

# BENCHMARKING

JURNAL MANAJEMEN PENDIDIKAN ISLAM

## ACCOUNTABILITY IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS FOR IMPROVING EDUCATIONAL QUALITY AT SMK MA'ARIF NU 2 KARANGLEWAS

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### Abstract

This study aims to provide an in-depth analysis of accountability-based management of School Operational Assistance (BOS) funds as an effort to enhance educational quality at SMK Ma'arif NU 2 Karanglewas, Banyumas Regency. Although previous research has emphasized the importance of transparency and accountability in BOS fund governance, studies that specifically address the vocational school context remain limited. Vocational education presents unique challenges, including the need for adequate practical facilities, the professional development of productive teachers, and the management of expertise programs. These complexities highlight the importance of examining how accountability practices can directly contribute to improving service quality within vocational institutions. Using a qualitative approach with a case study design, this research captures a comprehensive understanding of BOS fund management within the school environment. Data were obtained through in-depth interviews with the principal, BOS treasurer, teachers, and the school committee, supported by field observations and document analysis of financial reports and budget realization records to ensure data validity. The findings reveal that SMK Ma'arif NU 2 Karanglewas has implemented accountability principles effectively through transparent financial reporting, active participation of the school committee in planning and monitoring, and the provision of publicly accessible information. These practices significantly contribute to improving learning facilities, enhancing teaching and learning processes, and strengthening teacher professionalism. Ultimately, accountable BOS fund management serves not only administrative purposes but also functions as a strategic foundation for fostering public trust and encouraging community participation in improving educational quality.

**Keywords:** BOS fund management, accountability, education quality

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## INTRODUCTION

The management of School Operational Assistance (BOS) funds in Indonesia remains a strategic issue that continues to receive significant attention from the public, educational stakeholders, and public oversight institutions. In recent years, investigative reports released by Indonesia Corruption Watch (Anisah et al., 2024) have revealed more than 120 alleged cases of BOS fund misuse across various regions in Indonesia, including practices such as mark-ups, fictitious reporting, procurement of goods that do not meet specifications, and manipulation of accountability documents. These cases not only involve school principals and BOS treasurers but also individuals with authority over procurement

processes and financial reporting. This phenomenon reflects deeply rooted problems related to weak accountability systems, ranging from budget planning and management to reporting. Furthermore, the Ministry of Education, Culture, Research, and Technology consistently emphasizes that transparency, public participation, and accountability are fundamental pillars in the governance of educational funds (Dian Sartika et al., 2025). However, the implementation of these principles in practice is often hindered by limited financial literacy, insufficient managerial capacity at the school level, weak internal oversight, and low levels of community involvement, particularly in schools with unique social and cultural characteristics. These conditions demonstrate the urgency of conducting an in-depth evaluation of how BOS fund accountability is implemented, especially within vocational education institutions.

Academic studies on BOS fund management indicate that accountability and transparency are critical determinants of effective school financial governance. A previous study by Nuriyawati, Maryanto, and Abdullah (2025) found that the level of community participation in budget planning and monitoring is directly proportional to the degree of financial accountability in schools (Nuriyawati et al., 2025). Similar findings were reported by Sari and Kurniawan (2023), who emphasized that transparency-based financial governance positively influences public trust and the effectiveness of BOS fund utilization (Alfariana, 2025). Despite these insights, most prior research primarily focuses on administrative compliance, such as adherence to technical guidelines, completeness of reports, or alignment between expenditures and budget categories. Only a limited number of studies explicitly examine the relationship between accountability and improvements in educational quality, particularly within vocational high schools (SMK), which have operational demands distinct from general schools. Moreover, there is a notable literature gap concerning religious-affiliated vocational institutions such as SMK Ma'arif NU 2 Karanglewas, which possess unique managerial characteristics, organizational culture, and community participation patterns. This gap underscores the need for contextual research capable of capturing how BOS fund accountability is genuinely implemented and how it contributes to improving the quality of educational services.

Referring to the social phenomena and academic gaps described above, this study aims to provide a comprehensive understanding of the strategies used to implement accountability in BOS fund management at SMK Ma'arif NU 2 Karanglewas. This research has three specific objectives. First, it aims to analyze in depth the mechanisms of transparency, participation, and internal oversight exercised by the school across each stage of BOS fund management, including planning, implementation, and reporting. This analysis is essential for identifying the extent to which principles of good governance are reflected in operational practices. Second, the study seeks to identify various supporting and inhibiting factors that influence the effectiveness of accountability implementation, including leadership attributes, managerial capacity, the role of the school committee, and dynamics within the social environment. Third, this research intends to assess the impact of accountability implementation on educational quality, particularly regarding the development of infrastructure, improvements in teacher competence, and the quality of learning services. Through these objectives, the study aims to provide empirical insights into how accountability contributes to the enhancement of vocational education quality.

This research is grounded in the theoretical assumption that accountability, transparency, and public participation constitute the essential foundation of effective school financial governance. Accordingly, the central argument of this study posits that the higher the quality of accountability implementation in BOS fund management, the greater its contribution to improving the quality of educational services at SMK Ma'arif NU 2 Karanglewas. This hypothesis aligns with governance-based educational management theories that emphasize the importance of stakeholder involvement and robust internal

oversight mechanisms (Mulyasa, 2023) in (Fitrianti, 2023). Within the vocational school context, BOS funds play a strategic role in supporting practical learning activities, maintaining laboratory facilities, and enhancing teacher competence through continuous professional development. Thus, when accountability is implemented consistently through transparent information dissemination, accurate financial reporting, and active participation of the school committee the effectiveness of fund utilization can increase significantly. Conversely, weak accountability mechanisms heighten the risk of misallocated funds, ultimately hindering efforts to improve educational quality. This argument reinforces the hypothesis that accountability is not merely an administrative obligation but a strategic mechanism that directly influences the overall quality of education.

## **RESEARCH METHOD**

This study focuses on the management practices of School Operational Assistance (BOS) funds at SMK Ma'arif NU 2 Karanglewas, Banyumas Regency, Central Java. The school was purposively selected because it demonstrates strong transparency and accountability, indicated by publicly accessible financial reports, active school committee participation, and consistent implementation of the School Budget and Activity Plan (RKAS) aligned with BOS guidelines. Its affiliation with LP Ma'arif NU, which emphasizes integrity-based governance, also provides a relevant cultural and structural context for understanding accountability practices.

A qualitative approach with a case study design was employed to explore the phenomenon within its natural setting (Creswell & Creswell, 2018). This design allows an in-depth examination of how transparency, participation, supervision, and accountability principles are implemented in BOS fund management. The case study approach is appropriate because school financial management involves complex processes influenced by regulations, organizational structures, and stakeholder interactions.

Data were obtained from two main sources: primary and secondary data. Primary data were collected through purposive sampling involving key informants such as the principal, BOS treasurer, teachers, and school committee members. Secondary data consisted of RKAS documents, BOS realization reports, meeting minutes, BOS guidelines, and internal audit records, all used to validate interview results.

Data collection techniques included semi-structured interviews, document analysis, and field observations. These techniques were used to explore actors' experiences, verify regulatory alignment, and observe transparency practices. Data were analyzed using the interactive model of Miles, Huberman, and Saldana (Miles et al., 2019), which includes data reduction, data display, and conclusion drawing. Triangulation was applied to ensure the credibility, consistency, and accuracy of the findings.

## **RESEARCH RESULTS AND DISCUSSION**

### **Research Results**

The findings of this study indicate that the practice of transparency in the management of School Operational Assistance (BOS) funds at SMK Ma'arif NU 2 Karanglewas has been implemented consistently, systematically, and in accordance with national regulations. Under the leadership of the principal, the school enforces a public information disclosure policy that is not merely administrative in nature but also substantive and oriented toward public accountability. This transparency is realized through the provision of an information board that details all inflows and outflows of BOS funds, including activity realization, expenditure documentation, and periodic balance updates. Additionally, financial reports are uploaded to the school's official website to

ensure broad access for the public. Publications are carried out not only at the end of reporting periods but also periodically to maintain updated information. Coordination meetings involving teachers and the school committee serve as a form of deliberative openness, ensuring that every budgeting decision can be collectively justified. This practice aligns with the mandate of Ministerial Regulation of Education and Culture No. 6 of 2021, as well as public transparency principles that position schools as institutions that are honest, trustworthy, and accountable in managing state funds.

Transparency in this school is not only evident in the dissemination of financial information but also in the active involvement of all stakeholders in the planning, implementation, and evaluation of BOS funds. Based on interview findings, BOS funds are deliberated through open meetings held at least twice each semester, with additional meetings conducted when urgent needs or shifts in budget priorities arise. The school committee plays a strategic role in monitoring the appropriateness of budget allocations, providing input on program effectiveness, and assessing the integrity of the budgeting process. Teachers are also involved in formulating instructional needs so that budget decisions are genuinely bottom-up. In addition to printed documentation, financial reports are presented in a digital format that is easily accessible. This study found that such management patterns reflect principles of participatory governance, which emphasize collaboration, openness, and integrity (Rohmandar & Dewi, 2025). Consequently, the school is able to cultivate a participatory climate that strengthens public legitimacy and ensures the sustainability of funded programs.

These transparency and participatory practices produce significant social impacts by shaping a culture of accountability within the school environment. Field findings demonstrate that teachers and committee members feel they hold a strategic role in ensuring the effectiveness of fund use, resulting in a strong sense of collective responsibility. The school environment has become more open, communicative, and integrity-driven in decision-making processes. The community also exhibits higher levels of trust because financial information is easily accessible through both physical information boards and digital publications. This trust serves as essential social capital that enhances moral and material support for various educational programs. In the perspective of good school governance theory, transparency and integrity are key components determining the quality of educational management (Rohmandar & Dewi, 2025). With a strong accountability culture, the school is not only able to justify budget use but also capable of fostering a harmonious relationship among teachers, committees, and the community. This establishes an important foundation for the long-term sustainability of BOS programs.

The study's findings show that BOS funds at SMK Ma'arif NU 2 Karanglewas are utilized effectively, measurably, and in ways that contribute to improving educational quality. BOS funds are allocated for various priority needs such as procuring vocational practice equipment, maintaining learning facilities, providing learning materials, enhancing teacher competence, and strengthening vocational programs. This effectiveness is reflected in increased learning productivity, improved student practice quality, and heightened achievement indicators in the school's education report. The principal stated that all expenditures are aligned with data-driven needs analysis and performance indicators outlined in the RKAS, ensuring efficient budgeting that follows result-oriented principles. Through highly targeted planning, the school ensures that every rupiah of BOS funds yields tangible contributions to improving teaching and learning quality. This practice demonstrates the close connection between financial governance and the quality of educational services, particularly in vocational schools that depend heavily on adequate practice facilities.

Analysis from interviews and observations reveals that effective use of BOS funds directly influences students' motivation, engagement, and learning outcomes. BOS funds

are used to provide computer laboratories, vocational practice equipment, modern technology tools, and relevant instructional materials aligned with industry demands. The availability of such facilities increases student interest in learning activities because they can engage in hands-on practice rather than merely receiving theoretical instruction. Teachers are likewise encouraged to innovate in instructional methods because the necessary facilities are available. In the context of educational quality, Sallis (2018), as cited in (Fernando & Ismail, 2023), asserts that learning quality is strongly influenced by a school's ability to provide a conducive learning environment supported by adequate infrastructure and materials. This condition is clearly reflected at SMK Ma'arif NU 2 Karanglewas, where improvements in facilities have positively influenced students' motivation, discipline, and both academic and vocational achievement.

The synergy between effective BOS fund management and strong school participation creates a more productive and competitive vocational learning environment. The targeted use of funds enables the school to develop project-based vocational programs, industrial practice sessions, competency certification training, and student entrepreneurship activities. All of these programs require stable and well-managed financial support. Their positive impact is evident in improved graduate employability, stronger technical competencies, and increased student confidence during competency examinations. Furthermore, efficient BOS fund use helps the school meet practice facility standards required by industry stakeholders. Thus, the measured implementation of BOS funding has become a significant catalyst in strengthening vocational education quality and aligning schooling with labor market needs. This effectiveness reinforces SMK Ma'arif NU 2 Karanglewas as an adaptive, progressive, and industry-responsive vocational education institution.

This study finds that SMK Ma'arif NU 2 Karanglewas has an established accountability system with an internal audit mechanism that operates effectively and systematically. Audits are conducted at each funding stage by the school's financial team together with the school committee to ensure that budget realization aligns with planned activities outlined in the RKAS. The audit process goes beyond reviewing documents and includes evaluating the effectiveness of funded activities. Audit reports are presented publicly in evaluation forums involving teachers, committee members, and community representatives to maintain transparency. Audit documents are also verified by supervisors from the education office and can be accessed through the school's online system, reflecting auditable governance practices aligned with public accounting standards. This accountability model demonstrates that the school not only complies with administrative requirements but also builds an oversight system that prioritizes integrity, data accuracy, and public openness.

One important implication of the school's accountability practice is the establishment of a stronger public monitoring system through data-based management. SMK Ma'arif NU 2 Karanglewas integrates BOS financial data into the school's information system, enabling each transaction to be recorded and monitored in real time. The principal and the school committee verify every expenditure, minimizing potential deviations. The school also provides online communication channels to receive public feedback regarding financial management. This approach demonstrates the application of data-driven management, allowing the principal to make more accurate decisions based on actual data. Furthermore, the transparent monitoring system encourages public participation in overseeing fund allocation. Thus, this practice not only increases budget efficiency but also strengthens public legitimacy in the school's financial governance.

The accountability and transparency model implemented at SMK Ma'arif NU 2 Karanglewas has the potential to be replicated in other schools, especially community-

based vocational institutions. Practices such as open meetings, routine internal audits, publication of financial reports, and active stakeholder involvement have proven effective in enhancing budget management. This study shows that the model aligns with good governance principles that emphasize efficiency, transparency, and accountability in public management. Documentation of these best practices provides concrete examples for other schools seeking to improve their financial systems and enhance educational quality. Through participatory oversight mechanisms, the school successfully cultivates an environment characterized by integrity and free from irregularities. This model also supports the development of an organizational culture that is responsive, accountable, and oriented toward improving both academic and vocational quality. Therefore, SMK Ma'arif NU 2 Karanglewas can serve as a national reference for effective and sustainable BOS fund governance.

## **Discussion**

Transparency in the management of BOS (School Operational Assistance) funds at SMK Ma'arif NU 2 Karanglewas holds strategic significance because the openness of information provided by the school strengthens public trust in the educational institution. Regular disclosures through open meetings, public information boards, and the school's official website demonstrate that financial processes are managed honestly, systematically, and in accordance with national regulations. This practice becomes an important basis for the community to assess the school's integrity and to develop confidence that public funds are used appropriately. Such openness also encourages community participation and support for various educational programs. When the public sees detailed reports of budget realization and proof of expenditures presented clearly, they gain a better understanding of the school's policy direction and the social benefits produced. This form of transparency also reinforces the school's position within modern governance frameworks that emphasize openness as a key indicator of accountability. Thus, transparency serves a dual function: strengthening public relations and ensuring that school governance operates within the expected standards of integrity.

Transparency also plays a significant role in strengthening the school's social legitimacy as a public institution managing state funds. Open access to financial reports allows school members to feel involved in the processes of oversight and decision-making, thereby increasing their sense of ownership toward the institution. This involvement creates reciprocal relationships between the school and the community, manifested through moral and material support, as well as advocacy for school programs. Social legitimacy grows when the community perceives that financial management is clean and its outcomes are tangible whether through improved facilities or enhanced learning services. Transparency also narrows the space for irregularities and fosters a culture of dialogue between the school and its stakeholders, which ultimately strengthens institutional governance stability. Therefore, transparency is not merely an administrative obligation but functions as a mechanism that connects financial accountability with broader social acceptance.

Stakeholder participation particularly from teachers and the school committee contributes directly to the effectiveness of BOS fund management. Their involvement in drafting the RKAS (School Activity and Budget Plan) and monitoring budget implementation ensures that financial decisions reflect the school's actual needs rather than merely fulfilling administrative formalities. Such involvement guarantees that each budget allocation is based on a thorough analysis of learning needs, practical facilities, and the school's quality targets. Consequently, financial decisions become more relevant, focused, and results-oriented. Participation also creates a collective deliberative space that enriches managerial considerations, increases program accuracy, and minimizes planning errors. Joint oversight encourages integrity, as every transaction is known and verified by multiple

parties. This collaborative role establishes participation as an essential component in creating BOS fund management that is effective, efficient, and accountable.

Stakeholder participation also functions as a social control mechanism that strengthens transparency and accountability within the school. Teachers involved in planning can ensure that funds are used optimally for learning activities, while the school committee provides public legitimacy in financial verification processes. The presence of these two supervisory elements ensures that each stage of fund utilization is monitored through multiple layers, thereby reducing opportunities for mismanagement. Moreover, participation enhances the effectiveness of policies because decisions have undergone careful consideration of actual needs and the school's local context. When stakeholders actively participate, decision quality improves and program outcomes become more measurable. This directly affects the quality of educational services, such as improved learning facilities and increased teacher professionalism. Therefore, participation makes a substantial contribution to establishing a healthy financial management system free from maladministration.

The culture of accountability that has developed at SMK Ma'arif NU 2 Karanglewas serves as a crucial foundation for building an integrity-based school governance system. Accountability is not only understood as fulfilling administrative requirements but also as a set of values embedded in the behavior of all school members. These values are reflected in consistent work patterns, disciplined fund utilization, and transparent reporting to the public. When accountability becomes part of the institutional culture, the school can maintain its credibility as a trusted manager of public funds. This condition creates a managerial environment that is stable, orderly, and oriented toward improving the quality of education. A strong accountability culture also enhances internal coordination and accelerates evaluation processes because all parties share a common commitment to integrity. Thus, internalized accountability forms the foundation for the school's success in achieving professional and competitive modern governance.

Accountability has a significant impact on improving institutional performance through effective monitoring and evaluation mechanisms. Regular internal audits ensure that fund usage aligns with planning and instructional needs. Public disclosure of financial reports creates transparency that encourages social oversight from the community. The combination of these mechanisms results in more efficient resource use, reduces administrative errors, and strengthens the financial integrity of the school. Accountability also enhances the school's ability to make strategic decisions because all financial data are clearly presented and verified. This improves managerial professionalism and supports the achievement of performance targets in facilities, learning processes, and vocational services. Therefore, accountability not only ensures compliance with regulations but also serves as a key driver of organizational effectiveness, budget efficiency, and educational quality.

## **CONCLUSION**

This study concludes that the application of accountability and transparency in managing BOS funds at SMK Ma'arif NU 2 Karanglewas has significantly strengthened the school's governance system. Transparent reporting, open meetings, and accessible information have created a culture of integrity and responsibility across the institution. These practices have improved the effectiveness of BOS fund utilization, enhanced facilities and learning support, and contributed to the development of teacher competencies. As a result, managerial efficiency has increased, and public trust toward the school has grown, reinforcing community support and contributing to overall improvements in educational quality.

## SUGGESTIONS/RECOMMENDATIONS

1. **Strengthen Accountability Mechanisms Through Digital-Based Financial Reporting**  
It is recommended that the school enhance its accountability practices by adopting digital or semi-digital financial management systems for BOS fund administration. Implementing a standardized, transparent, and easily accessible reporting platform will support consistency in documentation, reduce administrative errors, and facilitate real-time monitoring by stakeholders such as school committees and supervising authorities.
2. **Increase Stakeholder Participation in Planning and Oversight**  
The school should expand structured involvement of stakeholders—including teachers, school committees, and community representatives—in the formulation, implementation, and evaluation of BOS-funded programs. Regular consultation forums and participatory planning meetings can ensure that funding priorities align with actual educational needs, especially those related to vocational learning facilities and competency development for productive teachers.
3. **Prioritize BOS Allocation for Quality Improvement in Vocational Learning**  
Considering the specific needs of vocational education, the school is advised to allocate a greater proportion of BOS funds toward strengthening practical learning facilities, updating tools and equipment, and supporting professional development programs for productive teachers. These efforts will enable the institution to maintain the relevance of its vocational programs and enhance the learning outcomes of students.
4. **Enhance Transparency Through Consistent Public Information Delivery**  
The school should continue and further develop its practice of providing public access to BOS financial information. Public disclosure through notice boards, official school websites, or community meetings will help maintain community trust and reinforce an open culture of financial governance.
5. **Conduct Periodic Internal Evaluations of BOS Fund Management**  
It is recommended that the school implement regular internal audits or self-assessments to evaluate the effectiveness, efficiency, and compliance of BOS fund utilization. Findings from these evaluations should be used to refine budgeting strategies, strengthen administrative procedures, and improve accountability practices on a continuous basis.

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