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The Effect of Implementing the School Activity Plan and Budget Application (Arkas) and Its Impact on the Accountability and Transparency of Bos Funds

(Case Study of SMK in Bandar Lampung City)

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Abstract - This study aims to determine (1) the effect of using the school budget work plan application (ARKAS) on accountability for the use of BOS funds in Vocational High Schools in Bandar Lampung City, (2) the effect of using the school budget work plan application (ARKAS) on the transparency of the use of BOS funds in Vocational High Schools in Bandar Lampung City. The type of research used in this study is quantitative descriptive research. The population in this study is all Private Vocational High Schools receiving BOS Phase I in 2022 in Bandar Lampung City. The sampling technique is purposive sampling, selecting as many as 30 school treasurers. Data collection techniques are questionnaires and documentation. Data analysis techniques use descriptive analysis in the form of percentages and inferential analysis using analysis prerequisite testing, hypothesis testing, and determination coefficient tests. The results showed that: (1) there is an effect of the use of the school budget work plan application (ARKAS) on the accountability of the use of BOS funds in Vocational High Schools in Bandar Lampung City, where the better the use of the ARKAS application, the more accountable the use of BOS funds, (2) there is a significant influence on the use of the school budget work plan application (ARKAS) on the transparency of the use of BOS funds in Vocational High Schools in Bandar Lampung City.

Key words: ***Use of the School Budget Work Plan Application (ARKAS), accountability for the use of BOS funds, transparency in the use of BOS funds***

I. INTRODUCTION

The meaning of financial management and education financing is a series of activities to regulate the finances of educational institutions, ranging from planning, administration, bookkeeping, spending, supervising reporting, and financial accountability of educational institutions. (Arwildayanto: 2017). In an effort to monitor transparency in the management of funds, the involvement of teachers as one of the components of the school that will supervise and escort as part of the school that has influence in achieving common goals is very necessary for the use of funds in the improvement and development of the education system. The main responsibility and role of teachers is in teaching and learning activities (KBM). Teachers have the greatest opportunity to actively participate in school management, despite their inability to exert a significant impact on choice. Since funding cannot be ignored for all education in schools, one of the most significant ways for teachers to participate is in the preparation and oversight of school budgets

This application aims to facilitate administration and accountability reports in managing School Operational Assistance (BOS) funds. School Activity Plan and Budget Application, hereinafter abbreviated as RKAS Application, is an information system that utilizes information and communication technology to facilitate budgeting.

According to diasporic data information sources, there are a total of 62 recipients of operational assistance for vocational schools in Bandar Lampung city, which include 10 State Vocational High Schools and 52 private Vocational High Schools. Out of the 52 private schools, only 50 of them apply for School Operational Assistance from the Government. The

government has requested 50 privately owned vocational schools to be more transparent with their financial statements, in order to prevent any social issues within the school environment. The schools are expected to participate in a collaborative planning, implementation, monitoring, and evaluation process, to ensure a systematic approach.

II.EASE OF USE

A. Aplikasi Rencana Kegiatan dan Anggaran Sekolah (ARKAS)

The RKAS application (ARKAS) is an information system created to handle school financial management problems ranging from the process of planning, organizing, directing, coordinating, supervising, or controlling. (Perment N0 2. Boss Juknis 2022).

The RKAS Application is an information system that uses technology to help with the budgeting, implementation, administration, and accountability of school operational assistance funds in primary and secondary education units across the country. It is an abbreviation for School Activity Plan and Budget Application, and it is based on the guidelines outlined in Perment N0 2, Boss Juknis 2022.

B. Accountability and Transparency

Being accountable means that others evaluate the quality of your performance in completing tasks to accomplish the objectives that you are responsible for. In financial management of educational institutions, accountability refers to the ability to explain how educational institution funds are used in accordance with established plans and relevant regulations (Ardiwilyanto, 2017).

According to Ardiwilyanto (2017), transparency implies a serious and thorough openness that allows for active participation from all levels of society in managing public resources. The transparency aspect in this study is characterized by openness to supervision, access to information, and balance between institutions.

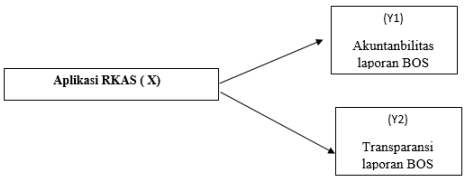
C. BOS FUND

As per the guidelines laid out in Minister of Education and Culture Regulation No. 2 of 2022, BOS is a government program that provides funding for non-personnel operating costs of basic education units that implement compulsory education programs. The standard non-personnel operating costs include the necessary expenses required to finance non-personnel operating activities for one year, as a part of the overall education fund. This enables education units to receive School Operational Assistance (BOS).

According to Kompri (Damanik, 2018), the School Operational Assistance fund is designed to alleviate the financial burden of quality 9-year compulsory education in Indonesia's elementary schools. The School Operational Assistance Program aims to waive education fees for underprivileged students and relieve other students so that they get better quality basic education services until graduation in order to complete 9 years of compulsory education.

III. RESEARCH OF METHODS

This research method involves using quantitative description to systematically, plan and structure the research process. The descriptive method is specifically used to describe the variable conditions that are being studied, which include the use of the School Budget Activity Plan Application (ARKAS), accountability, and transparency in the use of BOS funds. In order to understand the relationship between different variables, we will use the School Budget Activity Plan Application (X) to determine the impact of these variables on accountability for the use of BOS funds (Y1) and transparency in the use of BOS funds (Y2). This will help us to quantify the influence between these variables.



Gambar 2.1 Bagan Kerangka Pikir

The study population consists of the treasurers of BOS Private Vocational School in Bandar Lampung, which amounts to 42 individuals. The sample size is limited to SMK that receives BOS funding, resulting in 30 SMK treasurers who receive BOS funds and have SK status for research channels. The research will be conducted for 6 months, starting from June to December 2022. Validity tests will be used as research instruments., reability tests The Likert scale is commonly used to measure research instruments.

tabel 1 skor alternatif jawaban responden

No	Uraian	skala
1	Strongly Disagree (STS)	rated 1
2	Disagree (TS)	rated 2
3	Netral (N)	rated 3
4	agree (TS)	rated 4
5	Totally Agree (SS)	rated 5

Data was collected through documentation questionnaires and analyzed using descriptive and inferential techniques.

Regression analysis involves studying the relationship between variables. In simple linear regression, changes in variable X have a constant effect on variable Y. However, in non-linear relationships such as the quadratic model, changes in variable X are not proportional to changes in variable Y. In this case, changes in X are followed by changes in X squared. (This was explained by Hidayat in 2018). The purpose of this analysis is to determine whether the relationship between the independent variable and the dependent variable is positive or negative. It also aims to predict the value of the dependent variable in case the independent variable increases or decreases. Typically, data used in this analysis is on an interval or ratio scale, and such relationships are not linear. Mathematically, a simple linear regression analysis model can be described as follows:

$Y = \alpha 0 + b1x + b2x + b3x + \varepsilon$

information :

Y = Efisiensi Investasi

α = constanta

b1…b3 = coefisien regresi

X = Application of RKAS

Item / Pernyataan	r-hitung	r-tabel	Sig (p)	Keterangan
Item 1	0,475	0,374	0,008	Valid
Item 2	0,480	0,374	0,007	Valid
Item 3	0,503	0,374	0,005	Valid
Item 4	0,710	0,374	0,000	Valid
Item 5	0,656	0,374	0,000	Valid
Item 6	0,533	0,374	0,002	Valid

ε = error

If the calculated F value is greater than the F table value, it means that variable X has a significant effect on variable Y. In this case, Hypothesis a (Ha) is accepted and Hypothesis o (Ho) is rejected. To find the F table value, you can use a statistical table or calculator.

F tabel = F (1-α) (db reg[b|a],[db res] F tabel = F (1-0,05) ([1], [44-2]

F table = F (1-0,05) ([1], [42]

Information :

Determine the critical value of α = 0.05 and F of the table at free degrees db reg b/a = 1 and db res = n-2, where n is the number of samples.

IV. RESULTS AND DISCUSSION

I. Validity test results

A. Table of Validity Test Results for the Use of School Budget Work Plan Application (ARKAS)

Item/ Pernyataan	r-hitung	r-tabel	Sig (p)	Keterangan
X 1	0,519	0,374	0,003	Valid
X 2	0,739	0,374	0,000	Valid
X 3	0,441	0,374	0,015	Valid
X 4	0,527	0,374	0,003	Valid
X 5	0,465	0,374	0,010	Valid
X 6	0,399	0,374	0,029	Valid
X 7	0,442	0,374	0,014	Valid
X 8	0,395	0,374	0,031	Valid

The table above presents the results of a validity test conducted on variable X through the ARKAS application. The test determines whether a statement is valid or invalid based on two criteria: 1) the value of r calculate > r table, and 2) the value of sig (p) < 0.05. If both criteria are met, the statement is declared valid. However, if the value of r calculate < r table and sig (p) > 0.05, the statement is declared invalid and removed from the analysis. The formula for r table is df=n-2, which equals 30-2, so r table=374.

B. **Table of Validity Test Results for Accountability Variables Regarding Use of BOS Funds**

Validity test results were obtained for the accountability variable of BOS funds. Six items had r values > r table. All items are considered valid as the SIG(P) value is less than 0.05.

C. Table of Test Results for Validity of Transparency in the Use of BOS Funds.

Item/ Pernyataan	r-hitung	r-tabel	Sig (p)	Keterangan
Item 1	0,496	0,374	0,005	Valid
Item 2	0,843	0,374	0,000	Valid
Item 3	0,768	0,374	0,000	Valid
Item 4	0,440	0,374	0,015	Valid
Item 5	0,603	0,374	0,000	Valid
Item 6	0,398	0,374	0,029	Valid
Item 7	0,576	0,374	0,001	Valid
Item 8	0,558	0,374	0,001	Valid

The table presented above displays the outcomes of the validity test conducted on the variable transparency of the utilization of BOS funds. The table includes both valid and invalid items. Items with a calculated r value greater than r table and a sig (p) value of less than 0.05 are considered valid, while invalid items have a calculated r value less than r table and a sig (p) value of greater than 0.05, and hence are not included in the table.

II. *Reliability Test*

Results of Reliability Test for Research Instruments

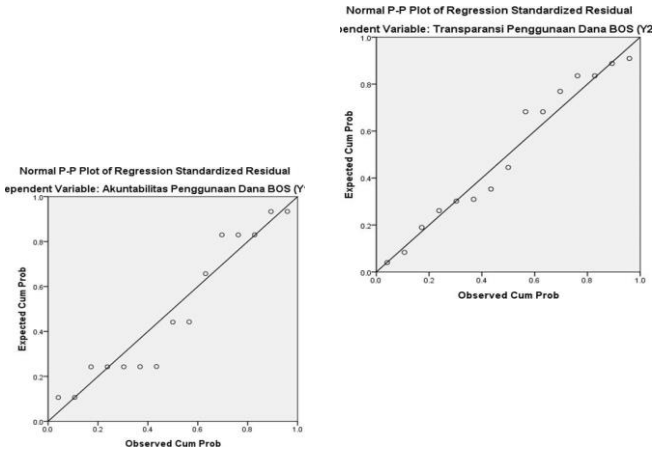
Variabel	Koefisien Cronbach's Alpha	Cronbach'sAlpha yang reliabel	Keterangan
X	0,654	0,6	Reliabel
Y1	0,705	0,6	Reliabel
Y2	0,774	0,6	Reliabel

(Source: spss, 2023)

The basic criteria for decision-making are variables that are considered reliable if their value is greater than 0.60. If the value is smaller than 0.60, the variable under study cannot be said to be reliable.

The reliability of research variables was tested using SPSS data processing, and the results are presented in Table 4.6. The study found that Cronbach's Alpha values were greater than 0.6 for three variables: using the School Budget Work Plan application (X) with a value of 0.654, accountability for the use of BOS funds (Y1) with a value of 0.705, and transparency in the use of BOS funds (Y2) with a value of 0.774.

Therefore, it can be concluded that all three variables' statement items, X, Y1, and Y2, are reliable and consistent.



III. Descriptive Analysis of The School Budget Work Plan Application (ARKAS) is used for Variables to improve accountability and transparency of reports.

	ARKAS	Acuntabilites	Transparancy
Mean	2,75	4,17	4,2
Median	2,8	4	4,0
Modus	2,8	4	4
St Dev	0,938	0,531	0,664
Var	0,881	0,282	0,441

(source : SPSS 2023)

Based on the ARKAS variable provided above, it can be observed that the average value (mean) is 2.75, with a minimum value of 1 and a maximum value of 4.067. The standard deviation calculated is 0.938. From this information, one can infer that the scores given by the respondents regarding the use of the ARKAS application are not uniform, indicating a variability in the data. Furthermore, the standard deviation value is lower than the average value, implying that the scores are not widely dispersed.

The average value of the accountability variable was 4.17, with a minimum of 4.0 and a maximum of 5.0. The standard deviation was calculated as 0.53. Based on this description, it can be inferred that the responses of the participants regarding accountability for the use of BOS funds have a consistent (homogeneous) score data. Additionally, the standard deviation value is lower than the average value (mean).

The data of tranparancy shows a mean gain of 4.2, ranging from a minimum of 3 to a maximum of 5. The standard deviation obtained is 0.664. Based on this information, we can conclude that the respondents' statements regarding the transparency of the use of BOS funds have varying scores, meaning that the data is not homogeneous. Additionally, the standard deviation is lower than the average value (mean).

IV. Analisys *Inferensial results.*

a. Normality Test Analysis

Parameter	X	Y1	Y2
Kolmogorov-Smirnov	0,150	0,154	0,109
Asymp. Sig. (2-tailed)	0,085	0,069	0,200

(source : spss 2023)

Based on the SPSS results of normality tests conducted on three research variables, namely the ARKAS variable (X), accountability for the use of BOS funds (Y1), and transparency in the use of BOS funds (Y2), it can be concluded that the data of all three variables are normally distributed. This conclusion was drawn from the calculation results of the Kolmogorov-Smirnov approach, which yielded a sig (p) value greater than 0.05.

The P-plot graph shows the normality of X to Y1 and Y2 variables.

V. Hypothesis test results

1). Results of the Hypothesis Test of the Variable Use of ARKAS on Accountability for the Use of BOS Funds

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,372	2,764		2,667	,013
	ARKAS	,487	,090	,716	5,425	,000

a. Dependent Variable: AKUNTABILITAS

Based on the data from above, the calculated t-value for the variable use of ARKAS (X) is higher than the table t-value (0.716 > 0.422). Additionally, the probability value is less than 0.05 (0.013 < 0.05). Therefore, we can accept the null hypothesis (H0) and reject the alternative hypothesis (H1). This leads us to conclude that the use of the school budget work plan application (ARKAS) has a significant impact on the accountability of the use of BOS funds in Vocational High Schools in Bandar Lampung City. This implies that variable X has a significant impact on variable Y1, while the use of the ARKAS school budget work plan app and BOS funds have no effect on report accountability.

$$Y1 = 7{,}372 + 0{,}487X$$

From the given linear equation, we can interpret the following:

a) The constant (a) is 7.372, which means that if the use of the school budget work plan application (ARKAS) is 0, then the accountability for the use of BOS funds (Y1) is 7,372.

b) The regression coefficient of the variable use of the school budget work plan application (ARKAS) is 0.487. This indicates that if the use of ARKAS (X) increases by one point, the accountability for the use of BOS funds (Y1) cannot increase by one point.

2). Results of the Hypothesis Test of the Variable Use of ARKAS on Transparency in the Use of BOS Funds

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	
		B	Std. Error	Beta		
1	(Constant)	13,522	3,807		3,552	
	ARKAS	,573	,124	,658	4,629	
a. Dependent Variable: TRANSPARANSI						

The calculations prove that the value of "t" is greater than 4.629, and the probability value is less than 0.05. Hence, we reject H0 and accept H1. This implies that variable X has a significant impact on variable Y2. In other words, the more efficiently the school budget work plan application (ARKAS) is used, the more transparent the use of BOS funds becomes. The Table shows the output of the t-test. A linear regression equation can be formulated from this data.

A. $Y_2 = 13{,}522 + 0{,}573X$

The simple linear equation above has several interpretations:

a) The constant (a) of 13.522 means that if the ARKAS school budget work plan application is used 13,522 times, it will result in transparency in the use of BOS funds (Y2).

b) The regression coefficient of the variable ARKAS is 0.573. It indicates that an increase of one point in the use of ARKAS (X) results in a 0.573 increase in the transparency of the use of BOS funds (Y2).

DISCUSSION

A. The use of ARKAS improves accountability for BOS fund usage.

The descriptive analysis conducted in this study revealed that the use of School Budget Work Plan Application (ARKAS) was rated as good, whereas the utilization of BOS funds was found to be highly accountable.

After conducting a hypothesis test (t-test) on the data, we found that the independent variable (use of the School Budget Work Plan Application - ARKAS) had a significant influence on the dependent variable (accountability for the use of BOS funds). The calculated t value (0.716) was greater than the table t value (0.422), and the probability value (0.013) was smaller than the significant level (0.05). Therefore, we reject the null hypothesis (H0) and accept the alternative hypothesis (H1). These results provide evidence that using ARKAS has a positive impact on accountability for the use of BOS funds. Based on the results of the hypothesis test, it can be concluded that the better the utilization of the school budget work plan (ARKAS) application, the more accountable the use of BOS funds. The study found that the combined contribution of the two variables was 49.5%, while the remaining 50.5% was influenced by other variables that were not studied in this research.

B. The use of ARKAS application improves transparency in school budget management.

The research results indicate that ARKAS is well implemented in several Vocational High Schools, falling under the good category of use. In addition, the transparency of the use of BOS funds in these schools is categorized as transparent. These findings suggest that the implementation of ARKAS has allowed for effective management and transparency in the use of BOS funds in each school.

The study found that using ARKAS had a significant impact on the transparency of the use of BOS funds, as evidenced by the results of a hypothesis test using a partial test. The probability value was less than the significant level (<0.05) and the t count was greater than the t table (4.315>1.77). It is concluded that the use of the school budget work plan application (ARKAS) significantly increases transparency in the use of BOS funds in Vocational High Schools in Bandar Lampung City.

CONCLUSION AND ADVICE *(Heading 5)*

Based on our research and discussion, the following conclusions can be drawn:

1. The use of the ARKAS application has a significant impact on accountability for the use of BOS funds in Vocational High Schools in Bandar Lampung City. However, the users of the ARKAS application face constraints due to limited choices within the application. Despite this, the use of BOS funds is more accountable as a result.
2. The use of the ARKAS application has a significant impact on the transparency of BOS funds utilization in Vocational High Schools in Bandar Lampung City. The effectiveness of the ARKAS application directly affects the level of transparency in the use of BOS funds.

The following suggestions were submitted after the completion of this study:

1. for Head Master

   It is essential to find ways to overcome any obstacles that may arise while using the ARKAS application. One solution could be to provide training to interested parties on the use of BOS funds. This would help them become more efficient and effective in their use of the application.

2. for Teachers

Teachers, particularly school treasurers, should enhance their proficiency in using the ARKAS app to deliver transparent and accountable reports on the utilization of BOS funds.

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