

Research Article

Effect of Effectiveness, Transparency and Accountability of Budget Management on High School Productivity in the Regency of Bener Meriah, Province of Aceh, Indonesia

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Abstract: This study aims to examine the effect of effectiveness, transparency, and accountability of budget management on high school productivity in Bener Meriah Regency. This research is a hypothesis testing research by using primary data source obtained by respondent through questionnaire instrument. This study is a census study because all members of the population were made respondents, with a unit of analysis of 23 SMA in Bener Meriah Regency. The sample used in this study amounted to 23 SMA x 3 people = 69 samples. The result of the research shows that: 1) Transparency, effectiveness, and accountability of budget management together affect on high school productivity in Bener Meriah Regency; 2) Effectiveness positively affect on high school productivity in Bener Meriah Regency; 3) Transparency positively affect on high school productivity in Bener Meriah Regency; 4) Accountability of budget management positively affect on high school productivity in Bener Meriah Regency.

Keywords: Effectiveness, transparency, accountability of budget management, high school productivity.

INTRODUCTION

The development of the quality of education in Indonesia is still categorized as low in both the world and the Asian level. Based on data from Education For All (EFA) Global Monitoring Report 2011, released by the United Nations Educational, Scientific, and Cultural Organization (UNESCO) released Education Development Index (EDI) puts Indonesia in 69th position from 127 countries in world. Currently, Indonesia is still lagging behind Brunei Darussalam which is ranked 34th. Malaysia is ranked 65th. Indonesia's position is much better than the 85th Philippines, 102nd Cambodia, 107th India, and 109th Laos (EFA, 2011: 264) in Hasanan (2012).

School productivity becomes very important and something that can not be negotiable. Characteristics of a productive school can be seen from the form and nature of school organization that can provide opportunities in terms of increasing the number and quality of capabilities possessed by learners after following the lesson.

If the quality of education is to be improved, it is necessary to intervene from the education professional itself. School management is an enabling tool for education professionals to rebuild the quality that is currently on the verge of depravity due to poor management of the education system. The quality of education will increase as administrators, teachers, staff, and school committees begin to change their direction and begin to focus on building school productivity.

To improve the productivity of school funding is one of the most important inputs in the implementation of education. Financing is required in order to implement all school policies and programs to achieve the objectives and quality of education. Therefore, the study on the management of education financing is a necessity, including the upper secondary education in Bener Meriah regency.

To get a quality education requires the courage to invest in education funding. Given that the education sector has been treated as a public sector, the

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government's role is required to finance education in Indonesia. However, the government budget for education is still relatively low, even the lowest among countries in the world, both percentage of APBN which ranges between 6% to 8% and to Gross Domestic Product (GDP) ranging from 1.2% to 1,4% (Balitbang Depdiknas, 2009). On the other hand, the ability of the community to fund the education of their children is still low due to the low average economic level of the community due to the economic crisis that hit since 1998. To achieve the level of quality of education is good enough at least required a minimum education budget 19% of the state budget (Fatah, 2006).

One of the government programs in order to state and improve the quality of education through the allocation of adequate funds is the BOS program that began in July 2005. The amount of BOS funds provided to schools increased from year to year since it was first launched. The sharpest increase occurred in the 2009 budget. In the budget year, School Operational Assistance (BOS) reached Rp. 11 trillion granted to state and private primary and junior secondary schools throughout Indonesia. School operational support for SMA / SMK is disbursed starting July 2013. Kemdikbud allocates Rp 4.28 trillion for BOS 4.25 million high school students and 4.23 million students of SMK. (Kompas.com - 09/10/2012).

To achieve the objectives of the education itself, the need to realize good governance and cleanliness in general, there are at least four things that must be considered in the use of education funds namely, efficiency, effectiveness, transparency, and accountability. First, efficient in educational funding means that the funds that schools have obtained are best utilized by taking into account the needs of each school. This means that education funds should not be misused and targeted according to the needs of the student or school. Second, it means the effectiveness of the extent to which success is achieved from the outcome of the first decision. And this effectiveness could mean an evaluation of a pre-planned program. Third, transparency has a very important influence in the use of education funds, because if the school lack of transparency then the guardian side will also protest to the school. This is intended to reduce the level of abuse from the school. Fourth, accountability means that in the search for education funds must be justified morally in accordance with applicable legislation. If the four things described above are done well, then the education fund in the distribution will be on target (Erwantosi, 2010).

The management of BOS funds in schools is not in accordance with the existing provisions. Results of BPK Audit Semester I of 2015 stated there are some problems related to the management of BOS funds. Common issues regarding the management of BOS funds that are the findings of BPK include the

remaining BOS funds that have not been returned to the state treasury, the cause of the lack of state revenues on the remaining funds, the unregulated use of BOS funds, the excess use of BOS funds, the inaccuracies in data collection of BOS fund recipients the excess of BOS funds disbursement, the preparation of technical guidelines for the disbursement of BOS funds has not been accurate in accordance with the provisions and some schools have not accounted for the use of BOS funds. (republika.co.id).

According to data from the Education Office of Bener Meriah Regency, BOS funding especially for the cost of education of Senior High School in Bener Meriah Regency from the Government for example in 2016 is Rp. 5,349,400,000. So that if averaged every SMA get BOS funds of Rp. 232.582.609. Funds for that of course the school can improve school infrastructure, quality improvement, student activities, etc.. Funds if managed properly can certainly increase school productivity.

From the findings of cases and problems that occurred above, this indicates that the management of BOS funds at the school level has not been running effectively in accordance with the goals and objectives and its management does not reflect the principles of accountability and transparency that are part of the basic principles to realize good governance. External factors that affect the performance of school financial managers, namely: school policy related to the effectiveness of education fund management and local government policies and the center associated with the implementation of governance. Educational financing is not only about the sources of educational income, but rather the use of funds effectively and efficiently. The more efficient the funds used in the education process, the less funds needed to achieve its objectives. With the achievement of the efficiency of education funds, it is also achieved the effectiveness of activities in achieving the desired educational goals.

Transparency in this case requires the openness of the school about how the use of existing funds, without trying to cover. Sakapurnama and Safitri research entitled "Good Governance Aspect in Implementation of The Transparency of Public Information Law" revealed that government management openness can help improve the implementation of good governance. Therefore, stakeholders such as school committees as well as the community also need to know and participate oversee the use of these funds so that no abuse occurred.

Transparency ensures that reported school data reflect reality. If there is a change in the status of the data in a school report, full transparency requires that the change be disclosed in an actual and prompt manner to all parties concerned. In addition to transparency is also required accountability in financial management.

Accountability is an obligation to account for the results of work in accordance with mandate received to others (society, superiors, or other parties that have been established).

Management accountability needs to be put forward because accountability that is "small" at the school level will only hinder the development of the school itself. In addition, without good accountability, the effective and efficient use of budget will also fail to be achieved. Existing, the use of funds that do not fit the needs will make school achievement becomes worse because it failed to bring towards the goal to be achieved. In addition, with the accountability of budget management will reduce the practice of corruption that is now being reported rampant.

The educational cost study approach reflects both thinking and explicitly implicit thinking, beliefs, and assumptions (Supriadi, 2003). Coupled with Raeni's research (2014) which revealed that the principles of fairness, efficiency, transparency, and accountability of school financial management simultaneously affect the productivity of SMK in Kendal Regency by 74.9%.

This study aims to examine the effect of effectiveness, transparency, and accountability of budget management simultaneously or partially to SMA productivity in Bener Meriah Regency, Aceh, Indonesia.

This research is expected to be useful for decision making in determining RAPBS SMA, this research can be used as additional information material, or input and as consideration of local government officials both executive and legislative to make improvement and improvement of budget for achievement of vision and mission of elected regional head, especially regarding the competence of human resources, the implementation of accounting system, and internal control in terms of quality of financial statements.

Systematic of this research are: 1) hypothesis based on literature study. 2) research method according to the hypothesis. 3) discuss the findings of the research, and 4) summarize the results of research and provide recommendations on further research.

LITERATURE REVIEW

This article discusses the research variables that include the effectiveness, transparency, and accountability of budget management, and high school productivity. In this article also described systematically with respect to the relevant theories to explain these variables.

School Productivity

The notion of school productivity is put forward by Cheng (2006), that is, an effective school

shows the school's ability to perform its functions maximally, both economic function, socio-economic function, political function, cultural function and educational function.

According Mulyasa (2004: 185) states about the productivity of education that occurs in schools that is how learners, teachers, groups and schools in general achieve the goals set. Productivity in the world of education is related to the overall process of planning, structuring and utilizing resources to achieve educational goals effectively and efficiently. Sinungan (2009: 1) reveals basically productivity includes a patriotic mental attitude that views the future optimistically with its roots in self-assurance that life today is better than yesterday and tomorrow is better than today.

School productivity is influenced by several factors. Khaparde (2004: 243) in Raeni (2014) states that the factors that affect the success of schools are as follows:

1. Participatory management system in carrying out daily activities in school.
2. Using the principles of democracy in decision-making.
3. Providing trust to each school citizen to carry out each task accountably.
4. Build good relationships with parents, fellow teachers.
5. Implement innovative learning and evaluate every decision taken

According to Thomas (2013) productivity indicators include:

1. Effectiveness
2. Internal efficiency
3. External efficiency
4. Quality of graduates

Effectiveness of Financial Management

Effectiveness is a key element to achieve the goals or targets that have been defined in every organization, activity or program. Called effective if achieved goals or targets as predetermined.

The notion of effectiveness is basically related to the achievement of the objectives or targets of the policy (results of use). Effectiveness is the relationship between the output with goals or targets to be achieved. Operational activities are said to achieve the goal and the final target of the policy (spending wisely) Mardiasmo (2009: 131). Further Steers (1985: 87) argues that effectiveness is the scope of a program's efforts as a system with certain resources and means to meet its goals and objectives without disabling them and without imposing unfair pressure on their implementation.

Effectiveness can be used as a barometer to measure success in education. In this measurement

effort there are two terms to note, namely validation and evaluation. According to the National Accreditation Board (BAN) in implementing the accreditation assessment of schools (Permendikbud Number 59 Year 2012) The effectiveness of school financial management is measured by using questionnaires referring to the following guidelines:

1. School finance managers have successfully achieved school goals in accordance with program planning.
2. School finance managers have implemented school programs related to the effective management of financial funds.
3. School finance managers have implemented financial management in accordance with applicable regulations.
4. School finance managers identify and analyze the factors that support and inhibit the program.
5. School finance managers implement the program with complementary so that the program can be done with a minimum cost.
6. Financial managers use ways and alternatives to make the program work properly.
7. School financial managers prepare reports as a form of accountability regarding the effectiveness of financial management.

Transparency of Financial School

According Yuwono (2005: 58), transparency itself has a meaning of openness in the process of planning, preparation, and implementation of the budget. In line with Mardiasmo (2002: 105), transparency is openness in the process of planning, drafting, implementation of local budgets.

Jubaedah (2008) further states that transparency is the principle to open up to the right of the public to gain access to correct, honest and non-discriminatory information about organizing the organization with due regard to the protection of individual, state, and state privacy rights.

While Adrianto (2007: 20), states that, transparency is a genuine openness, comprehensive, and provide a place for the active participation of all levels of society in the process of management of public resources. Further Sutedi (2009: 399) defines, transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of the government, namely information about the policy, the process of making and implementation, and the results achieved.

From some of the figures' exposure to the definition of transparency, it can be concluded that transparency is the openness between decision-makers and stakeholders to gain equal access to information resources and funds gained and used by an organization; while the definition of financial transparency according to some experts above, it can be

concluded that the transparency of school finance is the openness done by the school to parents, community, and government, especially in financial management whose source of funds can be known and used as financial information.

According to IDASA cited by Adrianto (2007: 21-22), that the success of transparency of an institution is indicated by the following indicators:

1. The existence of a legal framework for transparency.
2. The existence of public access to budget transparency.
3. The existence of an independent and effective audit.
4. The existence of community involvement in budget decision making.

The transparency indicator by Krina (2003: 15), as follows:

1. Provide clear information about procedures, costs, and responsibilities.
2. Ease of access to information.
3. Develop a grievance mechanism.
4. Increase the flow of information.

Accountability of Financial School

Article 7 of Law Number 28 Year 1999 explains that "Accountability Principle" is the principle which determines that every activity and final result of the activity must be accountable to the public or the people as the highest sovereign of the State in accordance with the provisions of laws and regulations apply. Therefore a person who receives a mandate must account for those who trust him.

Finner in Ardianto (2007: 23) describes accountability as a concept with respect to external standards that determine the truth of a bureaucratic action. While Minarti (2011: 255), explains that accountability is a person's condition that is judged by others because of the quality of his performance in completing the task to achieve the goal that the implementation of school-based management is required to provide accountability at the end of the school budget by the issuance of funds during the fiscal year. These responsibilities are held in school board meetings, which are followed by school, community and local government components.

From some of the above expert's exposure, it can be concluded that accountability in financial management means the use of tuition that can be accounted for in accordance with the plans that have been made and reported to the government, parents, and the community is the responsibility.

To measure the success or failure of accountability in school-based management, it can be

seen in several indicators, as stated by Hamid (2005) in Sutedjo (2009) as follows:

1. Increased public trust and satisfaction with the school.
2. The growing public awareness of the right to judge the implementation of education in schools.
3. Increased suitability of school activities with values and norms developed in the community.
4. Reduced cases of Corruption Collusion Nepotism (KKN) in schools.

The four indicators above can be used by schools to measure whether school management accountability has achieved the desired outcomes. Not only are the public satisfied, but the school will be improved in many ways.

Hypothesis

Hypothesis can be interpreted as a temporary answer that the truth still needs to be tested, researchers need to collect data that is most useful to prove the hypothesis (Arikunto, 2010: 110). Based on the formulation of the problem in this study, the hypothesis proposed by the researcher is:

H1 = There is an effect of effectiveness, transparency, and accountability of budget management on high school productivity.

H2 = There is an effect of effectiveness of budget management on high school productivity.

H3 = There is an effect of transparency of budget management on high school productivity.

H4 = There is an effect of accountability of budget management on high school productivity.

RESEARCH METHOD

This research is a qualitative research with literature study and compare it with condition in research object. The unit of analysis in this study is an organizational with a population of all SMA in Bener Meriah Regency (23 SMA). Data source used in this research is primary data. The primary data collection technique was conducted by using questionnaires submitted directly to the respondents, with a sample size of 69 respondents.

With the tendency of linear data, then used the model specification of multiple linear regression analysis as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where Y is the high school productivity variable, X_1 is the effectiveness variable, X_2 is the transparency variable, X_3 is the budget management accountability variable, and ε is the error term.

Operational variables and Measurements

a. Effectiveness (X_1)

According to the National Accreditation Board (BAN) in implementing the accreditation assessment of

schools (Permendikbud Number 59 Year 2012) The effectiveness of school financial management is measured by using questionnaires referring to the following guidelines:

- a. School finance managers have successfully achieved the goal.
- b. Management of financial funds effectively.
- c. Financial management in accordance with applicable regulations.
- d. Analyze the factors that support and inhibit the program.
- e. Minimum cost.
- f. Ways and alternatives for the program to be implemented properly.
- g. compile the report as a form of accountability.

Measurement of variables in this study using the scale of interval measurements with a 5-point likert scale.

b. Transparency (X_2)

Transparency indicators developed by Sutedjo (2009) are:

- a. Openness of school budget policy.
- b. Openness of accountability report.
- c. Access to ready, accessible, free, and timely information.

Measurement of variables in this study by using the scale of interval measurements with a 5-point likert scale.

c. Budget management accountability (X_3)

Budget management accountability indicators adopted from Boy and Siringoringo (2009) are:

- a. Schools implement Government Accounting Standards (SAP) in preparing financial statements
- b. Financial reporting periodically
- c. Involvement of all parties in the preparation of RAPBS.

Consisting of 5 indicators measured by using a 5-point Likert interval scale.

d. Productivity SMA (Y)

The quality indicators of the financial statements were developed by Thomas (2013) as follows:

- a. Effectiveness
- b. Internal Efficiency
- c. External Efficiency
- d. Graduate Quality.

Measurement of variables in this study by using the scale measurement interval likert 5 points.

RESULTS AND DISCUSSIONS

Validity Testing

Based on the data validity test, the correlation coefficient obtained by each variable of high school productivity (Y), effectiveness (X_1), transparency (X_2), and accountability of budget management (X_3) are all

above the critical value of product moment correlation (coefficient correlation $r > 0.30$) so that the questionnaire used can be declared valid.

Testing Reliability

Reliability test results show Cronbach's Alpha value for each variable is above 0,6, it looks Cronbach's Alpha value ranges from 0,722-0,882 so it can be concluded that the questionnaire used as a measuring tool in this study is feasible for use in advanced testing.

Classical Assumption Testing

For the classical assumption test, normality test is done by using Kolmogorov-Smirnov non-parametric statistical test (K-S), the result of data processing can be concluded that data is normally

distributed because the requirement of significance value greater than 0,05 has been fulfilled. Multicollonierity test, the guideline of a multicollinearity free regression model is to have a tolerance number approaching 1. The VIF limit is 10, if the VIF value is below 10. The result of the data processing can be explained that no mulkolinarity occurs. VIF values smaller than 10 and tolerance rates also show greater than 0.1 thus the guideline of a multicollinearity-free regression model. Heteroscedasticity Test The heteroscedasticity test was tested using Spearman's rho correlation coefficient test. The result of data processing can be concluded that there is no heteroskedastisity in the regression model, so that the regression model is suitable to predict the equation.

Hypothesis testing

The results of hypothesis testing are shown in Table 1 as follows:

Tabel 1.Regression Result

Variable	Regression Coefficient (β)
Constanta	1,063
Efectiveness	0,370
Transparency	0,450
Accountability of budget management	0,445
R=0,949, R ² = 0,901, Sig F= 0,000	

The correlation coefficient (R) of 0,949 indicates that the degree of correlation between independent variables and dependent variable is 94,9%, meaning that the effectiveness-free variables X_1 , transparency (X_2), and budget management accountability (X_3) with a factor of high school productivity, this is due to the above percentage of 50%.

The results of the first hypothesis testing of this study indicate that the effectiveness (X_1), transparency (X_2), and accountability of budget management (X_3) together affect the high school productivity. The test results are done together effectiveness variables $\beta_1 = 0,370$, transparency obtained $\beta_2 = 0,450$, and financial management accountability $\beta_3 = 0,445$. Thus it can be concluded that β values of each variable show $\beta \neq 0$. Thus for the first hypothesis can be concluded reject H_0 and receive H_a . The amount of influence effectiveness, transparency, and accountability of budget management together to the high school productivity in Bener Meriah Regency is 94,9% and the rest of 5,1% influenced by other factor not included in this research model.

Furthermore, the results of the second hypothesis testing of this study indicate that effectiveness effect on high school productivity. Regression coefficient of 0,370 based on the results of research conducted showed that effectiveness has a positive relationship and significant effect on

productivity, this is indicated by the value of $\beta = 0,370$. Thus it can be concluded that the β value of the effectiveness variable shows $\beta \neq 0$, then for the two hypothesis can be concluded reject H_0 and accept H_a , or in other words effectiveness effect on high school productivity. There are several studies that show results that effectiveness affect productivity such as research conducted by Fitria (2013), Waluyo (2013), and Sumarni (2014) which concluded that effectiveness affects school productivity or school quality. However, Erwantosi's (2010) study concluded that BOS management has not been effective in improving access to and quality of education in junior high schools. Differences in the results of this study occurred is possible due to differences in research objects and research methods used.

For the third hypothesis, the test results show that transparency affects high school productivity. This study shows a variable regression coefficient of transparency of 0,450. The provision of $\beta \neq 0$ as the requirement of acceptance of the hypothesis has been fulfilled, then for the third hypothesis can be concluded reject H_0 and accept H_a , or in other words transparency effect on high school productivity. There are several studies that show the result that transparency affects the productivity of Setyawan High School (2015), which concludes that transparency partially affects school productivity. In a study conducted Reani (2014) showed that transparency did not give a significant effect. This is because access to information related to

school financial management is not easy to obtain. This difference is more due to differences in the location of the object of research, Reani (2014) conducted research on SMK in Kendal District while Setyawan research conducted research on junior high school in Magelang District.

Furthermore, the results of the fourth hypothesis test show that accountability of budget management affects to the high school productivity. This study shows the regression coefficient of budget management accountability variable of 0,445. The provision of $\beta \neq 0$ as a condition of acceptance of hypothesis has been fulfilled, then for Hypothesis 4 can be concluded reject H_0 and accept H_a , or in other words accountability of budget management affect on productivity. The results of this study are in accordance with the results of research Setyawan (2015) and Raeni (2014) concluded that accountability of school financial management affect school productivity.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. Transparency, effectiveness, accountability of budget management together affect on high school productivity in Bener Meriah Regency.
2. Transparency positive affects positive on high school productivity in Bener Meriah Regency.
3. Effectiveness positive effect on high school productivity in Bener Meriah Regency.
4. Budget management accountability positive affects on high school productivity in Bener Meriah Regency.

Limitations

1. Distribution of questionnaires in some schools still have difficulties in filling questionnaires. This causes the data processed less than optimal, so it can cause misperceptions if the respondent's answer is different from the actual situation. This condition is something that can not be controlled because it is beyond the ability of researchers.
2. The results of this study apply only to the scope of SMA in Bener Meriah Regency so that it can not be done in generalizing the results at schools in other areas.
3. The number of population / research respondents is too small considering the scope of the observation only in Bener Meriah Regency.

Recomendations:

Practical/ Operational Recomendations

To improve the quality of financial statements in SKPK in Bener Meriah Regency as a whole, efforts should be made to improve the following:

1. School is expected to implement the principles of management of education budget in managing school finance.

2. Realizing the principles of fairness, transparency, and accountability of school financial management to increase public confidence

Academic/ Theoretical Recomendations

Based on some limitations in this study, the researcher gives some suggestions for the next researcher as follows:

1. For further research, firstly improve the questionnaire used in this study or use a questionnaire that the level of validity and reliability higher.
2. Further research also can add or replace independent variables such as leadership style, and budget planning system to find other factors that affect the financial management of the region, or add intervening variables.

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