

The Effect of Organizational Commitment on the Effectiveness of School Operational Assistance Funds in Elementary Schools in Indonesia

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ABSTRACT

Previous researches on the effect of transparency and accountability on the effectiveness of School Operational Assistance (*Bantuan Operasional Sekolah/BOS*) funds have generated inconsistent results. Therefore, as a development of previous studies, this study aims to examine the effect of transparency, accountability and organizational commitment on the effectiveness of BOS funds. Twenty four (24) elementary schools in Pleret Sub District, Bantul, Yogyakarta, Indonesia were selected as the research object. Data were collected using a questionnaire distributed to teachers as respondents. 168 questionnaires were collected from respondents and the data were processed using the SPSS software application version 22. The results revealed that accountability, transparency and organizational commitment had a significant positive effect on the effectiveness of BOS fund. While extensive research has investigated the influence of transparency and accountability on the efficacy of BOS funds in educational settings, this study makes a distinctive contribution by focusing on the relatively unexplored aspect of organizational commitment in the context of BOS funds.

Keywords: School Operational Assistance funds.

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1. BACKGROUND OF THE STUDY

Financial resources are one of the fundamental factors to obtain the quality of education (Yizengaw & Agegnehu, 2021). In order to use financial resources effectively, several studies state that educational institutions need financial management in schools (Yizengaw & Agegnehu, 2021; Manu et al., 2020 ; Basson & Mestry, 2019)). Yizengaw and Agegnehu (2021) stated that to improve the quality of education, it is necessary to ensure that schools can obtain the school funds in a timely manner and to manage the existing funds properly. However, Manu et al. (2020) articulated that poor performance and low morale among teaching and non-teaching staff in managing financial management hinder academic achievement. Therefore, studies related to the effectiveness of financial management in schools are still very much needed because many school managers do not have the financial knowledge and skills needed to manage school finances effectively and efficiently (Basson & Mestry, 2019).

The School Operational Assistance (BOS) fund is one of the financial schemes provided to schools in Indonesia. BOS is granted to finance non-personnel spending for

primary and secondary education units as the implementation of the compulsory education program (Permendikbud, 2021). Nonetheless, it is possible to use this fund for several other activities in accordance with the provisions of laws and regulations. The management of these funds must include planning, monitoring, and reporting as well as creating the appropriate school budget. The school assistance funds are provided by the central government through the regional government to be handed over to schools based on a transparent management to realize effective and efficient use of BOS funds.

As part of government budget, BOS fund must be managed professionally according to the principles of transparency and accountability. In terms of an academic perspective, many studies have addressed the importance of transparency and accountability for the effectiveness of BOS fund (Ammar & Bustamam, 2019; Yunita & Perdanawati, 2020); Waluyo et al., 2023; Rinda et al., 2019 ; Sulistiani, 2021; Dahliana & Khaddafi, 2021; Sine et al., 2021 ; and Rachmawati, 2023). Nonetheless, these studies mainly used a qualitative descriptive method, and did not examine the causal relationship between transparency and accountability on the effectiveness of BOS fund.

Although several studies have examined the causal relationship between transparency and accountability on the effectiveness of BOS fund or school performance, the results are mostly inconsistent, thus providing an opportunity for research on similar topic. Nisa and Putri (2022) found that accountability and transparency had a positive effect on the effectiveness of the BOS fund. However, Ayu et al. (2021) demonstrated that government transparency did not have any significant effect on the effective distribution of BOS funds, in contrast to public accountability which had a significant positive effect on effective distribution of the fund. Villegas (2023) concluded that transparency and accountability had no effect on school performance. Consistent with the findings of Villegas (2023), Hasanuddin & Muhri (2021) argued that transparency and accountability had no effect on the effectiveness of BOS funds.

This study aims to make a valuable contribution by addressing a significant issue in school financial management, namely, the low morale of school administrators, as identified in the research conducted by Manu et al. (2020). Building upon the existing body of knowledge, this research seeks to investigate the impact of transparency and accountability on enhancing the effectiveness of BOS funds, while also delving into the role of organizational commitment as a variable that reflects the morale of individuals within educational institutions. Considering, previous studies by Suryanarayana (2022), Dewi et al. (2022), and Budomo (2023), have hinted at the positive influence of organizational commitment on performance, providing a foundation for exploring these dynamics further. Consequently, the primary aim of this paper is to shed light on how transparency, accountability, and organizational commitment collectively contribute to improving the efficiency and effectiveness of BOS funds in educational settings.

The object of the study is elementary schools in Pleret, Bantul, Yogyakarta, Indonesia. Pleret was chosen as the research object because Pleret was the capital of the Islamic Mataram Kingdom. The past history of the greatness of the Islamic Mataram kingdom in Pleret means that the local wisdom of Javanese culture in the Pleret sub-district area is still maintained in people's lives and behavior (Mulat, 2017). This is the reason why the author conducted research in the Pleret District area, Bantul Regency because the main variable that the author will study is the organizational commitment variable which is one of the noble values of Javanese cultural wisdom which may be difficult to find in other areas.

2. THEORETICAL BASIS AND FORMULATION OF HYPOTHESES

Agency theory discusses the relationship between principals, resource owners or parties, who have higher power and agents as parties who are entrusted with managing resources. According to the assigned mandate, the agent is obliged to account for the management of resources through financial reports (Afandi, 2019). In other words, financial statements are principal tools to monitor agent behavior. In relation to the management of BOS funds, the central government or local government serves as the principal while the agents are schools that receive BOS funds.

2.1 Effect of accountability on effectiveness of BOS fund.

The management of BOS funds at schools requires accountability to create public trust. The application of accountability in financial management will enhance the effectiveness of BOS funds (Ammar & Bustamam, 2019; Yunita & Perdanawati, 2020 ; Waluyo et al., 2023 ; Rinda et al., 2019; Sulistiani, 2021; Dahliana & Khaddafi, 2021; Sine et al., 2021 ; and Rachmawati, 2023). Previous researches found a positive correlation between accountability and effectiveness of BOS funds (Nisa & Putri, 2022). In line with this statement, Nisa and Putri (2022) and Ayu et al. (2021) disclosed that accountability had a significant positive effect on the distribution of BOS funds. If accountability can increase the effective distribution of BOS funds, this study predicts that accountability can also increase the effectiveness of Bos funds. Thus, the first hypothesis of this study is formulated as follows:

H1: Accountability has a positive effect on the effectiveness of BOS fund.

2.2 Effect of transparency on effectiveness of BOS funds

Transparent means openness in managing an activity and may refer to financial openness in terms of resources and the amount of fund (Ammar & Bustamam, 2019; Yunita & Perdanawati, 2020; and Waluyo et al., 2023). The use of fund must be clear to ease the understanding of stakeholders in the use of funds according to applicable regulations. Transparency can create public trust and thus minimize deviations of the applicable rules, which further can maximize the effectiveness of the BOS fund. Nisa and Putri (2022) in their conclusion held that there is a positive correlation between transparency and the effectiveness of BOS funds. Thus, the second hypothesis of this study is formulated as follows:

H2: Transparency has a positive effect on the effectiveness of BOS fund.

2.3 The Effect of organizational commitment on the effectiveness of BOS fund

Organizational commitment can be explained as an individual level of attachment as the member of an organization or an individual's intent to exist and to be both emotionally and psychologically attached to the organization (Suryanarayana, 2022; Dewi et al., 2022 and Budomo, 2023). The BOS fund manager as an individual will experience satisfaction when the organization's performance increases. Strong emotional ties to the organization make managers consciously make the best efforts for the organization. Organizational commitment is able to increase the effectiveness of the BOS funds because managers will make serious efforts to use these funds to achieve the predetermined goals in the regulations. Thus, the third hypothesis is formulated as follows:

H3: Organizational commitment has a positive effect on the effectiveness BOS funds.

3. RESEARCH METHOD

3.1 Research object and data collection method

This study selected 24 elementary schools in Pleret Sub District, Bantul as the research object and involved 168 teachers as the respondents. The data were collected via questionnaires distributed to respondents.

3.2 Research variables and operational definitions

The effectiveness of the BOS funds is defined as a condition where the use of BOS funds can enable achievement of goals in accordance with applicable regulations (Nisa & Putri, 2022). The question items were modified from the measurement of Asben (2010), which consist of 6 (six) items (5 point likert scale): 1) Obtaining BOS funds according to the proposed amount set; 2) The amount of BOS funds can suffice each student according to the location and needs; 3) Management of BOS funds is in accordance with technical guidelines, operational guidelines and established rules; 4) The use of BOS funds was effective (the funds were used according to plan and did not deviate the applicable rules); 5) The use of BOS funds was accountable according to the applicable rules; 6) Alignment between accountability reports of BOS funds and applicable regulations.

Following Rachmawati (2023), transparency is the availability or free access of each person to information on governance, policies and the process of making and implementing them, and achieving the final results of BOS fund. The questions to measure transparency consist of 6 (six) items (5 point likert scale): 1) Financial reports on BOS funds are published routinely/periodically; 2) Financial reports and information about activities related to BOS funds can be freely accessed by students/student parents; 3) All BOS fund management activities were informed to students/student parents; 4) BOS fund financial reports are published to all students/student parents; 5) All types of information related to BOS funds are published to students/student parents; 6) Students/student parents understand financial policies related to BOS funds.

Accountability is the obligation to explain the performance, actions of a person, the legal entity of an organization to those who are entitled or authorized to request information and accountability from schools that use the sources of funds they manage (Nisa & Putri, 2022). The questions to measure transparency consist of 6 (six) items (5 point likert scale): 1) The distribution of BOS funds was carried out based on the interests of students; 2) Programs and activities related to BOS funds could improve student welfare; 3) Students received benefits from activities funded by the allocation of BOS funds fairly; 4) Every student was fairly treated by the BOS fund manager; 5) The BOS fund distribution program did not interfere with the quality of the teaching and learning process; and 6) BOS funds were distributed to all students without exception.

Organizational commitment is defined as the willingness of employees to remain in the organization and remain willing to relate themselves to their goals, values and obligations in the organization (Allen & Meyer, 1990). The questionnaire to measure organizational commitment referred to Allen & Meyer (1990) measurement, containing three components to measure organizational commitment, namely affective commitment, continuance commitment, and normative commitment.

4. RESULT AND ANALYSIS

4.1 Results of data collection

Questionnaires were distributed to teachers in Pleret Sub District, Bantul Regency, Yogyakarta from January to February 2023 in person. 168 respondents filled out the questionnaire. Of the 168 respondents, 78 were male and 90 were female. 56 respondents were 26-35 years old; 62 respondents were 36-45 years old, and 50 respondents were over 50. Of the 168 respondents, 4 respondents graduated from high school; 3 respondents achieved Diploma degree; 161 respondents completed undergraduate program.. Furthermore, 56 respondents had a working period of 1-5 years; 61 respondents had worked for 6-10 years, while 51 respondents had worked for more than 10 years. The descriptive statistics for the research variable scores is presented in Table 1.

Table 1. Statistic Descriptive

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Accountability	168	23	30	26.82	1.742
Transparency	168	18	30	26.02	1.903
Organizational Commitment	168	45	70	61.13	4.859
Effectiveness of BOS fund	168	20	30	26.30	1.916

4.2 Validity and reliability test

The validity of the instrument was tested by correlating the scores of the items with the scores of the variables described. The results show that all items are valid. The reliability test with Cronbach's alpha is presented in Table 2. All variables scored above 0.6, indicating the reliability of the instrument, while accountability scored slightly below 0.6.

Table 2. Reliability Test

Variabel	Cronbach's alpha
Accountability	0.579
Transparency	0.650
Organizational Commitment	0.803
Effectiveness of BOS Fund	0.623

4.3 Classic assumption test

Normality test was carried out by Kolmogorov-Smirnov. The results of the study showed that the significance value for the Kolmogorof key was $0.2 > 5\%$ and it was concluded that the residual values were normally distributed, so that the assumption of normality was met. Multicollinearity test was conducted to see a correlation between the independent variables. The variables of accountability, transparency, organizational commitment and effectiveness of BOS funds had a tolerance value of > 0.10 and a VIF value of < 10 . Thus, there are no symptoms of multicollinearity. Heteroscedasticity test with the Glejser test showed no symptoms of heteroscedasticity.

4.4 Hypothesis testing

The hypothesis testing with multiple regression as depicted in Table 3. indicates that **all hypotheses are supported.**

Table 3. Hypothesis testing

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std.Error	Beta	T	Sig.
Constant	9.521	2.610		3.648	.000
Accountability	.184	.080	.167	2.307	.022*
Transparency	.278	.075	.276	3.693	.000**
Org.Commitment	.076	.029	.191	2.577	.011*

Note: *Sig.at 5%; **Sig.at 1%

4.5 Discussion

The results of the study pinpoint that accountability had a significantly positive effect on the effectiveness of managing BOS funds. The good value of a school's accountability determines its effectiveness in managing BOS funds (Ammar & Bustamam, 2019). Organizations receiving BOS funds must provide a clear explanation of each activity using the funds. Schools must consider using and enhancing the use of accountability to ensure effective management of BOS funds. School performance can be accounted for the accountability of the management of BOS funds. This result is also in line with previous researches (Ammar & Bustamam, 2019; Yunita & Perdanawati, 2020; Waluyo et al., 2023; Rinda et al., 2019; Sulistiani, 2021; Dahliana & Khaddafi, 2021; Sine et al., 2021; and Rachmawati, 2023), declaring that the effective management of the School Operational Assistance Fund was positively and significantly affected by accountability.

These findings show that transparency had a significant positive effect on the management of BOS funds. Transparency ensures that everyone has access or freedom to obtain information about government actions, including information about decisions, process and implementation, and results. Transparency is a requirement for everyone who is assigned with educational tasks in order to understand the processes and results of decision-making and school policies. This result is also in line with previous researches (Ammar & Bustamam, 2019; Yunita & Perdanawati, 2020; Waluyo et al., 2023; Rinda et al., 2019; Sulistiani, 2021; Dahliana & Khaddafi, 2021; Sine et al., 2021; and Rachmawati, 2023) denoting that the effective management of the School Operational Assistance fund was positively and significantly affected by transparency.

As is the case with accountability and transparency, the hypothesis that predicts that organizational commitment had a positive effect on the effectiveness of the BOS fund is also supported. The results of this study are consistent with the opinion of Suryanarayana (2022); Dewi et al. (2022) and Budomo (2023), who stated that organizational commitment will improve performance. Suryanarayana (2022) argued that organizational commitment improves both individual performance and organizational performance. High organizational commitment can increase employees (teachers)' motivation in managing BOS funds in accordance with applicable regulations, which consequently will increase the effectiveness of BOS funds.

5. CONCLUSION AND IMPLICATION

The government regulation stipulates that the management of BOS funds must be managed in a transparent and accountable manner. However, previous studies on the effect of transparency and accountability on school performance and effectiveness of BOS funds resulted in inconsistent findings. This research found that transparency and accountability had a positive and significant effect on the effectiveness of BOS funds, and this result is expected to reinforce the findings of previous studies, which stated that transparency and accountability were positively correlated with management mechanisms for organizations.

If previous studies related to factors that increase the effectiveness of BOS funds mostly focused on the characteristics of the accounting system (transparency and accountability), this study also addressed individual attitudes/morale namely teachers as seen from the variable of organizational commitment. The results of the study indicated that teachers' organizational commitment would increase the effectiveness of BOS funds.

The weakness of this study is related to the reliability of accountability instruments (Cronbach alpha less than 0.6), indicating the need to use this measurement in future studies. In brief, it is clear that transparency, accountability and organizational commitment have a significant positive effect on the effectiveness of BOS funds, thus implying that schools must apply these three variables to achieve the predetermined goals of granting BOS funds as stipulated in the applicable regulation.

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