



Analysis of Stakeholder Perception On Transparency, Accountability And Effectivity In School Operational Assistance Funds Management For Junior High School Level In North Aceh Regency

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ABSTRACT

This study aims to analyze the differences in perceptions of internal stakeholders and external stakeholders about transparency, accountability and effectivity in the management of School Operational Assistance (BOS) funds in 97 State junior high schools in North Aceh Regency. The sample in this study is divided into two groups, they are the internal stakeholders group who is consisting of 97 principals, 97 vice principals, 97 treasurers and 97 committee chairs which is obtained by the saturated sample method, while external stakeholders are 392 guardians of students which is obtained from the slovin formula by using random sampling method. The types of data used are primary data in the form of respondents' answers to research questionnaires, observations and interviews and secondary data are literature studies and Basic Education Data for 97 State junior high schools in North Aceh Regency. The data analysis method used is the Mann Whitney Test. The results of this study found that there is a significant difference between the perceptions of internal stakeholders and external stakeholders about transparency, accountability and effectivity of BOS fund management at State Junior High Schools in North Aceh Regency.

Keywords: transparency; accountability; effectivity.

INTRODUCTION

Education is an important element in life. This is because education does not only teach about science, but also teaches morals, manners and the right things in daily life. Education must also be owned by everybody in order to be able to answer the global challenges in their life. Krisnayanti (2014) states that education is an expensive thing for people with middle to lower economic levels. Of course it will be responsibility for the government to be able to provide education rights to the people, because of a high level of education, the quality of the country's human resources will also improve (Bengtsson, 1991).

Law Number 20 of 2003 (UU No 23 Tahun 2003, 2003) concerning the National Education System chapter 34 verse 1 mandates that every citizen aged 6 years can take part in the compulsory education program. Chapter 34 verse 2 states that the Government and Regional Governments guarantee the implementation of compulsory education at the minimum level of basic education without charging

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fees, while verse 3 states that compulsory education is the responsibility of the state organized by government educational institutions, Regional governments, and society.

The government make efforts to improve the quality of education in Indonesia. One of the breakthroughs made by the government in the field of education is by issuing the School Operational Assistance (BOS) program. The BOS program is a program issued by the central government to educational institutions since 2005. The BOS fund aims to provide assistance to schools in order to free up education costs in order to obtain quality educational services (Ammar & Bustamam, 2019). In addition, transparent, accountable and effective management of BOS funds will increase school productivity (Sukardi & Djalil, 2019). This shows that the management of BOS funds is important.

Based on Permendikbud Number 18 of 2019 about Technical Guidelines for School Operational Assistance (Permendikbud No 18, 2019), it states that in managing BOS funds using the School-Based Management (SBM) system, there are several criterias that must be met. One of the provisions on the SBM system must apply the principles of effectiveness, accountability and transparency. The aspects are certainly important to be assessed in order to prevent misappropriation of BOS funds. Every year, the government continues to strive to optimize the distribution of BOS funds so that irregularities do not occur. Although the regulations issued by the government continue to be updated, there are still irregularities in the management of BOS funds. The implementation of BOS funds that has not been same with the regulations in the 2015 BOS Technical Guidelines (Juknis), especially in the aspect of the preparation and disbursement process is still a problem (Ammar & Bustamam, 2019).

One of the problems with the deviation of BOS funds in Aceh is the delay in the distribution of funds until the fourth week of February by the central government (Jamaluddin, 2018). Moreover, there are findings from the BPK in 2018, where the Aceh Government has not ratified the revenue and expenditure of BOS funds and the understatement of BOS expenditure accountability in the Aceh Budget Realization Report in 2018, amounting to Rp. 167,000,000 (Setiadi, 2019). These cases can reduce the trust of public or the guardians of students guardians about the transparency, accountability and effectiveness of the management of BOS funds

Several cases of misappropriation of BOS funds also occurred in North Aceh Regency. There is misappropriation and discrepancy of the 2017 and 2018 BOS budget funds in several public junior high schools in North Aceh, thus encouraging human rights activists in North Aceh to urge the Inspectorate to complete them (Azhari, 2019). Beside that, there was also a case in North Aceh where most of the student guardians questioned the credibility and transparency of the management of BOS funds in 2016, because there is not the slightest improvement in school infrastructure (Bagus, 2017).

Furthermore, several findings on the management of BOS funds in North Aceh are still happening. Based on the 2018 Inspection Reports (LHP), there were findings about the accountability of the principal's transportation costs which were not accompanied by supporting documents for activities in several public junior high schools in North Aceh. In addition, in several public junior high schools in North Aceh, it was also found that there were printed attendance lists and student grades that were not made accountable, there was management of goods that had not been carried out in accordance with the provisions, and management of inventory items that had not been carried out as applicable showed that the accountability of the BOS fund management is still not optimal. On the effectiveness side, several public junior high schools in North Aceh found the expensive price of goods and the ineffectiveness of some school equipment such as fingerprints, laptops, school bells and other school materials, indicating that there is still a lack of effectiveness in managing BOS funds in public junior high schools in North Aceh Regency. These problems show that there have not been transparency, accountable and effectivity of the management of BOS funds in North Aceh, so it supports the authors to study it again.

Previous studies classified that perceptions of transparency, accountability and effectiveness of BOS funds based on internal stakeholders (Principals, Deputy Principals, School Treasurers and School Committees) and external stakeholders (Student Guardians) (Ammar & Bustamam, 2019; Krisnayanti, 2014; Nurrizkiana et al., 2017; Sutedjo, 2009). Several previous studies found that there were significant differences in the perceptions of internal and external stakeholders about transparency, accountability and effectiveness of BOS fund (Ammar & Bustamam, 2019; Krisnayanti, 2014; Luthfiati & Baihaki, 2018). However, several previous studies have even proven different things, where the perceptions of internal and external about transparency, accountability and effectiveness of BOS fund management were not different (Maziyah et al., 2020; Ranjani, 2015). These show that there are still inconsistencies in the findings about stakeholders' perceptions of transparency, accountability and effectiveness in the management of BOS funds, so encouraging the authors to study it again.

LITERATURE REVIEW

1. Stakeholder Theory

Stakeholder theory is a theory states about managing an organization effectively, efficiently and ethically in improving the welfare of stakeholders in the company (Freeman, 1994). In general, stakeholders are grouped as shareholders, employees, customers, suppliers, debt holders, the government and the surrounding community (Lepineux, 2005). Stakeholder theory also gives the impression that organizational managers must be able to make decisions in order to create good organizational governance (Clarkson, 1995).

Stakeholder theory is the grand theory in this research. Stakeholder theory offers important concepts in organizational management, with the aim of being able to prosper all stakeholders in the organization (Harrison et al., 2015). The fulfillment of these interests must also be based on applicable ethics and morals, so that stakeholder theory carries the concept of wise and authoritative organizational management (Phillips, 1997).

2. Budget Theory

Budget theory is concerned with the social and political motivations behind government budgeting (Gilmour & Lewis, 2006). *Budget* theory is concerned with good budget management. This theory refers to things that arise after the budgeting system is implemented, such as interests, radicalism and the realities that can emerge from the budget (Cooper, 1981). This shows that budget theory is concerned with the behavior of stakeholders towards government budgets.

Budget theory is the middle theory in this study. This theory was originally introduced by Adams (1985) who found that there are political behaviors and social motivations in government spending budgeting carried out by stakeholders. The inclusion of social motivation in government budgeting is driven by economic demands, so that it is often detrimental to the public (Bozeman & Straussman, 1982). One form of budget inefficiency behavior is to invest the budget in projects with negative NPV and harm the government (Kengatharan, 2016). Budget theory is related to changes in the budget process that are mandated from outside the organization, where these changes do not refer to the interests of the organization (Adams, 1985). Budget theory proposes more about how organizations develop budgetary capacity for change, not for matters relating to certain priorities (Kelly & Rivenbark, 2008).

3. Contingency Theory

Contingency theory is a theory that argues that a good leadership style will support the organization forward (Gould-Williams, 2003). Contingency theory is an organizational theory that claims that there is no best way to organize, lead, or make decisions in an organization, but instead, the course of action

depends on internal and external situations (Grieves, 2000). The contingency theory approach in studying organizational behavior provides an explanation of how contingency factors affect the design and functioning of organizations (Kerr et al., 1974).

Contingency theory is the applied theory in this research. Contingency theory contains the relationship between factors in aspects of user behavior and the use of information which can vary depending on the existing situation (Triyanto & Novitasari, 2019). Otley (1980) argues that contingency theory assumes that there is no universally appropriate system that applies to all organizations in every situation, but that the accounting system depends on situational factors within the organization.

4. Transparency

Transparency comes from the word “transparent” which can be interpreted as an object that can be seen transparently. However, in the world of politics, transparency means being open to the public. Several previous experts and researchers have also formulated and defined the word transparency. As stated by James & Lowry (2010) who argue that transparency is a rule that shapes and strives for reporting, relevant policies and easy access to information. Transparency means the availability of information that is quite accurate and timely (Sriwijayanti, 2019). Transparency is an indispensable element in regional financial management in creating good governance (Ammar & Bustamam, 2019). This is because transparency ensures that the government will plan the right program, will not deceive the public and support government policies (Boy & Siringoringo, 2011). The existence of good transparency aims to create good trust between the government and the public (Muhammad, 2007).

5. Accountability

Accountability is an ethical concept related to public administration which is often interpreted as accountability. Accountability can be interpreted as the must of the holder of the trust to account for, present, report and disclose all activities and activities undertaken to the giver of the trust (Mardiasmo, 2016). Accountability is the ability of public organizations to provide direction for behavior carried out in the political system and has been given the authority to explain public assessments and evaluations (Wardiana & Hermanto, 2019). If the organization has good accountability, it will improve organizational performance and public services because the public will trust the organization (Hwang, 2013).

6. Effectivity

Effectivity comes from the word “effective”, which can be interpreted as right on target. According to Mardiasmo (2009), effectivity is the magnitude of the contribution of output to the achievement of the goals and targets that have been implemented. An action is said to be effective if it is able to achieve the planned goals. This shows that effectivity is a benchmark for the organization's success or failure in achieving its goals. Several previous experts and researchers have provided a definition of effectivity in the concept of regional finance. Effectiveness can be interpreted as the success of the organization's actions in achieving its goals (Hidayat et al., 2019). In addition, effectiveness can also be defined as a measure that states how far the target or goal has been achieved, which is then followed up in the use of an appropriate budget (Fauziyyah et al., 2018).

HYPOTHESIS DEVELOPMENT

1. Perception of Internal and External Staholders about Transparency of BOS Fund

Lüder (1992) argues that in the management of public finances, contingency factors play a role influencing the success of the management. Good supervision from external parties has a positive impact on the performance of the public sector (Sopannah & Wahyudi, 2007). In addition, other findings

document that the higher the level of knowledge of public officials about the budget, the more supervision will increase (Kuddy, 2012). Transparency is one of the elements needed in the management of public finances (Stojanovska et al., 2014). This is because transparency will make the government more credible and able to encourage increased government performance in managing public funds (Kumalasari & Riharjo, 2016). Moreover, existing external parties must be involved in providing opinions on financial management because they are the target of government financial success (Coste & Tudor, 2013).

Furthermore, public participation in viewing and controlling public funds also affects the financial performance of the organization (Pramono, 2002). Even though there is a legislature as oversight, transparency will increase public trust. Beside that, Dwiyanto (2017) argues that the positive perception of the public regarding the disclosure of budget information makes the supervision of the board even more stringent. Disclosure of information about BOS funds is also an important aspect. This is because the management of BOS funds must be opened to all parties so that fraud does not occur (Nurdiani & Nugraha, 2018). Nurdiani & Nugraha (2018) also added that by inculcating transparent management of BOS funds, it will create trust from the society and the school. Several previous studies have documented that internal and external stakeholders have different perceptions about the transparency of BOS funds (Ammar & Bustamam, 2019; Krisnayanti, 2014; Singerin, 2016). Based on the description above, the proposed hypothesis is:

H₁ : There is significant differences between perceptions of internal stakeholders and external stakeholders about the transparency of BOS fund management at Public Junior High School in North Aceh Regency.

2. Perception of Internal and External Staholders about Accountability of BOS Fund

Accountability is one element of the responsibility of an individual or organization in carrying out accountability for the management of resources entrusted to him (Rahmanurrasjid, 2008). Accountability is something that must be done by the trust holder in providing accountability, presenting, reporting and disclosing all activities to the trustee (principal) (Mardiasmo, 2016). Accountability is an element that can improve regional financial performance, where the government is responsible for all directions of public policy and public funds (Kumalasari & Riharjo, 2016). Accountable fund management also guarantees to the public that the government has the ability to manage funds and improve the welfare of the community (Okpala, 2012). In addition, there are often differences in views about the accountability of public fund management, where people often assume that the government is less responsible for paying attention to the welfare of the community from the funds it manages (Hidayah & Wijayanti, 2017).

Furthermore, accountability is also one of the elements demanded by the community. Accountability of BOS fund managers is important, because BOS funds are one of the government's budgets that are very needed by the society. The accountability implemented by the regional government in the form of accountability in the form of financial reports by obtaining the best opinion from the BPK is the pride of the District Head (Purnomo, 2016). Barton (2006) states that the concept of accountability is an aspect that has an impact on all programs carried out by the government, so that a common view of financial accountability needs to be carried out. This shows that there are still differences in perceptions between internal and external stakeholders about the accountability of public funds, as found by previous researches which proved that there was a significant difference between the perceptions of internal and external stakeholders regarding accountability (Ammar & Bustamam, 2019; Krisnayanti, 2014; Singerin, 2016). Based on the description above, the proposed hypothesis is:

H₂ : There is significant differences between perceptions of internal stakeholders and external stakeholders about the accountability of BOS fund management at Public Junior High School in North Aceh Regency.

3. Perception of Internal and External Staholders about Effectivity of BOS Fund

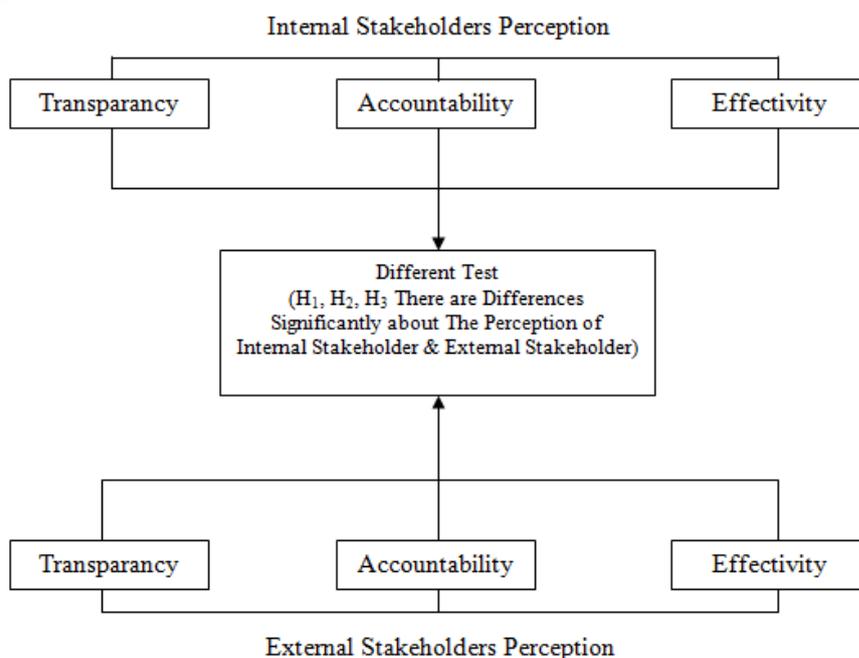
Assessment of the effectiveness of the BOS budget is also an aspect that must be assessed by the public. The accuracy of budget targets is something that can increase public confidence in the government. The public will judge that the budget is effective by the way they feel from the budget, meaning that the budget has an impact on the public as a whole (Aliabadi et al., 2019). Effective management of public funds in the eyes of the public will foster high trust and credibility, thereby encouraging the financial performance of public institutions (Kelly & Rivenbark, 2008).

Effective management of public funds can improve the welfare of the public. The existence of real outputs felt by the public makes the public more trust in the government in managing funds (Unegbu & Kida, 2011). In addition, the public demands the effectiveness of public fund management so that all elements and policy directions are right on target (Indrawan et al., 2013). Furthermore, public perceptions about the effectiveness of public fund management sometimes often clash with internal parties in public organizations (Kuddy, 2012). This happens because there is no disclosure of information to the public, which makes negative issues develop and reduces public trust (Otley, 1980). This shows that there are differences in perceptions of the effectiveness of public fund management between internal parties and external parties, and this is also supported by previous studies which prove that the perceptions of internal and external stakeholders have significant differences in terms of effectiveness (Ammar & Bustamam, 2019). Based on the description above, the proposed hypothesis is:

H₃ : There is significant differences between perceptions of internal stakeholders and external stakeholders about the effectivity of BOS fund management at Public Junior High School in North Aceh Regency.

Based on the hypotheses development, the research model can be made as follows below:

Figure 1. Research Framework



METHODS

1. Population and Sample

This research is conducted in 97 public junior high schools in North Aceh Regency. In this study, there are two population groups, the population for internal stakeholders, are principal, deputy principal, school treasurer and committee chairman, so that the number of internal stakeholders are 388 people.

Furthermore, the population for external stakeholders are student guardians. The consideration of taking student guardians is as a public representative in assessing the management of BOS in schools. Meanwhile, to see the number of student guardians, it can be seen from the total number of students in the Public Junior High Schools in North Aceh, which is 19,503 people as of February 2021.

In determining the sample for internal stakeholders, the sampling technique used in this study is the census method. The census method or saturated sample is a sampling technique where the entire populations are used as a sample in one study, so that internal stakeholders are 388 people. Furthermore, to determine the number of samples for external stakeholders, the Random Sampling method is used. Random Sampling is a sampling technique randomly (Sugiyono, 2016). To determine the number of samples for external stakeholders, the Slovin Sample Formula is used. The number of respondents for external stakeholders is 392 student guardians in 97 Public Junior High School in North Aceh.

2. Data Type and Source

The first type of data is primary data sourced from answers from 97 school principals, 97 deputy principals, 97 school treasurers, 97 committee chairman and 392 student guardians about transparency, accountability and effectivity of BOS fund management in the research questionnaire. The second type of data is secondary data, namely data from literature studies and basic education data (Dapodik) about 97 public junior high schools in North Aceh. The data collection techniques are carried out by questionnaires, observations, interviews and literature studies

3. Variable Operational Definition

Futhermore, the operational definitions of variables in this study are presented in Table 1 below:

Table 1. Variable Operational

No	Variabel	Operational Definition	Indicators	Ratio
1	Transparency	Disclosure of information to the public regarding the management of BOS funds at Public Junior High School in North Aceh	<ol style="list-style-type: none"> 1. Increasing public confidence and trust in clean and authoritative schools 2. Increasing public participation in school administration 3. Increasing public insight and knowledge on school administration 4. Reducing violations of laws and regulations Source :Krisnayanti (2014)	Interval
2	Accountability	The obligation of the BOS fund manager to account for, present and	<ol style="list-style-type: none"> 1. Increasing public trust and satisfaction with schools 2. The growing public awareness of how the right to assess the implementation of education in schools 	Interval

	report activities related to BOS funds in Public Junior High School in North Aceh	3. Increasing the suitability of school activities with the values and norms that develop in the community 4. Reducing cases of KKN in schools Source :Krisnayanti (2014)	
3	Efectivity How well is the management of boss funds and to what extent are the managers of BOS funds able to contribute to Public Junior High School in North Aceh	1. Clarity and goals to be achieved 2. Clarity of strategy for achieving goals 3. Perfect analysis and policy formulation process 4. Proper planning 5. Proper programming 6. Availability of work facilities and infrastructure 7. Efficient implementation 8. Educational monitoring and control system Source : Ammar & Bustamam (2019)	Interval

4. Research Instrument Test

The first test of the research instrument is the validity test. Validity test can be done by looking at the correlation between the scores of each item in the questionnaire with the total score to be measured, by using the Pearson Coefficient Correlation in SPSS. If the significance value of the Pearson Coefficient Correlation is statistically significant, then the indicators used are declared valid, and if the value is not statistically significant, then it is classified as invalid (Ghozali, 2016).

The second research instrument test is the reliability test. Reliability is a measuring tool to measure a questionnaire which is an indicator of a variable. A questionnaire is said to be reliable if a person's answer to a question is consistent or stable over time. Reliability testing was carried out using Cronbach Alpha. The Cronbach Alpha coefficient that is > 0.70 indicates the reliability of the instrument (if repeated research is carried out with different times and dimensions will produce the same conclusion) and if the Cronbach Alpha coefficient < 0.70 indicates a less reliable instrument (if the variables re-research with different times and dimensions will produce different conclusions) (Ghozali, 2016). In addition, the Cronbach Alpha which is closer to 1 indicates the higher the internal consistency of the reliability (Ghozali, 2016).

5. Data Analysis Method

To answer the problem formulation and prove the research hypothesis, the primary data in this study will be analyzed using the Unpaired Difference Test method, where the test is used to see the difference between two unrelated objects (Ghozali, 2016). Ghozali (2016) states that the Unpaired Difference Test can be done with the Independent t-test for normally distributed data and the Mann Whitney Test for data that are not normally distributed.

Normal or not the data can be seen from the Kolmogorov Smirnov test, where the probability value > 0.05 , so that the data is normally distributed and vice versa

Homogeneity test was conducted to determine whether the sample used in the study came from the same variance or not (Ghozali, 2016). The homogeneity test can be seen from the Levene Test, where the significance value is > 0.05 , the sample variance is the same (homogeneous) and vice versa

Hypothesis Test

The Unpaired Difference Test is used to see whether there are significant differences between perceptions of transparency, accountability and the effectivity of using BOS funds between internal and external stakeholders. The criteria for taking the hypothesis are:

1. If the probability or significance value is less than 0.05 (<0.05), then the hypothesis states that there is a difference in perceptions between internal stakeholders and external stakeholders about transparency, accountability and effectivity in the use of BOS funds in junior high school in North Aceh, so H_1 , H_2 and H_3 are accepted.
2. If the probability or significance value is greater than 0.05 (> 0.05), then the hypothesis states that there is no difference in perceptions between internal stakeholders and external stakeholders about transparency, accountability and effectivity in the use of BOS funds in junior high school in North Aceh, so H_1 , H_2 and H_3 are rejected.

RESULTS

1. Respondents Descriptive Analysis

a) Age

This study classifies respondents based on the age of the respondents at the time this research was conducted. Descriptive results of respondents based on age are presented in Table 2 below:

Table 2. **Respondents' Descriptive by Age**

<i>Stakeholder</i>	Age				Total
	21-30 Year	31-40 Year	41- 50 Year	51-60 Year	
Internal	1	61	152	174	388
External	8	104	201	79	392

Source : Processed Data, 2021

Based on Table 2, it can be seen that internal stakeholders are dominated by respondents aged 51-60 years, as much as 45%. This is because internal stakeholders come from elements of school officials who are senior employees. For external stakeholders, respondents aged 41-50 years are the dominant group in this study, are 51%. This is because the student guardians of the students are dominated by the biological parents of the students themselves, where most people aged 41-50 years still have children who are pursuing junior high school education.

b) Gender

Furthermore, this study also classified respondents based on gender. Descriptive results of respondents based on gender are presented in Table 3 below:

Table 3. Respondents' Descriptive by Gender

Stakeholder	Gender		Total
	Male	Female	
Internal	228	160	388
External	238	154	392

Source : Processed Data, 2021

Based on Table 3, it can be seen that for internal stakeholders the male group dominates in this study, as much as 59%. This is because internal stakeholders come from elements of school leadership, and basically men have more leadership traits. The external stakeholders are dominated by the male group, which is 61%. This is because the guardians of students are dominated by male parents who are more likely to play a role in their child's relationship to school.

c) Marital Status

Furthermore, this study also classified respondents based on their marital status. Descriptive results of respondents based on marital status are presented in Table 4 below:

Table 4. Respondents' Descriptive by Marital Status

Stakeholder	Marital Status			Total
	Unmarried	Married	Widow/er	
Internal	3	362	23	388
External	3	368	21	392

Source : Processed Data, 2021

Based on Table 4, respondents who are married dominate internal stakeholders as much as 93%. This is because married people have greater responsibilities in the family, so they are employees who have responsibilities at work. Furthermore, external stakeholders are dominated by a group of respondents who are married as much as 92%. This is because those who become student guardians are the direct parents of the student, so it is dominated by those who are married.

d) Education

Furthermore, this study also classified respondents based on their last education. The descriptive results of respondents based on their last education are presented in Table 5 below:

Table 5. Respondents' Descriptive by Education

Stakeholder	Education					Total
	Elementary	Junior High School	Senior High School	Diploma III	Bachelor	
Internal	3	362	23			388
External	3	368	21			392

		o ol	ol				
Interna l	2	1 3	71	13	261	28	3 8 8
Extern al	21	6 5	16 5	15	123	3	3 9 2

Source : Processed Data, 2021

Based on Table 5, it can be seen that internal stakeholders are dominated by Bachelor graduates as equal to 67%. This is because internal stakeholders are dominated by civil servants who predominantly have a bachelor education level in order to be able to work professionally. Furthermore, for external stakeholders, it is dominated by respondents who have senior high school education as much as 42%. This is because the parents of students in North Aceh basically still have a Senior high school education level. Based on the results of data analysis that has been carried out, it is found that all Pearson correlation values are statistically significant at the 5% level (significant < 0.05). In other words, all indicators used in this study are declared valid. Based on the results of data analysis that has been carried out, it is found that the Cronbach Alpha value for transparency is 0.893, accountability is 0.897 and effectivity is 0.930. All variables have Cronbach Alpha values above 0.70. In other words, all the instruments used in this study are classified as reliable.

Normality test is used to see whether the data used is normally distributed or not. The results of the normality test are presented in Table 6 below:

Table 6. Normality Test

Variabel	Stakehold er	Kolmogorov-Smirnov		
		Statistic	df	Sig.
TRANSPARENCY	Internal	0.119	388	0.000
	External	0.116	392	0.000
ACCOUNTABILITY	Internal	0.148	388	0.000
	External	0.135	392	0.000
EFFECTIVITY	Internal	0.209	388	0.000
	External	0.157	392	0.000

Source : Processed Data, 2021

Based on Table 6, the results of the Kolmogorov Smirnov test shows a significance value of 0.000 for all variables. This value is below the error tolerance value in this study (0.05). In other words, the data in this study are not normally distributed. Due to the data not being normally distributed, the method

of analysis of the Different Test data used is the Mann Whitney Test (Ghozali, 2016). Ghozali (2016) added that the Mann Whitney Test is a two-group difference test that does not require data normality. Because the results of the normality test indicate that the data are not normally distributed, the different test method used is the Mann Whitney Test. Ghozali (2016) argues that the Mann Whitney Test is a non-parametric test for different tests performed when the data are not normally distributed. The results of the Mann Whitney Test are as follows:

Table 7. Mann Whitney Test

	TRANSPARENCY	ACCOUNTABILITY	EFFECTIVITY
Asymp. Sig. (2-tailed)	0.016	0.003	0.000

Source : Processed Data, 2021

Based on Table 7 above, it can be seen that the significance value for the transparency variable, accountability and effectivity is smaller than the value of 0.05. In other words, H_1 , H_2 and H_3 in this study is accepted, meaning that there are differences in perceptions of internal stakeholders with external stakeholders regarding the transparency, accountability and effectivity of BOS fund management in junior high schools in North Aceh Regency.

2. Differences in Perceptions of Internal and External Stakeholders on Transparency

Based on the results of the analysis that has been carried out, it is found that there are significant differences regarding the perceptions of internal and external stakeholders regarding the transparency of BOS fund management at public junior high schools in North Aceh. This shows that internal and external stakeholders have different assessments of transparency in the management of BOS funds at SMP Negeri in North Aceh.

This difference occurs because the community considers that the school has not been so transparent and credible in the management of BOS funds in schools. In addition, differences in perceptions regarding transparency are also caused by the non-disclosure of information from the school to the community (especially parents) regarding the flow of funds used and the achievements of managing BOS funds.

Furthermore, the management of BOS funds as an important instrument in improving education in the country is still not transparent. This can be seen from the fact that there are still public junior high schools in North Aceh that have not provided accurate information about the management and success of the management of BOS funds to the surrounding community. The school should carry out the preparation of the School Activity Plan and Budget (RKAS) by involving student guardians to achieve transparency in good fund management (Nurdiani & Nugraha, 2018). This will certainly make the community know more about the planning of BOS funds and create a perception that is in line with the school.

The student guardians as external parties who are not very involved from planning to financial reporting of BOS funds assume that the school as the manager is not opened to the public about what is being done with these funds. In addition, the school has not published reports on the acceptance and use of BOS and BOS on information boards or other easily accessible places, so that the public or parents of students still have different perceptions with schools regarding the transparency of BOS management.

The difference in perceptions between external and internal stakeholders about transparency is caused by external parties consisting of student guardians who are not involved in the process of

planning and implementing BOS funds in schools, so their perceptions are only based on reports from the surrounding community regarding the non-disclosure of the funds. It is different with internal parties consisting of the principal, deputy, treasurer and committees who are directly involved from the beginning of planning to the reporting stage of BOS funds.

Furthermore, reporting on the current use of BOS funds has also been carried out in an online system. Each education unit is required to report the use of BOS funds at each stage to the official website of the Ministry of Education and Culture. The report is an obligation for schools to report at each stage, so that the disbursement at the next stage can be carried out. However, the public still does not know about this, causing a different perception of the BOS funds. People still think there are things that are hidden by the school. This should be used as input for the school to make a bulletin board for the use of BOS funds every period, so that the community is able to understand it, as stated (Heliani et al., 2020) where the making of BOS information boards in schools is an indicator of transparency in the management of BOS funds. This research is also in line with several previous studies which found that internal and external stakeholders have different perceptions about the transparency of BOS fund management (Ammar & Bustamam, 2019; Julio, 2015; Krisnayanti, 2014; Singerin, 2016).

3. Differences in Perceptions of Internal and External Stakeholders on Accountability

Based on the results of the analysis that has been carried out, it is found that there are significant differences regarding the perceptions of internal and external stakeholders on the accountability of BOS fund management at public junior high schools in North Aceh. This shows that internal and external stakeholders have different assessments and views about accountability in the management of BOS funds at Public Junior High Schools in North Aceh.

This difference in perception occurs because there are still schools that have not provided accountability about the management of school goods and inventory, so they are classified as not yet accountable. This has made the community (especially parents) question the accountability of schools in managing BOS. In addition, the community also perceives that the BOS funds disbursed to schools are very large, but the level of development of educational facilities and infrastructure is still not very visible in some schools. The school even thinks that the management it has done is good, causing a difference in perception between the school and the community.

The principal is the party responsible for the use of BOS funds in schools. All needs that you want to spend must be in accordance with the existing technical guidelines because if you buy goods outside of the technical guidelines, then this is a fraud and this will violate the rules that have been set by the government. However, the guardians of students do not really understand how the technical guidelines for the use of BOS funds have been so far, so the school, led by the principal, should make a socialization regarding the expenditure of BOS funds which must be in accordance with the technical guidelines so that it can be accounted for. The management of public funds that are still not so accountable makes public trust decrease, resulting in differences in perceptions between the management and the public (Barton, 2006). This happened because the internal party do not provide answers to external parties regarding the mechanisms and regulations that must be carried out in BOS spending, which caused the perception of external parties to differ (Eksantoso, 2020).

Furthermore, the public has the view that the accountability of schools in managing BOS funds is seen from the follow-up and realization of funds that are directly felt by the public, such as free books, free clothes and free stationery for those who can't afford it. This makes the community still have a different perception from stakeholders in schools regarding the accountability of BOS. In supporting the accountability of BOS fund management, the Ministry of Education and Culture issued a School Procurement Information System (SIPLAH) which can be used by schools to procure

goods and services. The SIPLAH is defined as an electronic system used for the procurement of goods/services by schools as stated in the Regulation of the Minister of Education and Culture Number 14 of 2020 concerning Guidelines for the Procurement of Goods/Services by Education Units. SIPLAH is designed to take advantage of online marketplaces operated by third parties. An online market system that can be categorized as SIPLAH must have certain features and meet the needs of the Ministry of Education and Culture

The existence of SIPLAH allows stakeholders to find out information about providers of goods/services, information on goods/services and can compare prices between online marketplaces. This makes the accountability of BOS funds in the procurement of goods/services better with good governance and documentation with the SIPLAH mechanism. The school can inform and socialize the mechanisms and regulations of the system to the guardians of the students, so that the guardians of students will have a better understanding of the responsibility for the procurement of goods/services in schools.

This difference occurs because internal parties consisting of elements of the principal, deputy, committee and treasurer know directly about the accountability report directly regarding the BOS fund report. This is different from the case with student guardians who do not receive reports directly and are not involved in meetings that discuss reports on the realization of BOS funds, resulting in different perceptions. This is also in line with several previous studies which found that there were significant differences in the perceptions of external and internal stakeholders regarding the accountability of BOS funds (Ammar & Bustamam, 2019; Julio, 2015; Krisnayanti, 2014; Singerin, 2016).

4. Differences in Perceptions of Internal and External Stakeholders on Effectivity

The results of this study also indicate that there is a significant difference in the perception of internal and external stakeholders on the effectivity of BOS fund management in public junior high schools in North Aceh. This shows that external parties (student guardians) still have different views from internal schools about the level of effectiveness of BOS fund management. This difference in perception occurs because the internal school prioritizes school programs that are indeed important to implement, due to limited funds. This funding limitation also occurs because there are still many schools in North Aceh that have few students, so the BOS funds obtained are also small. Moreover, schools are located in the interior of North Aceh, where students are very limited. Of the 97 junior high schools analyzed in this study, there are 27 public junior high schools whose number of students does not reach 100 students.

Meanwhile, external parties originating from the public have the perception that the BOS funds must be able to support all things related to schools, and even must be able to support the provision of school facilities and infrastructure to the fullest. The public does not yet know that there is a proportionality of the number of students in schools with the funds provided. This happened because the community was not included in the planning and discussion of the BOS budget in schools.

Determining the priority scale of the program from BOS funds should be socialized from the school through the school committee to the community. Schools can involve parents as community representatives to discuss the problem of program priorities and the mechanism for using the BOS Fund itself, as well as obstacles in the budget realization process. School internal parties can receive input from parents so that the effectiveness of the use of BOS funds can be achieved. In addition, the school can also put a suggestion box in the school, especially regarding program priorities that can be made in the future by listening to the aspirations of the surrounding community. This will make the

community understand the accuracy of the target of BOS funds so that they will be able to create perceptions that are in line with the internal school.

Furthermore, differences in perceptions of effectiveness also often arise due to lack of information disclosure to the public, so that an unfavorable view of the organization will appear (Otley, 1980). The existence of indications of misappropriation makes the community think that the management of BOS funds has not been effective, so it needs to be monitored further to create good school governance (Rakhmawati, 2018). Incomplete information about BOS funds to the community is also a factor that makes people have different perceptions from the school (Jaya, 2016). This finding is also in line with previous research which documented that the perception of internal and external stakeholders has a significant difference in terms of effectiveness (Ammar & Bustamam, 2019; Salle, 2019).

CONCLUSION

Based on the results of the research that has been done, the conclusions of this study are as follows:

1. There are differences in the perception of internal stakeholders with external stakeholders about the transparency of BOS fund management at public junior high schools in North Aceh Regency.
2. There are differences in perceptions of internal stakeholders with external stakeholders about the accountability of BOS fund management at public junior high schools in North Aceh Regency.
3. There are differences in the perceptions of internal stakeholders with external stakeholders about the effectivity of BOS fund management at public junior high schools in North Aceh Regency.

Based on the conclusions above, some suggestions that the author can give are as follows:

1. It is recommended to the school to provide detailed information regarding the management of BOS funds to the community, so that the community knows the flow of the BOS funds. Submission of information regarding the realization of the BOS funds can be done by installing an announcement board or billboard in front of the school regarding the budget realization flows used in that period which can be easily read and understood by the public.
2. It is recommended for schools to be more involved with the community in the planning process until the realization of BOS funds. This can be done by conducting socialization with parents regarding the system of budgeting, procurement, reporting and accountability for the management of BOS funds each period.
3. It is recommended to the school to accept aspirations, suggestions and input from the community as external stakeholders. This can be done by the school by providing special facilities such as a suggestion box that can accommodate community suggestions. In addition, the school can also cooperate with the Regional Government through the Education Office to create a web-based online complaint and suggestion system that can be easily accessed by parents (as a community) in the digital era like now. Later these suggestions can be discussed by the parents with the school's internal stakeholders.
4. It is recommended for further researchers to examine other variables that have differences in the management of BOS funds for the sake of developments in the aspect of science

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