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School Financial Management based on Accountability and Transparency

Abstract

This study was conducted with the aim of analyzing school financial management based on accountability and transparency in educational organizations, especially State Vocational Schools in Pekanbaru City. Data collection was carried out on 9 State Vocational Schools in Pekanbaru City, with the number of respondents consisting of principals, treasurers, teachers and members of school committees. The approach used in this study is an exploratory research approach. For the analysis of data and information obtained in research activities used quantitative descriptive techniques. Based on the level of technology readiness as an indicator that shows how ready or mature a technology can be applied and adopted by users/prospective users, it can be on a scale of 3. So that the results of this study can explore financial management in education units with an in-depth analysis of the principles of accountability and transparency in management. finance at the State Vocational School of Pekanbaru City, Riau Province, Indonesia. In general, the results of this study found that financial management at SMK Negeri in Pekanbaru City from the analysis of accountability and transparency has been carried out well, but has not been maximized so that it needs to be improved. This is because some schools are still based on rules and technical guidelines and do not yet have their own innovation/creativity that can support transparency and accountability in financial management. The main contribution of this research is recommendations to improve accountability and transparency of school financial management. The recommendation is the need for innovation and creativity in school financial management so that school financial management becomes flexible. In addition, there is a need for regulations governing the management of school finances, especially funds sourced from school committees.

Keywords: Financial Management, Accountability, Transparency.

Introduction

Organizations that are successful in managing their organizations well can be seen from how the organization manages its finances. If the financial management is done well, it can be said that the organization has been well managed. In the past few decades, financial management only focused on private sector organizations, this can be seen in the submission of tax obligations that are required to submit the relevant annual financial reports, from these reports it can be seen whether the company is in financial management well or not.

The results of the management can be seen by analyzing the financial statements.

Law Number 20 of 2003 concerning the National Education System Law Number 20 of 2003 concerning the National Education System, education is a shared responsibility of the government and society. The management of public trust in education is closely related to the need to create processes and management that ensure that public resources are used properly. These processes and management require good governance. The creation of good governance, is expected to realize the efficiency and

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effectiveness of the implementation of education. (Desi, 2008).

Then emphasized by the 2007 Law on State/Regional Money Management, it turns out that not only private sector organizations need to be regulated in their financial management but public sector organizations also need to do so. Based on the 2007 Law, there is no exception for public sector organizations in the field of education, both universities and schools under the auspices of the ministry of education and culture.

School financial management needs to be done properly and correctly. School financial management is important to do so that the funds obtained can be used effectively and efficiently. Financial managers in schools have the responsibility to manage finances in their schools by referring to the principles of financial management so that school finances can be accounted for both in terms of revenues and expenses made.

The school financial manager can manage the finances by referring to the guidelines in school financial management which are regulated in the Government Regulation of the Republic of Indonesia Number 39 of 2007

concerning State/Regional Money Management that money management is the management of cash and securities including overcoming cash shortages and utilizing optimal cash surplus.

The school organization as a government institution is supervised by the principal. The Government Regulation also explains that internal control and regional functional supervisors and the Supreme Audit Agency are in functional control. Since the school operational assistance fund abbreviated as BOS was rolled out, the method or method of managing school finances is largely the same as managing BOS funds, every expenditure must be accounted for by the manager, where the source of the funds is and what it is used for.

The management and use of BOS funds must be based on established rules or standards, for example there is a mutual agreement and decision between the school's BOS management team, which consists of the teacher council and school committee. The results of the agreement must be stated in writing in the form of minutes of the meeting and signed by all meeting participants.

Table 1.

Use of Funds per Component of Pekanbaru City/City Recapitulation in 2020 Vocational Level

No	Name of School	BOS Funds Budgeted	BOS funds disbursed	Total Student	Accountability
1	Forestry State Vocational School	98.880.000,00	0,00	309,00	Already
2	State Vocational (SMKN) High School 8	39.680.000,00	39.680.000,00	124,00	Already
3	State Vocational High School 1	376.000.000,00	376.000.000,00	1.175,00	Already
4	State Vocational High School 2	733.120.000,00	733.120.000,00	2.291,00	Already
5	State Vocational High School 3	415.040.000,00	415.040.000,00	1.297,00	Already
6	State Vocational High School 4	424.960.000,00	424.960.000,00	1.328,00	Already
7	State Vocational High School 5	504.640.000,00	504.640.000,00	1.577,00	Already
8	State Vocational High School 6	373.760.000,00	373.760.000,00	1.168,00	Already
9	State Vocational High School 7	411.520.000,00	411.520.000,00	1.286,00	Already
10	Agriculture State Vocational School	407.680.000,00	407.680.000,00	1.274,00	Already

Sources: <https://bos.kemdikbud.go.id> (2020)

From table 1 above, it can be seen the amount of each BOS fund distributed and disbursed by each school. From this data, it can be seen that most of the BOS funds have been disbursed, whether their use is in accordance with the guidelines or guidelines set by the government. Facts in the field related to cases involving school financial managers, the managers are often considered not to carry out their functions properly. Financial management is often considered unaccountable and not transparent (Purnomo, 2005). Likewise, the quality of school financial management still needs to be improved, including the

accountability of its fund management (Harjono, 2007).

Reflecting on the cases related to the use of BOS funds by some unscrupulous managers, there are still many violations of these rules and guidelines, several cases concerning the misappropriation of BOS funds, for example several findings by BPKP in several provinces on the management of BOS funds, the Supreme Audit Agency (BPK) The BPK of the Republic of Indonesia (RI) found that there were seven schools in Serang City that did not use the School Operational Assistance (BOS) funds in the amount of Rp 108,278,000. (Mind-of the people, 2019).

Likewise in Riau Province, the Head of the District Attorney's Office (Kejari) Siak Zondri said that the investigation into the alleged corruption of the School Operational Assistance (BOS) fund at SMK 1 Mempura, Siak Regency, had been completed aka P21. Currently, investigators are starting to prepare the files of 3 suspects to be submitted to the Corruption Court. (goriau, 2016).

Therefore, the management of BOS funds must be guarded or supervised by parties with an interest in these funds. There are several ways that can be done to oversee the financial management, namely by applying the management principles according to Law No. 20 of 2003 article 48. The management is based on the principles of justice, efficiency, transparency, and public accountability.

The study conducted by Djatmiati et al (2014) the results of their research suggest that the principles of transparency and accountability are very important and should be highly considered in the context of supervision. There are several obstacles in implementing transparency and accountability such as the readiness of Human Resources and local government financial management systems. Orderly administration and the quality of human resources must be improved continuously to encourage transparency and accountability of local governments. Also local officers should be equipped with knowledge of technical legal issues. Then the research of Ismi Solikhatusun (2016) found that the principle of transparency was implemented quite well because it had a fairly good tendency value and schools had disseminated information on the acceptance of the BOS program to school residents by conveying information in teacher council meetings with committees/parents at the beginning of the school year. The principle of accountability is implemented well because it has a good tendency value (Dewi et al., 2018). The democratic principle is implemented well because it has a good tendency value. Subsequent research By Usman & Yunusa Dangara (2016), the results of his research discuss the concept of accountability in education, its dimensions and relevance in the school system. Some of the factors that hinder accountability in the education system and strategies to increase accountability in the School System such as regular supervision of schools, visionary leadership, effective communication, education audits and adequate funding for the education sector to ensure efficient management and improve quality of service by schools in Nigeria.

School financial management is based on the principles contained in the Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding,

namely the principles of transparency, accountability, effectiveness, and efficiency. The regulation also explains that the four principles are used in the process of managing school finances starting from planning, realizing the receipt and expenditure of education funds, supervision and inspection to accountability. Schools, both public and private schools, have the same task of managing finances based on the principles of financial management. This research was conducted at SMKN in Pekanbaru City, the SMKN in Pekanbaru City was chosen because some of the teachers who teach at the SMKN have economic and accounting education backgrounds or are related to finance, with the hope that their knowledge of financial management can help financial management in their schools. to be better.

Literature Review

Public Accountability in Education

The management of public trust in education is closely related to the need to create processes and management that ensure that public resources are used properly. These processes and management require good governance. With the creation of good governance, it is hoped that the efficiency and effectiveness of education will be realized.

Accountability and transparency are components of good governance. Accountability and transparency are two components that support and complement each other. Public service accountability is intended as the ability of public officials to provide explanations for the implementation of services for which they are responsible. Transparency of public services is intended as the availability of access for stakeholders to obtain information regarding the implementation of public services. (Dyah, 2008 and Llores et al., 2018). This study emphasizes accountability and transparency and is supported by several studies including by Santosa (2005). The results of his research show that there is no difference in the level of accountability and transparency between efficient and inefficient schools. One of the recommendations of the research is, related to the measurement of accountability and transparency of financial management, it is necessary to use more appraiser respondents in order to obtain a valid measurement. Research on accountability and transparency of school financial management has been carried out by Desi (2008). The results of his research indicate that the financial management of public junior high schools in Banyumas Regency has been carried out in an accountable and transparent manner.

Methods

This research is an exploratory research that aims to present data from observations and research. Furthermore, in conducting this research, the researcher tried to describe the analysis of school financial management (SMKN Pekanbaru City), this study used a quantitative approach that emphasized the acquisition of primary and secondary data.

The population of this research is the financial managers of SMKN in Pekanbaru City. The number of financial managers in each SMK is set at 3 people. The total population and sample are 28 people from 9 SMKN in Pekanbaru City. The type of data used in this study is primary data. Primary data sources obtained answers to the analysis of

accountability and transparency of school financial management. Data collection is done through a questionnaire. Questionnaires will be compiled in the form of a questionnaire, the questionnaire is closed. To know financial management based on accountability and transparency. This research questionnaire consisted of 27 statements for the respondent group of teachers, school committee members, principals and treasurers. The questionnaire questions relate to 2 aspects, namely the measurement of accountability and the measurement of transparency in the accountability report of school financial management. The questions for the five aspects are presented in Table 2.

Table 2.

Group of Research Respondents and Aspects Revealed

No	Variabel	Definisi	Indikator	Ukuran	Item	Sumber
1.	accountability	is the degree of financial accountability (<i>financial accountability</i>)	1. Quality of budgeting	Ordinal	1	Santoso (2005) & Dyah (2008)
			2. Periodic financial reports	Ordinal	14	
			3. Annual accountability	Ordinal		
			4. Investigative reports on periodic reports and annual reports.	Ordinal		
2.	Transparency	The degree of openness of school financial management. This variable is measured using a questionnaire instrument that has been used by Santosa (2005)	1. There is information from government service providers regarding their decisions and actions.	Ordinal	No. 15	Santoso (2005) & Dyah (2008)
			2. There is a space for interaction and communication between government service providers and their communities, and	Ordinal	s.d. 27	
			3. There is a response to the aspirations of the community	Ordinal		

Sources: Santoso (2005) & Dyah (2008)

For each question, respondents were given 5 answer choices. The answers to each question are scored from 1 to 4 or not scored (for questions that are not answered or answered "don't know").

The accountability index in this study is an average value that ranges from 1 to 4 which is formed from four respondents, namely the principal, treasurer, teacher, and committee members. The instrument used by Santosa (2005) was developed based on the definition of financial accountability according to Premchand in Halim (2002). Santosa (2005) uses 15 statement items. Of the 15 statement items, in this study 11 statements were used. The unused statement item relates to the school committee's role in financial management. The statement items have been represented by statement items regarding the involvement of the school

committee and parents in the preparation of the RAPBS.

The transparency index is an average value ranging from 1 to 4 which is formed from four respondents for each school, namely the principal, treasurer, teachers, and members of the school committee. The transparency measurement used by Santosa (2005) was adapted from the criteria used in the establishment of the government transparency index (Avalos in Santosa 2005). The difference between the use of measurement in this study and that used by Santosa (2005) is related to the statement items submitted to the respondent. Santosa (2005) used 7 statements, while in this study 9 statements were used.

The measurement of accountability and transparency is based on the answers given by the respondents. Each answer represents a score of 1 to 4. Overall accountability and

transparency are measured by the average score of all respondents' answers to all statements. The average score range is in the following ranges:

- Average score 1: Very unaccountable, very non-transparent
 Average score 2: Not accountable, not transparent
 Average score 3: Accountable, transparent
 Average score 4: Very accountable, very transparent

Data analysis was carried out by first identifying and categorizing school financial management. Subsequent analysis was carried out with descriptive statistics with the aim of explaining the picture studied through sample data without analyzing and making generally accepted conclusions. Descriptive statistical analysis includes the mean (mean), standard deviation.

Result

The results of the research are presented through descriptive analysis, namely to find out how the financial knowledge of financial managers of SMKN education units in the city of Pekanbaru, descriptive analysis is carried out through measures of central symptoms and measures of variability. Measurement of central symptoms such as mean, median and mode, while measurement of variability such as range of scores and standard deviation (Gusnardi, 2019). In this study, the average value and standard deviation were used to describe the financial management of the Pekanbaru City SMKN education unit in terms of accountability and transparency. The financial management of SMKN education units in the city of Pekanbaru is measured and operationalized through 2 dimensions, namely accountability and transparency with 27 indicators. The following presents the results of a descriptive analysis of financial management behavior.

Result and Discussion

Table 3.

Descriptive Statistics of Financial Manager

Indicators	Average	Std. Dev.	Max.	Min.	Criterion
P1	3,43	0,81	4,33	2,00	Not good
P2	3,19	0,66	4,00	2,33	Not good
P3	3,14	0,54	4,00	2,33	Not good
P4	2,90	0,32	3,33	2,33	Not good
P5	3,00	0,38	3,67	2,33	Not good
P6	2,05	0,40	2,67	1,33	Poorly
P7	2,52	0,98	4,00	1,00	Not good
P8	3,33	0,54	4,00	2,67	Not good
P9	3,52	0,50	4,00	2,67	Good
P10	3,10	0,66	4,00	2,33	Not good
P11	3,81	0,38	4,33	3,33	Good
P12	3,57	0,37	4,00	3,00	Good
P13	3,52	0,38	4,00	3,00	Good
P14	3,52	0,38	4,00	3,00	Good
P15	3,10	0,53	3,67	2,00	Not good
P16	3,05	0,59	3,67	2,00	Not good
P17	3,33	0,61	4,33	2,67	Not good
P18	3,76	0,25	4,00	3,33	Good
P19	3,52	0,42	4,00	3,00	Good
P20	3,52	0,42	4,00	3,00	Good
P21	3,57	0,37	4,00	3,00	Good
P22	3,62	0,40	4,00	3,00	Good
P23	3,62	0,56	4,00	2,67	Good
P24	3,38	0,59	4,00	2,33	Not good
P25	3,52	0,38	4,00	3,00	Good
P26	3,19	0,38	3,67	2,67	Not good
P27	3,95	0,23	4,33	3,67	Good
Overall	3,21	0,19	3,45	2,92	Not good

Sources: Data Processing (2020).

Overall, an average score of 3.21 was obtained and it was closer to a score of 3. This means that the financial management of SMKN education units in Pekanbaru city in general is still not good. When viewed based on indicators, the highest average score of 3.95 is closer to a score of 4 and is considered good, which is related to the timeliness of submitting the RAPBS accountability report. On the other hand, the lowest average score of 2.05 is closer to a score of 2 and is still low, which is related to the involvement of parents in the discussion of the RAPBS concept before it was ratified.

- **Financial Management Accountability**

The research discussion on school financial management is evaluated from the point of view of financial management accountability by analyzing through three financial management processes, namely the budget preparation process, the financial reporting process, and the report verification process.

- **Budgeting**

Every activity must of course make a plan, especially a budget plan, when viewed in terms of the timing of the implementation of

the preparation of the budget, the respondent's answer to the statement of discipline in the preparation of the RAPBS at the beginning of the budget year, the respondent's response or answers ranged from "sometimes late" with a score of 3 and "always on time" with an average score of 3.43.

Activities and the process of preparing school budget plans, some respondents from State Vocational Schools in Pekanbaru City assessed that in preparing budgets the school always used economic considerations and which priority scales were most in need and important, especially in the allocation of activity expenditures. Respondents' answers to the assessment of the use of priority scales and economic considerations in budgeting are presented in Table 4.2.

As shown in table 4, most of the respondents (12 respondents or 57.14%) said that in the preparation of the RAPBS with economic considerations in determining the allocation of activities. Budgeting by respondents is considered as far as possible having taken into account the priority scale by first conducting an inventory of sources of funds and making decisions based on economic considerations.

Table 4.

Summary of Scores on Financial Management Accountability of Pekanbaru City Vocational Schools

Summary of the Average Value of the Accountability Measurement Score															
Name	Institution												Amount	Average	
		1	2	3	4	5	6	7	8	9	10	11			
1	1	1	2	2	2	3	1	1	3	2	2	2	21,00	1,91	
2		4	3	3	4	3	1	3	3	4	4	4	36,00	3,27	
3		4	2	2	2	3	2	1	2	2	2	4	26,00	2,36	
4	2	5	5	3	2	3	2	2	5	5	2	5	39,00	3,55	
5		3	3	2	3	3	2	3	2	3	2	4	30,00	2,73	
6		4	2	4	4	3	2	3	5	3	4	4	38,00	3,45	
7	3	3	2	4	4	3	2	3	3	3	3	4	34,00	3,09	
8		4	3	4	3	3	3	3	3	3	3	4	36,00	3,27	
9		4	2	4	3	3	3	3	3	3	3	4	35,00	3,18	
10	4	4	3	3	3	3	2	4	3	3	4	4	36,00	3,27	
11		4	3	3	2	4	2	4	3	4	4	4	37,00	3,36	
12		5	5	5	2	4	2	4	3	4	4	3	41,00	3,73	
13	5	4	3	4	3	3	3	3	3	4	2	4	36,00	3,27	
14		4	3	4	2	3	1	3	3	4	2	3	32,00	2,91	
15		4	3	1	4	1	2	3	3	4	3	3	31,00	2,82	
16	6	3	4	3	3	3	2	1	4	4	4	4	35,00	3,18	
17		3	4	3	3	3	2	1	4	4	4	4	35,00	3,18	
18		3	4	3	3	3	2	1	4	4	4	4	35,00	3,18	
19	7	2	4	3	3	3	2	2	4	4	3	4	34,00	3,09	
20		2	4	3	3	3	2	2	4	4	3	4	34,00	3,09	
21		2	3	3	3	3	3	3	3	3	3	4	33,00	3,00	
Average		3,4	3,1	3,1	2,9	3,0	2,0	2,5	3,3	3,5	3,1	3,8	34,00	3,09	
		3	9	4	0	0	5	2	3	2	0	1			

Sources: Data Processing (2020)

- **Financial management accountability**

Accountability for school financial management is carried out in the form of reporting on the use of funds sourced from the government (APBD) as well as reporting on school finances to the respective school committees.

The financial reports prepared by the school consist of 3 reports, namely monthly and quarterly routine reports and annual reports. The assessment of financial statements, especially those related to accountability, is based on respondents' answers regarding the suitability of the use of funds and the provisions and needs, as shown in Table 4.

Based on data and data sources with related parties, all respondents stated that they always submitted routine reports to the school committee but one school stated that they were always late in submitting the report.

Regarding the content of the report, most stated that they had presented and conveyed most and all of the information that must be reported. The different perceptions of respondents regarding the level of depth of report content that must be submitted to the school committee are the main cause of the incomplete content of the report. For school committees, the completeness of the contents of the report will make it easier for them to process and verify reports.

Regarding the implementation of the meeting involving schools, school committees, and parents, the meeting was held to report the realization of the school budget, 5 schools stated that they were always on time, while 2 schools stated that they were on time, while 2 schools stated that they were on time, sometimes too late. Activities and the holding of the annual meeting on the delivery of school financial accountability is usually carried out in conjunction with the preparation of the next year's RAPBS.

- **Report Verification**

Verification of reports is one of the elements of accountability submitted by agents to principals. The school committee that acts to verify the school's financial realization reports acting as an agent. Based on respondents' answers, the school committee has sufficient opportunity to verify the school's financial statements. A total of 10 respondents (47.62%) of respondents stated that there is an opportunity for those who want to verify the accountability of the RAPBS. In addition, for various responses and complaints related to

school financial reports, all respondents stated that the responses and complaints were responded to and followed up by the school authorities.

In general, the parties involved in budget preparation, financial reporting, and report verification play an important role in making school management accountable. This is reflected in the answers of the respondents, both the committee chairman and the school. Of the 7 school respondents, 5 of them stated "strongly agree" that the school committee played a major role in creating an accountable financial management process, while 2 other respondents stated "agree". On the other hand, 8 respondents stated "strongly agree" that the school plays a major role in creating an accountable financial management process, and 7 respondents stated "agree". In addition, all respondents stated that the process of managing school finances in their respective schools was quite accountable.

Financial management accountability can also be seen from the accountability index scores of each school. This accountability index is an average value ranging from 1 to 4 on 11 questions which is an indicator of the quality of budget preparation, periodic financial reports, annual accountability, and investigative reports on periodic reports and annual reports. The average value of the accountability index for the 7 schools is 3.09 as shown in Table 4.3. The average value of this accountability index indicates that in general budget management has been carried out in an accountable manner.

- **Financial Management Transparency**

With regard to school financial transparency, there were four questions/statements given to respondents regarding the availability of access to information, openness of information delivery by schools, communication of decision making, and media for information delivery. Specifically for the statement of availability of access to information, all principal respondents stated that access to information was adequate about school financial management.

From the results of the return of the questionnaire regarding the school's respondents, it was confirmed by almost all of the school committee respondents. In addition, almost all respondents also stated that they had provided information openly to related parties regarding the use of school finances, this was also confirmed by respondents from school committee members. In general,

schools should publicly disclose information about school finances. On the other hand, schools must also provide access to information to the public.

When viewed in accordance with applicable norms or rules, decision making related to school finances always begins with communication between related parties. The communication process carried out will be able to reduce information imbalances that can lead to misunderstandings. In this case, all respondents from the school which were also confirmed by the respondent from the head of the school committee stated that the communication between interested parties and the school was quite good. Intensive

communication has been carried out between the school and parents and the school committee.

Regarding the media for delivering financial information, all school respondents stated that the information was conveyed openly through available information delivery media. Normatively, the availability of media for the delivery of financial information must always be available so as to make it easier for interested parties to access it. In general, respondents' assessment of the delivery of financial information by schools is presented in Table 5.

Table 5.

Summary of Scores on Measurement of Financial Management Transparency of Pekanbaru City Vocational Schools

Name	Institution	Summary Average Score Transparency Measurement Score																Amount	Average
		12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27		
1	1	3	2	2	3	3	3	3	4	3	3	4	3	2	3	3	3	47	1,69
2		4	4	4	4	3	3	4	3	4	4	4	3	3	4	2	4	57	3,56
3		4	4	4	4	3	3	4	4	4	4	4	2	2	4	4	4	58	3,63
4	2	3	3	3	3	5	5	5	5	2	3	3	5	2	3	3	5	58	3,63
5		3	3	3	3	3	4	3	3	3	3	4	4	3	3	3	3	51	3,19
6		4	4	4	3	3	4	4	3	4	4	4	3	3	4	3	3	57	3,56
7	3	4	4	4	3	3	4	4	4	4	4	4	4	4	4	3	4	61	3,81
8		4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	63	3,94
9		4	4	4	4	3	4	3	4	4	4	4	4	3	4	4	4	61	3,81
10	4	4	4	4	4	3	3	4	3	4	4	4	4	4	4	3	4	60	3,75
11		4	4	4	3	3	3	4	4	4	4	4	4	3	4	3	4	59	3,69
12		3	3	3	3	5	3	3	3	3	3	3	4	3	4	2	5	53	3,31
13	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64	4,00
14		3	3	3	3	3	4	3	3	3	3	3	4	3	4	4	4	52	3,25
15		3	3	3	3	1	2	3	2	3	3	3	4	4	3	3	4	47	2,94
16	6	3	3	3	2	2	3	4	3	3	3	4	4	3	3	4	50	3,13	
17		3	3	3	2	2	3	4	3	3	3	4	4	3	3	4	50	3,13	
18		3	3	3	2	2	3	4	3	3	3	4	4	3	3	4	50	3,13	
19	7	4	4	4	3	3	2	4	4	4	4	4	3	3	3	4	56	3,50	
20		4	4	4	3	3	2	4	4	4	4	4	3	3	3	4	56	3,50	
21		4	4	4	3	3	4	4	4	4	4	4	3	4	4	4	4	61	3,81
Average		3,57	3,52	3,52	3,10	3,05	3,33	3,76	3,52	3,52	3,57	3,62	3,62	3,38	3,52	3,19	3,95	56	3,49

Sources: Data Processing (2020)

In general, based on data related to 7 schools, the process of managing and reporting school finances has been carried out quite transparently. Regarding the statement that "as a whole the school has been transparent in the management and reporting of school finances," 9 respondents (42.86%) stated "strongly agree", and 12 respondents (57.14%) stated "agree", as shown in Table 5.

The condition of transparency in financial management can also be seen from the value

of the transparency index of each school. This transparency index is an average value ranging from 1 to 4 on 11 questions representing indicators of 1) information from government service providers regarding their decisions and actions, 2) the existence of space for interaction and communication between government service providers and them. community., and 3) response to community aspirations. The average value of the school transparency index is 3.55 as

shown in Table 5. This index shows that in general the budget management has been carried out transparently.

In particular, data obtained from school committee members regarding the need for an external audit of the RAPBS accountability report. Respondents stated that an external audit does not have to be carried out as long as the school has reported the responsibilities of the RAPBS openly and clearly. In addition, respondents also stated that the internal audits carried out by the school committee and by the functional supervisory apparatus of the Regional Supervisory Board were sufficient to represent the accountability audit function of the APBD.

Another questionnaire result is about the use of information in the RAPBS accountability report. The information in the RAPBS accountability report is used for different purposes by each stakeholder. As presented in Table 4.3, most of the respondents considered the RAPBS accountability report to provide value-added information. This means that the information content in the RAPBS accountability report is sufficient to influence respondents' decision making, in this case to assess the performance of school financial management.

Discussion

• Analysis of Financial Management Accountability of Pekanbaru City Vocational High School

In general, accountability for budgeting must be carried out on time considering the function of the budget is not only as a tool for ratifying school expenditures but also as a tool for planning activities. Some respondents consider budgeting to involve teachers, school committees, and parents of students. From the results of the study, it can be stated that the accountability of school financial management in Pekanbaru City State Vocational Schools still needs to be improved so that financial management can meet the accountability requirements, and in accordance with technical instructions that must be guided by each SMKN.

The results of this study are generally related to research conducted by Rita Pusvitasari & Mukhamad Sukur (2020) whose research results show that school financial management in fulfilling educational facilities at SD Muhammadiyah 1 Krian is carried out through school budget planning, absorption of school budgets, bookkeeping (accounting) school finances, accountability (accountability) school finances. This research has implications for the importance of financial management in the fulfillment of educational facilities and

infrastructure through the involvement of stakeholders, both internal and external, in order to evaluate, analyze, monitor and fulfill various school needs.

Especially for the results of the accountability analysis of school financial management at the Pekanbaru City State Vocational School, in line with research conducted by Masyitah (2019) in his research, it showed that the accountability of BOS fund management in principle had been carried out quite well, although there were still technical problems.

Other research related to the results of this study, Ristya Dwi Anggraini (2013), concluded that the accountability for budget management of BOS funds in the RKAS program can be seen with the accountability report for the use of BOS funds in the form of attachments to the BOS forms K-1, K-2, K-06B, and K-7 signed by the Principal, School Treasurer, and Head of the School Committee and sent to the UPTD and the Central BOS Team.

The results of other similar studies were carried out by Wahinun et al (2016). shows that the implementation of accountability in the management of BOS funds has been running quite well, this can be seen in the RKAS in the implementation of BOS funds, the conformity of rules and technical instructions for the use and implementation of BOS funds with their realization, as well as the implementation of reporting and accountability of BOS funds to madrasah, city/district central government funds. This fact shows that the madrasah has carried out the BOS fund management process in accordance with government regulations or technical guidelines for its management.

The results of the next study conducted by Novie Kiftiah Maries et al (2017) the results show that the Mardlatiilah foundation (the school) has implemented accountability in financial management, this can be seen from the accountability of financial statements at meetings and publications through bulletin boards posted in schools.

In connection with the results of this study, it is also in line with the research conducted by Mesi Putri Yenti et al (2018) whose results show that the application of the principle of accountability in the management of committee funds has been going well. The principle of accountability is seen from the Letter of Accountability (SPJ) for the use of committee funds for one academic year which is given to parents at committee meetings at school.

The research results are the same as the results of this study stated by Bobi Amalanda (2018) which states that the implementation of accountability in the financial management of BOS funds has gone well, namely the implementation of reporting and accountability of

BOS funds to schools and the central government. This fact shows that the school has carried out the BOS fund management process in accordance with central government regulations and technical guidelines for its implementation.

Felik Bi Kuantha Ginting et al (2019) are other researchers who conclude that transparency in school administration, performance standards, and community participation simultaneously have a positive and significant effect on school financial accountability.

Other research related to the results of this study by Ristya Dwi Anggraini (2013). The results stated that the accountability of BOS fund budget management in the RKAS program can be seen with the accountability report for the use of BOS funds in the form of an attachment form that has been fulfilled properly in accordance with the standards set by the government.

Based on the results of this study that the level of financial management accountability still needs to be improved, there are several ways that can be done to increase accountability, especially in school financial management.

One of these methods as proposed by Slamet (2005) that other efforts that must be made to anticipate deviations from educational accountability, especially those carried out by formal institutions (schools) are in the following ways: 1) Schools must develop rules about the accountability system, 2) Schools need to develop behavioral guidelines and a system for monitoring the performance of school administrators and a supervisory system with clear and firm sanctions, 3) Schools develop a school development plan and submit it to the public or stakeholders at the beginning of each fiscal year, 4) Develop clear indicators about measuring school performance and conveying it to stakeholders, 5) Measuring the achievement of educational service performance and conveying the results to the public or stakeholders at the end of the year, 6) Providing responses to questions and public complaints, 7) Providing information on school activities to the public who will get education services, 8) Update the new performance plan as a new commitment agreement. The eight efforts above, all rely on the ability and willingness of the school to make it happen. If schools know their resources, they can be more easily mobilized to realize and increase accountability.

- ***Analysis of Financial Management Transparency of Pekanbaru City Vocational High School***

The results of the research related to the transparency of the financial management of

State Vocational Schools in Pekanbaru City resulted that financial management at State Vocational Schools in Pekanbaru City still needed to be improved even though the implementation had been carried out transparently according to technical instructions on school financial management. The results of this study are the same as the results of studies that have been carried out by several previous researchers. The same result can be seen from the research conducted by Ristya Dwi Anggraini (2013) which states that the transparency of the BOS fund budget management in the RKAS program at SDN Ayahkeling VIII is very transparent. This can be seen from the disclosure of information regarding the receipt of BOS funds as well as the information provided regarding the BOS fund budget in the RKAS program. While the participation of BOS fund budget management in the RKAS program, many parties participated.

In connection with the results of this study, it is also in line with the research conducted by Mesi Putri Yenti et al (2018) whose results show that the application of the principle of transparency in the management of committee funds has been going well. Another researcher Windarti (2015) said that transparency affects the effectiveness of school financial management.

Other research related to transparency was carried out by Sugiono Eksantoso (2020) who stated that transparency could encourage increased accountability in the management of BOS funds. Subsequent research by Bobi Amalanda (2018) states that the implementation of transparency in the financial management of BOS funds has gone well, namely with the RKAS in planning for BOS funds, conformity with rules and using technical instructions in the use and implementation of BOS funds with their realization. This fact shows that the school has carried out the BOS fund management process in accordance with central government regulations and technical guidelines for its implementation.

Another research with the same results, namely by Denny Boy & Hotniar Siringoringo (2009) showed that the transparency of the management of school income and expenditure budgets has a positive influence on the participation of parents in education financing. Another study by Fenny Trisnawati (2018) The results show that accountability and transparency affect the financial management of madrasah. Then the same results were found by Felik Bi Kuantha Ginting et al. (2019) The results of his research show that transparency in school administration, performance standards, and community participation partially have a positive and significant effect on school financial accountability. It was also found that

transparency in school administration, performance standards, and community participation simultaneously had a positive and significant effect on school financial accountability.

Another study related to the results of this study conducted by Ristya Dwi Anggraini (2013) said that the transparency of the BOS fund budget management in the RKAS program at SDN Boykeling VIII was very transparent. This can be seen from the disclosure of information regarding the receipt of BOS funds as well as the information provided regarding the BOS fund budget in the RKAS program.

The results of this study indicate that the implementation of transparency in the management of BOS funds has been running quite well, this can be seen by the existence of RKAS in the implementation of BOS funds, compliance with rules and technical instructions for the use and implementation of BOS funds with their realization, as well as the implementation of reporting and accountability of BOS funds to madrasahs., city/district central government funds. This fact shows that the madrasah has carried out the BOS fund management process in accordance with government regulations or technical guidelines for its management. Mifta Indah Wahinun et al (2016).

The results of research conducted by Novie Kiftiah Maries et al (2017) show that the implementation of the transparency of the Mardlatillah foundation is quite good, as indicated by the public trust in the education providers of the foundation.

In general, the results of this study found that financial management at SMK Negeri in Pekanbaru City from the analysis of accountability and transparency has been carried out well, but has not been maximized so that it needs to be improved. There are several ways that can be done to increase transparency, especially in the management of school finances. The school is expected to be able to develop innovation and be creative in adapting to the times, especially those relating to technological devices so that public access to their information needs is more open and easy, for example through the school website, holding FGD forums, and mass media publications. This is because the average SMKN in Pekanbaru City also has a major or study program related to technology and information.

The main contribution of this research is recommendations to improve accountability and transparency of school financial management. This increase can be done if all parties related to financial management understand the school financial management that has been set by the government.

Conclusion

In general, the results of this study found that financial management at SMK Negeri in Pekanbaru City from the analysis of accountability and transparency has been carried out well, but has not been maximized so that it needs to be improved. This is because some pretentious people still adhere to the rules and technical guidelines and do not yet have their own innovation/creativity that can support transparency and accountability in financial management.

The main contribution of this research is recommendations to improve accountability and transparency of school financial management. The recommendation is the need for innovation and creativity in school financial management so that school financial management becomes flexible. In addition, there is a need for regulations governing the management of school finances sourced from school committee funds.

Based on the results of this study, it is necessary to suggest financial management based on transparency and accountability. To improve financial management transparency in school institutions, each school is expected to always develop innovations that adapt to the times, especially those related to technological devices so that public access to their information needs is more open and easy, for example through school websites, holding FGD forums, and publications. mass media. Likewise with the issue of accountability, accountability in educational institutions can be managed properly by always complying with special rules or regulations in the implementation of daily education. And adhere to the code of ethics for education.

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