



(RESEARCH ARTICLE)



Moderated by individual morality: factors affecting the accountability of school operational assistance (Dana BOS) fund management

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Abstract

This study aims to examine and analyze the influence of apparatus competence, leadership, and community participation on the accountability of the management of School Operational Assistance (BOS) funds, with individual morality as a moderating variable. The background of this study is based on the high potential for irregularities in BOS funds in schools, especially in Tabanan Regency, as well as the importance of strengthening accountable and transparent financial governance. This study uses a quantitative approach with Partial Least Square (PLS) analysis technique. The sample in this study amounted to 121 respondents consisting of principals, vice principals, BOS treasurers, teachers, and school committee members from nine public high schools in Tabanan Regency. The results of the analysis showed that apparatus competence, leadership, and community participation had a positive and significant effect on the accountability of BOS fund management. In addition, individual morality was proven to significantly moderate the relationship between the three variables on accountability, with a coefficient of determination (R^2) of 0.996, indicating a very strong level of model explanation. These findings indicate that the accountability of BOS fund management is not only influenced by the technical aspects of the institution but is also determined by the moral quality of the individuals involved in the management process.

Keywords: Accountability; Bos Funds; Apparatus Competence; Leadership; Community Participation; Individual Morality

1. Introduction

Quality education is one of the keys to successful national development. To support an optimal education process, the government has established various policies, one of which is the School Operational Assistance (BOS) program. This program is designed to assist schools in meeting their operational needs without financially burdening parents. With the existence of BOS funds, schools have the flexibility to run quality education programs. BOS funds are expected to improve the quality of education through the fulfillment of various school needs, including the purchase of textbooks, teaching aids, maintenance of school facilities, and payment of honorarium for honorary teachers. Through stipulated regulations, such as Permendikbud Number 3 of 2019 on Regular BOS Technical Guidelines and Permendikbud Number 6 of 2021 on BOS Technical Guidelines, the government regulates the governance of BOS funds from planning to reporting on the use of funds. This process involves the preparation of a School Activity and Budget Plan (RKAS) involving the teachers' council, school committee and other relevant parties. After the proposal for the use of the funds is approved by the education office, the funds are disbursed directly to school accounts. Although the procedures have been designed in detail, in practice the management of BOS funds still faces various challenges. Problems that often arise include misuse of funds, inflation of costs, late reporting, and nepotism in the procurement of goods and services.

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Fraud in the management of BOS funds not only undermines public trust in educational institutions but also has a negative impact on the quality of education services themselves. Unfortunately, the limited competence of school officials and weak supervision are still loopholes that can be utilized for fraudulent practices (Antoni et al., 2021). Bali, as one of the provinces with a growing education sector, faces various challenges in managing education funds, including School Operational Assistance (BOS) funds. With the growing number of schools and the need for transparency in education budget management, the issue of BOS fund irregularities has become one of the main concerns. Although Bali is better known as a tourist destination, the education sector has a crucial role in shaping quality human resources. Therefore, it is important to ensure that the BOS funds disbursed are used in accordance with their allocation to improve the quality of education in Bali.

This study aims to explore the factors that influence the management of BOS funds in Kabupaten Tabanan and its impact on the quality of education in the region. Based on preliminary findings, in addition to technical problems such as reporting delays and data input errors, there are also serious challenges related to the misuse of BOS funds.

2. Literature Review and Hypothesis Development

Apparatus competence is a crucial aspect in public financial management, particularly in the management of BOS funds. According to Spencer and Spencer (1993), competence includes knowledge, skills and professional attitudes that must be possessed by school administrators, principals and related parties in managing the education budget. Competent officials have a good understanding of the applicable regulations (Robbins and Judge, 2013), are able to apply the principles of transparency and accountability (Mardiasmo, 2018), and ensure that fund management runs efficiently and effectively. Conversely, a lack of competence can increase the risk of irregularities, recording errors, and even misuse of funds (Halim and Abdullah, 2010).

School officials' understanding of applicable regulations reflects the level of individual competence in the school organization. Individual competence, especially in managerial skills, is an essential factor that must be possessed by the apparatus in every organization. This competence includes both intellectual and practical expertise. As agents in the management of BOS funds, schools must comply with the regulations that have been determined. Public accountability in the management of BOS funds is realized through the obligation of schools to account for every activity and use of funds to external parties who give trust (Septiani, 2016). Thus, the accountability of school apparatus plays a role in reducing information asymmetry and increasing the transparency of BOS management for stakeholders.

The importance of apparatus competence in creating accountability in the management of BOS funds has been supported by various studies. Studies conducted by Aziiz and Prastiti (2019), Mada et al. (2017), Julianto and Dewi (2019), Mahayani (2017), Atiningsih and Ningtyas (2019), Babulu (2020), Aulia (2018), Agustningsih (2020), Hardiningsih (2020), and Pahlawan et al. (2020) showed that the competence of school officials has a positive influence on the accountability of BOS fund management. An increase in the competence of the apparatus has an impact on a better understanding of regulations, higher administrative skills, and stronger moral awareness in carrying out their duties. With adequate competence, the apparatus can ensure the use of funds in accordance with regulations, reduce the risk of misuse, and increase public trust in the school financial management system.

H1: Apparatus competence has a positive effect on the accountability of BOS fund management.

The school principal is the highest formal leader within the school with a central role in the management of BOS funds. The leadership style applied by the school principal has great potential to influence the level of accountability. Effective leadership increases the transparency and accountability of BOS fund management through correct procedures, effective communication, and the involvement of stakeholders in the fund management process. School principals must be able to account for the use of BOS funds transparently and in accordance with existing regulations (Mulyasa, 2013).

Previous research shows that the leadership of school principals has a positive influence on the accountability of BOS fund management. This is based on various theories that emphasize that effective leaders can create transparency, encourage stakeholder participation, and uphold good governance principles. Research by Ratu et al. (2018) found that leadership has a positive effect on the accountability of financial fund management. Handayani (2019) showed that principals with a participative leadership style tend to have a higher level of accountability in managing BOS funds because they involve more parties in the decision-making process. Sudirman (2020) found that the transformational leadership style of school principals significantly contributed to improving the accountability of BOS fund management.

H2: Leadership has a positive effect on the accountability of BOS fund management.

Community participation in the management of BOS funds plays an important role in improving transparency and accountability. This involvement includes decision-making and supervision of BOS funds so that they are used effectively in accordance with the objectives. According to Carreira et al. (2016), public participation is a major element in democracy that influences public policy, while Dewi (2019) emphasizes that the success of BOS fund management is highly dependent on community involvement. In the perspective of agency theory, the relationship between the government (principal) and schools (agent) has the potential to cause information asymmetry that can trigger conflicts of interest (Widyaningdyah, 2001). Community participation becomes a monitoring mechanism to reduce information inequality and increase transparency (Mayasari, 2012). Public accountability in the management of BOS funds is also a logical consequence of this relationship (Haryanto, 2007 in Septiani, 2016).

Contingency leadership theory states that leadership effectiveness depends on the fit between the principal's leadership style and the situation at hand (Robbins and Judge, 2015). Adaptive school principals can open space for community participation in decision-making and supervision of BOS funds, thus increasing transparency and accountability (Surya et al., 2014). Meanwhile, Kohlberg's (1958) moral reasoning theory explains that community supervision can encourage ethical behavior in the management of BOS funds. The presence of the community strengthens accountability, as individuals with high morality are more compliant with ethical rules and norms in financial management (Rahimah et al., 2018).

Previous research findings also support the positive relationship between community participation and accountability in the management of BOS funds. Studies conducted by Mada et al. (2017), Julianto and Dewi (2019), Mahayani (2017), Atiningsih and Ningtyas (2019), Pahlawan et al. (2020), and Babulu (2020) show that community participation significantly contributes to increased accountability in fund management. The results of this study strengthen the theoretical and empirical basis that community involvement plays a role in creating transparency, reducing asymmetric information, and increasing public accountability in the use of BOS funds. Thus, the third hypothesis is proposed as follows.

H3: Community participation has a positive effect on the accountability of BOS fund management.

In agency theory, schools as agents must carry out the tasks entrusted to them by the principal. Schools must comply with applicable laws and regulations. In the theory of moral reasoning, it is explained that individuals who have a high moral level will be able to prevent fraud because individuals who have high morals will obey the rules in accordance with universal ethical principles, and vice versa, individuals who have low morals tend to make decisions based on their own desired rights and do not obey applicable rules and obligations.

By having high morals, schools will be able to carry out their duties and responsibilities to the central government properly and correctly in accordance with universal ethical principles so as to realize accountability in the management of BOS funds. Aziiz and Prastiti (2019), Mada et al., (2017), Julianto and Dewi (2019), Mahayani (2017), Atiningsih and Ningtyas (2019), Babulu (2020) and Pahlawan et al., (2020) added the results that the competence of school officials has a positive influence on the accountability of BOS fund management.

H4: Individual morality strengthens the effect of apparatus competence on the accountability of BOS fund management.

3. Methods

This study examines the effect of apparatus competence, leadership, and community participation on the accountability of BOS fund management as well as the influence of individual morality in strengthening the influence of apparatus competence, leadership, and community participation on the accountability of BOS fund management. Before conducting statistical data testing, the research sample, data type, and data source must be determined first. Then, the hypothesis was tested using SEM PLS. The scope of this research is BOS Fund Management (Y) which is influenced by Apparatus Competence (X1), Leadership (X2), Community Participation (X3), and moderated by Individual Morality (Z).

The population used was all school members in SMAN 1 Tabanan, SMAN 2 Tabanan, SMAN 1 Kediri, SMAN 1 Kerambitan, SMAN 1 Marga, SMAN 1 Penebel, SMAN 1 Baturiti, SMAN 1 Selemadeg, SMAN 1 Pupuan which amounted to 345 respondents. In this study, the samples used were the Principal, Vice Principal, School BOS Treasurer, Teachers, and School Committee Board in State Senior High School in Tabanan Regency which amounted to 121 respondents.

The method used to determine the sample in this study was non-probability sampling by purposive sampling. Purposive sampling is where the researcher determines the sampling by setting specific criteria in accordance with the research objectives so that it is expected to answer the research problem. This technique was chosen because it allows

researchers to determine respondents based on certain criteria that are relevant to the research focus. Respondents in this study consisted of parties who had direct involvement in the management of BOS funds, such as school principals, school treasurers, and school committee members. These criteria were chosen to ensure that the respondents had a deep understanding of the research variables, namely apparatus competence, leadership, community participation, and individual morality.

4. Result and Discussion

4.1. Inner Model Evaluation Test Results

After the data has passed the outer model test, data processing of the research variables can proceed to the structural model testing stage to be able to fulfill the contribution of the independent variables (X) to the dependent variables (Y). The following structural model testing criteria that must be met in this study are the value of the coefficient of determination (R²)

4.2. R-Square Test Results (R²)

The R-Square value is used to measure the level of variation in changes in the independent variable on the dependent variable. The R² criteria consist of three classifications, namely R² values of 0.75, 0.50, and 0.25 as strong, moderate, and weak Hair (2017). Changes in R² value can be used to see whether the effect of exogenous latent variables on endogenous latent variables has a substantive effect. In this structural model, there are two dependent variables, namely: Accountability (Y). The coefficient of determination (R²) of each dependent variable can be presented in Table 1 below.

Table 1 Coefficient of Determination R-Square (R²)

	R-square	R-square adjusted
Y (Accountability)	0.996	0.995

Primary Data, 2024

Based on Table 1, it is known that the model of the influence of Competence, Leadership, Participation, Morality, interaction X1.M, interaction X2.M and interaction X3.M on accountability provides an R-square value of 0.996 which can be interpreted that the variability of the Accountability variable can be explained by the variability of the Competence (X1), Leadership (X2), Participation (X3), Morality (M), X1.M, interaction X2.M and interaction X3.M by 99.6 percent, while 0.4 percent is explained by other variables outside those studied.

4.3. Hypothesis Testing Results

Hypothesis testing uses path analysis using SEM Smart PLS. Path analysis shows the direct and indirect effects of independent variables on the dependent variable with mediating variables. The bootstrapping method can be used for various things, one of which is to determine the t-statistic value as done in the Partial Least Square SEM model. With the bootstrapping method or resampling up to 5000 times, it will be able to calculate the Standard Deviation value so that it can then calculate the t-statistic value by dividing the regression coefficient by the Standard Deviation. Significance testing is carried out to determine the significance of direct and indirect effects. The T-statistics requirement must be greater than the T-value. The T-value used is 1.96.

The results of the bootstrapping analysis using Partial Least Square (PLS) analysis can be seen in Figure 1 below.

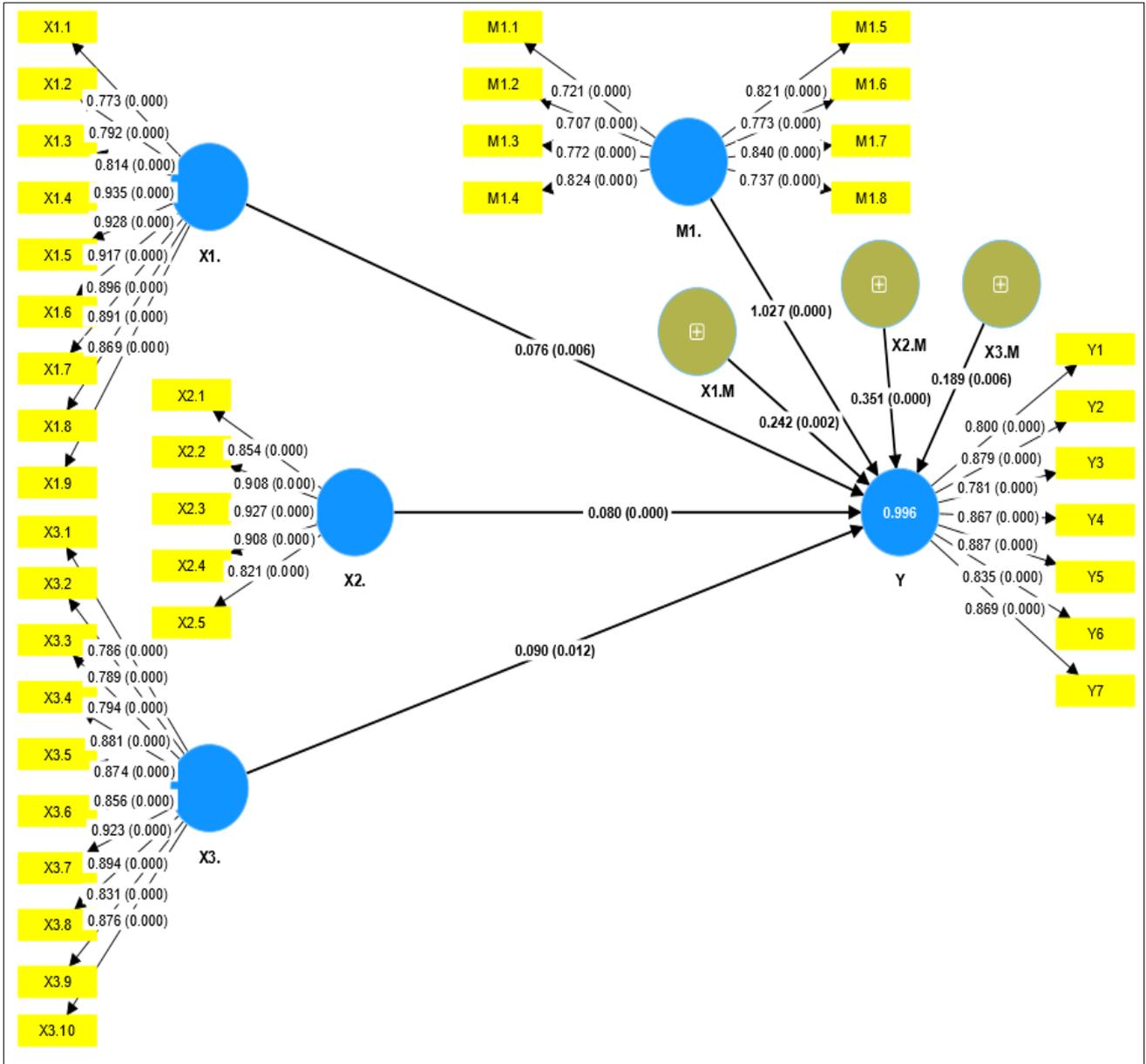


Figure 1 Framework Model

Testing the direct effect between variables can also be seen from the results of the path coefficient validation test on each path for direct effect in Table 2 below:

Table 2 Path Coefficients

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
M1. -> Y	1.027	1.017	0.068	15.030	0.000
X1. -> Y	0.076	0.071	0.027	2.771	0.006
X1.M -> Y	0.242	0.224	0.079	3.064	0.002
X2. -> Y	0.080	0.076	0.021	3.738	0.000
X2.M -> Y	0.351	0.339	0.093	3.760	0.000

X3. -> Y	0.090	0.099	0.036	2.507	0.012
X3.M -> Y	0.189	0.196	0.069	2.747	0.006

Primary Data, 2024

Hypothesis testing on the effect of Competence on Accountability results in a correlation coefficient value (Original Sample) of 0.076. The t Statistics value obtained is 2.771 (> t-critical 1.96) with a p value of 0.006 < 0.05, so the effect of Competence on Accountability is significant. Thus, hypothesis 1 (H1) which states that Competence has a positive and significant effect on Accountability is accepted.

Hypothesis testing on the effect of Leadership on Accountability results in a correlation coefficient value (Original Sample) of 0.080. The t Statistics value obtained is 3.738 (> t-critical 1.96) with a p value of 0.000 < 0.05, so the effect of Leadership on Accountability is significant. Thus, hypothesis 2 (H2) which states that Leadership has a positive and significant effect on Accountability is accepted.

Hypothesis testing on the effect of Participation on Accountability results in a correlation coefficient value (Original Sample) of 0.090. The t Statistics value obtained is 2.507 (> t-critical 1.96) with a p value of 0.012 < 0.05, so the effect of Participation on Accountability is significant. Thus, hypothesis 3 (H3) which states that Participation has a positive and significant effect on Accountability is accepted.

Hypothesis testing on the effect of the interaction variable Competence with Morality (X1.Z) on Accountability results in a correlation coefficient value (Original Sample) of 0.242. The t Statistics value obtained is 3.064 (> t-critical 1.96) with a p value of 0.002 < 0.05, so the effect of the interaction variable Competence with Morality (X1.Z) on Accountability is significant. Thus, hypothesis 4 (H4) which states that Morality strengthens the effect of Competence on Accountability is accepted.

Hypothesis testing on the effect of the interaction variable of Leadership with Morality (X2.Z) on Accountability results in a correlation coefficient value (Original Sample) of 0.351. The t Statistics value obtained is 3.760 (> t-critical 1.96) with a p value of 0.000 < 0.05, so the effect of the interaction variable of Leadership with Morality (X2.Z) on Accountability is significant. Thus, hypothesis 5 (H5) which states that Morality strengthens the influence of Leadership on Accountability is accepted.

Hypothesis testing on the effect of the interaction variable Participation with Morality (X3.Z) on Accountability results in a correlation coefficient value (Original Sample) of 0.189. The t Statistics value obtained is 2.747 (> t-critical 1.96) with a p value of 0.006 < 0.05, so the effect of the interaction variable Participation with Morality (X3.Z) on Accountability is significant. Thus, hypothesis 6 (H6) which states that Morality strengthens the effect of Participation on Accountability is accepted.

5. Conclusion

- Apparatus competence has a positive and significant effect on the accountability of the management of BOS funds in Tabanan Regency or in other words, the increase in competence possessed by school officials will increase their accountability in managing BOS funds.
- Leadership has a positive and significant effect on the accountability of BOS fund management in Tabanan Regency or in other words, a good leadership style will support higher accountability in managing BOS funds.
- Community participation has a positive and significant effect on the accountability of the management of BOS funds in Tabanan Regency or in other words, the higher the participation of the community as supervisors outside school institutions can increase accountability in the management of BOS funds.
- Individual morality strengthens the influence of apparatus competence on the accountability of the management of BOS funds in Tabanan Regency, or in other words, the awareness that school officials have as a stronghold in carrying out their duties leads them to continue to develop their competence in realizing accountability.
- Individual morality strengthens the influence of leadership on the accountability of BOS fund management in Tabanan Regency or in other words, the morality possessed by individuals who are trusted to lead helps them in improving the accountability of BOS fund management.
- Individual morality strengthens the influence of community participation on the accountability of the management of BOS funds in Tabanan Regency or in other words, the individual morality of school officials who

are aware that their every action is monitored by parents, or the community will encourage them to realize accountability.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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