement of the first, second, and third stages. Another problem that is still being experienced by the School Operational Assistance Management Team from the Government at SMAN 1 Marga is the lack of participation, attention, and involvement of all education stakeholders. The school has not used the media properly to provide information about the use of funds to stakeholders. Another problem that occurs at SMAN 1 Marga is in the...
process of making reports and accountability for the management and use of School Operational Assistance funds from the Government through applications that are still experiencing difficulties because of frequent updates to the application for School Operational Assistance funds from the Government from the School Operational Assistance team from the central government, which will affect the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga.

In this study, the sample used was school residents at SMAN 1 Marga whose criteria had been set, consisting of 60 respondents. The reason the Principal and Deputy Principal were not included in the study was to anticipate biased answers. The method used to determine the sample in this study is non-probability sampling by purposive sampling. Purposive sampling is the researcher determines the sampling by setting special criteria that are in accordance with the research objectives so that it is expected to be able to answer the research problem. The criteria for the sample are Head of Sub-Division of Administration, Committee Chair, Treasurer of School Operational Assistance from the School Government, School Operators, Teachers, Employees, and Committee Treasurer at SMAN 1 Marga totaling 60 respondents. Data were collected using a questionnaire with the help of a 5-point Likert scale.

IV. RESULTS AND DISCUSSION
A. Multiple Linear Regression Analysis Results
After all the classical assumptions are met, then the next step is to explain the results of multiple linear regression analysis. This analysis is used to determine the magnitude of the effect of accountability (X1) and transparency (X2) on the effectiveness of the management of School Operational Assistance funds from the Government (Y) at SMAN 1 Marga, Tabanan Regency. The calculation of multiple linear regression coefficients is carried out by regression analysis through SPSS 23 software for Windows, the results are presented in Table II below:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Unstandardized</th>
<th>Std. Error</th>
<th>t count</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>31.585</td>
<td>3.079</td>
<td>10.250</td>
<td>0.000</td>
</tr>
<tr>
<td>Accountability (X1)</td>
<td>0.245</td>
<td>0.087</td>
<td>2.810</td>
<td>0.007</td>
</tr>
<tr>
<td>Transparency (X2)</td>
<td>0.626</td>
<td>0.128</td>
<td>4.905</td>
<td>0.000</td>
</tr>
<tr>
<td>Adjusted r square</td>
<td>0.728</td>
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</tbody>
</table>

The value of Adjusted R Square is 0.728 or 72.8 percent, this means that the variation in the effectiveness of managing School Operational Assistance funds from the Government is influenced by accountability and transparency. The remaining 27.2 percent is explained by variables not explained in this study.

B. The Effect of Accountability on the Effectiveness of Management of School Operational Assistance Funds from the Government
Agency theory is related to the accountability variable, considering that accountability is a form of accountability from the agent (school) for the management of School Operational Assistance funds from the Government to the principal (community and government). Thus, the better the accountability for an activity, the better the effectiveness of the management of School Operational Assistance funds from the Government that occurs. The results of testing the first hypothesis in this study state that accountability has a positive effect on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga, Marga District, Tabanan Regency. The test results using multiple linear regression are in line with the formulated hypothesis which shows that accountability has a positive effect on the effectiveness of managing School Operational Assistance funds from the Government. The regression value shows a positive regression coefficient of 0.271 with a significance value of 0.002 which is smaller than 0.05 (0.002 < 0.05) so that the first hypothesis which states that accountability affects the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga in this research is accepted. The positive regression coefficient value shows a unidirectional relationship between accountability and the effectiveness of the management of School Operational Assistance funds from the Government. This result means that the better the accountability carried out by SMAN 1 Marga, the more effective the management of the School Operational Assistance funds from the Government tends to be.

The results of this study indicate that accountability has a positive and significant effect on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga. The results of this study are by Agency Theory which states that accountability arises as a logical consequence of the relationship between agent and principal, considering that accountability is a form of accountability from the agent (school) for the activities of managing School Operational Assistance funds from the Government at SMAN 1 Marga to the government (principal). In agency theory, the principal and agent have different interests. Thus, the relationship between the principal and the agent has the consequence that the agent is obliged to account for what has been mandated by the principal. The agent can be accountable to the principal giving the power to reward the agent's performance or punish for the agent's incompetence.

The results of this study support the Stakeholder theory assuming that the existence of an organization requires the support and trust of stakeholders so that organizational activities also consider the approval of stakeholders. One way to fulfill the wishes of stakeholders is to conduct financial reporting. Relationships Stakeholders and schools influence each other from their social relations in the form of responsibility and accountability which is realized by the preparation of financial reports that are reliable, relevant, timely, and understandable by stakeholders. Use this financial information in the decision-making process.

The results of the study supporting the stewardship theory can be seen from the problems that occur in the School Operational Assistance program from the Government in general, namely the lack of accountability in the management of school operational assistance funds because there are still...
many schools that do not want accountability reports for the use of School Operational Assistance funds from the Government to be known by the public. Public. It is seen that the management of the School Operational Assistance fund from the Government is less responsible for its management. In the absence of transparent and accountable fund management, it causes distrust of the performance of the managers of the School Operational Assistance Fund from the Government in each school. This theory describes a situation where managers are not motivated for individual interests but to complete the tasks and responsibilities that have been entrusted to them to achieve organizational goals and explain situations where stewards as managers do not prioritize their interests and act according to the interests of the institution and the wishes of the principal. Thus, schools must implement accountability in the management of School Operational Assistance funds from the Government to fulfill the responsibilities and tasks entrusted by the government and the community as stakeholders.

This result is following Good government governance which describes schools as stewards, who accept responsibility for managing School Operational Assistance funds from the Government provided by the central government for the benefit of the community. As stewards, the school must seek accountability in the management of School Operational Assistance funds from the Government. The management of School Operational Assistance funds from the Government needs to be carried out under technical guidelines and following the norms and values adopted by the people as beneficiaries and whether the public services can accommodate the real needs of the people.

This research is in line with Rakhmawati (2018) showing that accountability has a positive and significant influence on the Effectiveness of the School Operational Assistance Fund Management. This means that the better the accountability carried out by the school, the better the level of effectiveness of the management of School Operational Assistance funds from the Government, which is where the more appropriate the reports made by the school, the more accountable the financial statements produced so that it will increase public trust in the school.

C. The Effect of Transparency on the Effective Management of School Operational Assistance Funds from the Government

Transparency is the freedom and openness of access to information in various institutional processes so that those who need it can easily access it (Haqiqi, 2019). The test results using multiple linear regression are in line with the formulated hypothesis which shows that transparency has a positive effect on the effectiveness of managing School Operational Assistance funds from the Government. The regression value shows a positive coefficient value of 0.592 with a significance value of 0.000 which is smaller than $\alpha = 0.05$ (0.000 < 0.05) so that the second hypothesis which states that transparency affects the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga in the study this is accepted. The positive regression coefficient value indicates a unidirectional relationship between transparency and the effectiveness of the management of School Operational Assistance funds from the Government. This result means that the better the transparency of SMAN 1 Marga, the more effective the management of the School Operational Assistance funds from the Government tends to be.

This study supports agency theory which explains the existence of information asymmetry, namely a situation where the principal does not obtain the same information as the agent so that with high transparency the principal can obtain complete information and the occurrence of information asymmetry can be avoided. This research also supports stakeholder theory which is an important principle for stakeholders. Transparency relates to the reporting of activities carried out by schools related to financial reporting standards, performance, and management of School Operational Assistance funds from the Government carried out by schools. Transparency is a very important thing for stakeholders because it plays a role in reducing information asymmetry, misunderstandings, especially information and accountability carried out by the school.

The results of this study also support the theory of stewardship which is a theory that explains human nature which is essentially trustworthy, able to act responsibly, and has integrity and honesty with other parties. So that in this theory the management of the boss's funds is seen as someone who can be trusted to take the best possible action, both in the public interest and stakeholders. Therefore, schools must be able to act responsibly and with high integrity in managing School Operational Assistance funds from the Government which can be done by increasing publication efforts to the public so that accountability reports on the use of School Operational Assistance from the Government are known by the public which will foster trust in the community. the performance of the school's fund management.

This result is consistent with good government governance which explains that schools act as stewards, who accept responsibility for managing the School Operational Assistance funds from the Government provided by the central government for the benefit of the community as beneficiaries. The management of School Operational Assistance funds from the Government needs to be carried out following technical guidelines and following the norms and values adopted by the people as beneficiaries and schools can become public servants to be able to accommodate the real needs of the people.

The results of this study indicate that transparency has a positive and significant effect on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga. These results are consistent with agency theory related to transparency which greatly influences decision making, planning, and implementation of activities. Based on the results of the interpretation of the regression coefficient which states that if transparency is increased, it will increase the level of effectiveness in managing the School Operational Assistance fund from the Government at SMAN 1 Marga. Vice versa if transparency decreases, it will reduce the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga. This study is in line with Haniiyah (2014) which state that transparency has a significant and positive effect on the performance of the...
management of School Operational Assistance funds from the Government.

V. CONCLUSION

The accountability variable has a positive and significant effect on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga, Tabanan Regency. This means that the better the accountability carried out by the school, the better the effectiveness of managing School Operational Assistance funds from the Government. The variable of transparency has a positive and significant effect on the effectiveness of the management of School Operational Assistance funds from the Government at SMAN 1 Marga, Tabanan Regency. This means that the better the transparency in the management of School Operational Assistance funds from the Government carried out by schools, the better the effectiveness of the management of School Operational Assistance funds from the Government.

This research was conducted at SMAN 1 Marga, future research is then expected to use a different research period and expand the research location not only in Tabanan Regency, such as using samples at public high schools in Badung Regency or Denpasar City to obtain research results with a high level of generalization, higher. Further researchers are also expected to be able to add other independent variables such as reporting systems, supervision, and community participation that can affect the effectiveness of the management of School Operational Assistance funds from the Government so that the results of this research are expected to be used as references and reference material for further research so that it can be developed to expand the object of research.

School officials are expected to make more savings in the use of School Operational Assistance funds from the Government, to avoid unnecessary expenditures. Schools are expected to further increase socialization to parents regarding the amount and management of School Operational Assistance funds from the Government which will be used for the realization of school programs so that the involvement of student guardians can be input and considered for decision-making and policies in improving the effectiveness of School Operational Assistance fund management. from the Government. Schools are expected to be able to increase independent monitoring carried out by schools regarding the management of School Operational Assistance funds from the Government, this is done to ensure the implementation of policies and programs following the targets and plans that have been set. Schools are expected to increase their efforts to publish public policies through mass media so that schools are expected to be more transparent in announcing policies that are made as a form of accountability and transparency of schools in managing School Operational Assistance funds from the Government to the government and the community.

The community is expected to play a greater role in the formulation of the directions and policies for the School Operational Assistance fund from the Government which will be managed to ensure a more effective implementation because the community knows and is involved in making school policy. The community is expected to be more involved in supervising the management of School Operational Assistance funds from the Government so that the overall benefits can be felt. The importance of accountability and transparency in the use of School Operational Assistance funds from the Government to the public is a form of control from the community to increase the effectiveness of the school's management of School Operational Assistance funds from the Government.

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