



# School-Based Management (SBM) in Supporting Education Financial Management at SMKS Kartika 2 Surabaya

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**Abstract.** The results of the study show that to support effective and efficient financial management of education in SBM at SMKS Kartika 2 Surabaya, several strategies and principles are needed that must be implemented in its implementation. To increase transparency, accountability, and legitimacy, every stakeholder in SMKS Kartika 2 Surabaya takes part in financial management starting from the financial planning stage to decision-making. In addition, this school applies strategies and principles in its management, for example conducting needs analysis, the school has full control over budget allocation, the school upholds transparency and efficiency in the use of education funds so that it can be used for other more crucial things. It can be concluded that MBS at SMKS Kartika 2 Surabaya is able to support the management of education finances effectively and efficiently.

**Keywords:** School-Based Management, Education Financial Management

## 1 Introduction

School-Based Management or commonly known as School-Based Management (SBM) is a decentralized organization where schools have authority and responsibility for decisions taken or problems that occur related to the implementation of education set by the government, including goals, policies, curriculum, standards, and accountability. Education unit managers must understand the issues related to decentralization in the implementation of SBM. The urgency of School-Based Management as one of the transformation of schools in an effort to improve the quality of education because correct School-Based Management (SBM) can make a significant contribution to the economic and social welfare of a country. To improve the quality of education through the implementation of School-Based Management (SBM), one must be able to understand the concept that is the handle in its implementation. Understanding concepts will be much easier because concepts are basic knowledge about the subject being discussed [1]. Education, which has been centrally managed by the government, is slowly shifting in line with the development of an increasingly complex era. Therefore, improving the quality of education is the main goal in development in the field of education which is also a common goal contained in the 1945 Law paragraph 4 which

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reads, efforts to educate the nation's life where it is the responsibility of educational institutions to provide the best service for the nation's next generation [2]. In this case, it can be concluded that education is an important aspect in state development. With education, it can be used as a provision in living life in the future. Therefore, education is urgent and needs to be improved continuously. However, in the implementation of education, of course there needs to be a lot of costs. Cost is an important aspect for a person to get a proper education [3].

However, expensive education does not guarantee that you will get a good quality of education as well, because basically, the amount of education costs is determined by the efficiency of financial management implemented by the school. In this case, the management of financial management needs to be based on principles, as contained in Law No. 20 of 2003 article 48 which states that the management of education funds is based on the principles of fairness, efficiency, transparency, and public accountability. Every educational institution, both public and private schools, needs to apply the principles of education financial management well [4].

The following are some previous studies where the problems raised are in accordance with the research topics carried out, including: [5] states that schools have different planning and management, so that their financial management activities are classified as complicated and need to be reviewed. In overcoming the problem of limited budgets, schools have a strategy, namely conducting a needs analysis so that it is necessary to know the priority scale [6]. For effective and efficient management of school finances, it is very important to pay special attention. Therefore as the holder of the highest power in the school, the principal must have the ability to manage the organization's finances. The principal must also have the authority to find and utilize available sources of funding to meet the specific needs of the school. Planning, implementation, supervision, and evaluation are all part of school financial management. The goal is to ensure education financing by increasing educational productivity [7]. Another problem is that the bookkeeping method is still done manually, so there are still many weaknesses, including frequent writing errors, lack of transparency in its management [8].

From the problems raised, solutions were found as well as suggestions related to the topics raised. The latest from previous research is that schools that implement SBM optimally will be more effective and efficient in managing finances as well as knowing the priority scale in allocating the education budget. The contribution of this research in the field of education, namely schools that have implemented MBS well, will have an impact on increasing transparency, allocation of funds according to priorities, increasing accountability, improving performance or quality of education, and more effective financial management. This study aims to find out how the application and relationship of School-Based Management (SBM) or School-Based Management in supporting educational financial management at SMK Kartika 2 Surabaya is appropriate in the implementation of its principles. In addition, to determine the level of effectiveness and efficiency of the implementation of School-Based Management in supporting educational financial management, especially at SMKS Kartika 2 Surabaya.



**Fig.1.** Research Roadmap

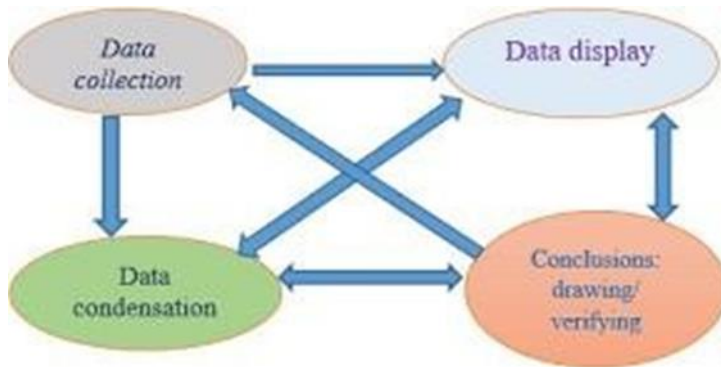
In the first year, this research focuses on completing research as a baseline until the publication of articles in reputable international journals and international proceedings. In the second year, the development of research on the basis of MBS policies in supporting education financial management. In the third year, carry out the implementation and evaluation of the basic development of policies that have been implemented previously. Partner contributions in research, namely partners who collaborate with authors are committed to helping data collection in research by providing access to the necessary resources and information. In addition, this also aims to ensure that the data collection process runs smoothly and is willing to provide technical and administrative support according to the needs of researchers. With the help of partners, the authors get the data as expected well through discussions and interviews. This support is very important for authors in collecting the necessary field data as analysis material so as to provide valuable insights and experience during the research process.

## 2 Research Methods

Method is a scientific activity related to a way of working (systematically) to understand an object or object of research, as an effort to find answers that can be scientifically accounted for and include their validity [9]. Research is a systematic investigation aimed at providing information to solve problems [10]. A research method is a thorough way or strategy to find or obtain the necessary data. The research method

needs to be distinguished from the data collection technique which is a more specific technique to obtain data [11].

This research was conducted on February 20, 2024 using a qualitative method. This study uses a semi-structured approach. Which frees the researcher to adjust new questions from the list of questions that have been prepared previously. Data collection was carried out by observation and interview techniques. Observation is carried out to find out the process and stages in financial management. The interview was conducted with Mrs. Ari Rosanah as the school treasurer of SMKS Kartika 2 Surabaya. In addition, this study also uses the literature study method or library research to strengthen the data obtained in the field. The instruments used in this study are observation guidelines, interview guidelines, and question lists. The collected data was then analyzed separately and combined to provide a complete picture of the relationship between School-Based Management (SBM) in supporting educational financial management at SMKS Kartika 2 Surabaya. This study uses qualitative data analysis from Milles and Huberman, as shown in the figure below.



**Fig.2.** Data Analyst

Based on the theory depicted in the figure above, it will be easier to find out the characteristics of data collection and analysis. Collecting data is an integral part of the data analysis process and data condensation is the process of collecting data, which is then sorted into specific categories of concepts. After that, the condensation results are processed so that the presentation of the data, seems to be unchanged. Sketches, graphs or other shapes can be used to display the data. This is important to make it easier to explain the logic in the conclusion. This research process occurs repeatedly back and forth, not just once depending on the complexity of the problem to be addressed or the sharpness of the researcher's data tracking during the data collection process.

In the research method, there are research stages described in a flow chart as a reference for how the research is described.

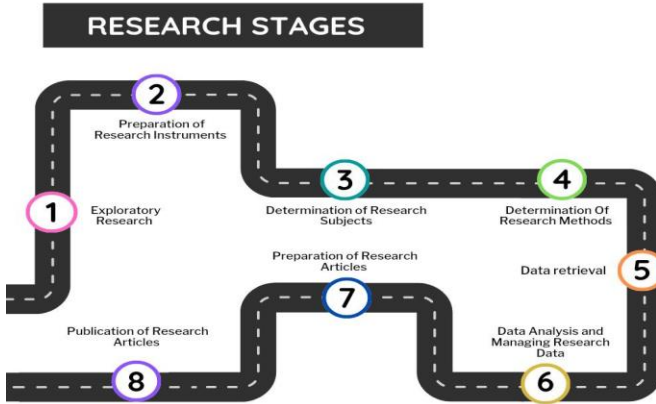


Fig.3. Research Stage

At this stage, it starts from the exploratory research stage where the earliest stage is to be able to analyze the problem first to be raised in the research, the second stage is the preparation of research instruments, this stage makes it easier to take observation data to the resource person, the stage of determining the research subject this step is very important because the determination of the subject of the research who will be the interview observation respondent, the fourth stage is the determination of the research method by Research instruments according to the variables and methods of research indicators, the fifth stage of data collection This stage is carried out to obtain data to be processed in the research article, the sixth stage of data analysis and managing research data in this stage is carried out to be able to answer from the research hypothesis, The seventh stage of preparation of research articles at this stage is research article from the data that have been obtained, and the last is the finishing of research articles and research articles. Each research step is described in detail in the table of stages, outputs and achievement indicators.

### 3 Results and Discussion

#### 3.1 A Basic concepts of School-Based Management (SBM)

According to the Ministry of National Education [12], school-based management (SBM) is a management model that provides flexibility and freedom to schools and causes decision-making through consensus deliberation between all school parties including school principals, teachers, and guardians as an effort to improve the quality of schools guided by national education policies. Meanwhile, [13] stated, MBS consists of three words management, based, and school. The word “base” derives from the word “basic”, which means “foundation” of “basics”, and management model that gives schools more autonomy, gives them more flexibility, and encourages the direct participation of the school community.

With several definitions of school-based management (SBM), it can be understood that basically the government wants the education system in the regions to be run independently which involves several elements in the school environment.

The existence of the government choosing school-based management (SBM) as one of the methods in an effort to realize better education is not without reason. Some of the government's reasons why school-based management (SBM) was chosen by the government are: First, the school is more aware of its strengths, weaknesses, opportunities and threats so that the school can optimize the use of available resources to run the school. Second, the school is more aware of the needs of its institution, especially the educational inputs that will be developed and used in the educational process in accordance with the developmental function and needs of students. Third, the decision-making made by the school is more suitable to meet the needs of the school because the school knows best what is best for the school. Fourth, the use of educational resources is more efficient and effective when controlled by the local community. Fifth, the involvement of all school residents and the community in school decision-making creates transparency and healthy democracy. Sixth, schools can be responsible for their respective educational problems to the government, students' parents, and society in general. So that he tries his best to implement and achieve the planned education quality targets. Seventh, schools can conduct healthy competition with other schools to improve the quality of education through innovative efforts with the support of parents, students, the community and local governments. Eighth, schools can quickly respond to the aspirations of the community and the rapidly changing environment. There are several reasons why implementing School Based Management in schools requires understanding and commitment from all parties, including the organizers of learning. Learning Management autonomy gives schools the opportunity to enhance all the capabilities of school communities to improve performance and improve community perception of learning. With the implementation of School Based Management, not only the school management system is changing, but also the policies and direction of public participation in learning. It shows that the government has done everything it can to improve the national education system.

### **3.2 Stakeholder Participation in Efforts to Increase Transparency, Accountability and Legitimacy in School Financial Management**

According to information conveyed by the Treasurer of SMKS 2 Kartika Surabaya, "Stakeholders are always involved in the implementation of SBM to support the financial management of education in schools. Including, Principal, Treasurer, Deputy Head of Curriculum, Deputy Head of Infrastructure, Deputy Head of Student Affairs, Deputy Head of Public Relations".

"However, for the money that must be accounted for, the treasurer is appointed by the authorities and as his direct supervisor is the principal". This statement is strengthened by research [14] which states that in school-based management it is necessary to involve all interest groups (Stakeholders) who are directly involved starting from planning to the decision-making stage which leads to improving the quality of education. Based on the results of the interview above, it can be concluded

that in an effort to increase transparency, accountability, and legitimacy in school financial management, education stakeholders have a very significant role. Stakeholders in this context include all parties related to school financial management, such as teachers, staff, donor institutions (government, private), contributors, parents of students and others.

In the implementation of School-Based Management (SBM) until now it is still going through a long and tortuous road, there are also many problems and issues that make the process of implementing School-Based Management (SBM) even more complicated. Transparency is the openness provided by the school to the public which can be proven by the existence of an accountability report from the school to the community. While accountability is very important and useful, documents from accountability, especially school performance accountability, can be a reference in efforts to improve the quality of education and the next school development program plan [15].

In school financial management, stakeholder participation can be done through several ways of involvement in school financial planning, stakeholder participation can be done by holding meetings or discussions with students' parents, teachers, school staff, and other related parties to discuss the school's financial plan. In financial supervision, stakeholders can be involved in monitoring school financial expenditures and receipts, such as by forming a financial supervisory team or involving students' parents in financial supervision. Financial reporting can also involve stakeholders by providing financial information that is transparent and easy to understand by parents, students, and the general public. Finally, stakeholder involvement in decision-making can be done by holding discussion forums or meetings to discuss important decisions related to school financial management. It is hoped that better policies and decisions can be created in accordance with the needs and expectations of the community. It can also increase public trust in schools and strengthen the relationship between schools and the community [16].

### **3.3 Flexibility in Allocating Funds for Various Purposes**

The School Revenue Budget Plan (RAPBS) is an important document in school financial management because it details which sources of income the school will obtain and how the funds will be used within a certain period of time. RAPBS is essential because it has the ability to help schools organize and direct the efficient use of their funds. Schools can also involve various parties related to the RAPBS preparation process, such as school committees, students' parents, teachers, and employee staff. By involving this party, schools are able to get the input and support needed to prepare an accurate and fair RAPBS [17].

In the RAPBS, it explains the source of income that the school expects. This funding can come from various sources, such as government aid funds, parent donations, funds from school activities, or funds from sponsors or third parties. It is essential to do these revenue breakdowns to ensure that the educational institution has sufficient funds to finance the various activities and programs planned. RAPBS also ensures that the funds provided to schools are used in accordance with the main needs

of the school. For example, the funds can be used to buy books and learning aids, repair and maintain school facilities, pay teachers and employees, or organize extracurricular activities [18]. With a clear RAPBS, schools can plan their funds and ensure that they are being used correctly.

According to information submitted by the school treasurer of SMKS 2 Kartika Surabaya, "The implementation of School-Based Management (SBM) by paying attention to flexibility at SMKS Kartika 2 can make a positive contribution to the transparency of school financial management, the principle of flexibility can be carried out with accountability and accountability Openness is carried out by the principal, treasurer, assisted by the Vice President of Curriculum, Public Relations, Infrastructure and Student Affairs. Which then in the allocation of funds or the application of funds is carried out as follows, for example, the Public Relations Waka needs funds for their fields, then it is handed over to the principal when it has been accrued by the principal, later it will be checked and recorded by the treasurer. So everything is of course waiting for a decision from the principal. Submission of funds is in accordance with the RAKS (School Activity Budget Plan). However, when in the middle of the trip in need of financing, later consideration will also be made if it really has to be prioritized, the school will realize it".

This statement is reinforced by [19] that the principle of flexibility has a high urgency in the management of BOS Funds for schools, because the needs of schools are different at this time, so a change in the use of the budget is needed in accordance with the needs of the school, namely with the principle of flexibility so that teaching and learning activities to educate the nation's children do not stop, In applying the principle of flexibility in schools, it is necessary to discuss the allocation of the budget BOS according to the school's priority scale in accordance with the applicable laws and regulations. With this statement, it can be concluded that School-Based Management (SBM) must be applied in the management of funds by schools with the authority to plan, manage and supervise by referring to the needs and conditions of schools by applying the principles of flexibility, effectiveness, efficiency, accountability and transparency School-based management provides great autonomy in school management which aims to improve the quality of schools.

### **3.4 The Importance of Schools Having Full Control Over the Allocation and Use of Education Funds**

According to the information conveyed by the school treasurer of SMK 2 Kartika Surabaya, "In making decisions to control the allocation and use of education funds, SMK Kartika 2 Surabaya can make decisions, namely by fully controlling the allocation and use of education funds by each deputy principal making (School Activity Budget Plan) in 1 year can be held together. With that, the budget can be well controlled, starting from transparency, accountability, efficiency, and prevention of misuse of funds."

Based on the results of the interview above, it can be concluded that the determination of fund allocation can have full control, adjusting the allocation of funds according to local needs and priorities. This allows for more targeted fund management,



improves the quality of learning, and supports programs that support the school's educational goals. With full control over the allocation and use of education funds, it can be done with transparency, accountability, efficiency, and prevention of abuse. School transparency can ensure transparency in the use of education funds, so that all relevant parties can see and understand how the funds are used. Through these measures, it is hoped that full control over the allocation and use of education funds can be created with transparency, accountability, efficiency, and prevention of abuse. This can help increase the effectiveness and efficiency of school financial management and strengthen the relationship between schools and the community [20].

### **3.5 Identifying Funding Priorities, Reducing Waste, and Finding Alternative Funding Sources**

According to the information conveyed by the school treasurer of SMKS 2 Kartika Surabaya, "SMKS Kartika 2 ensures transparency and accountability in the use of the budget, including in financial reporting by identifying funding priorities, reducing waste, and looking for alternative sources of funding, namely by having evidence of activities that are equipped with an accountability sheet and if there is a proof of expenditure and reporting is made per month. And by prioritizing needs, namely by considering according to the conditions at that time. For example, this month there is a school event or a big day, so the necessary needs are also still considered by the school, not all will be realized directly at the time of the event. So, every program always makes a program plan. So that later it can prioritize its needs."

This statement is reinforced by research [21] looking at its development, the budget as an efficiency tool is the most essential function in control. In terms of controlling the amount of the budget based on standard figures compared to the realization of costs that exceed or under, it can be analyzed whether there is waste or savings. Control must be carried out continuously throughout the period (every month) and not just on final period only. Assessment at the end of the period only will causing delays in carrying out repairs. So it is best to make a performance report each month [22]. The role of the budget in learning management related to learning services and school management as well as school management as a whole is certainly very important to achieve the goals. This statement is also further reinforced by [17] that funding priorities must be transparency and accountability, schools must Identify Funding Priorities, namely by conducting an analysis of funding needs and priorities to determine the most important activities or programs that require greater funding. This can help schools in allocating funds effectively and efficiently. Schools also evaluate the use of education funds to identify areas that need improvement and reduce waste. For example, by making savings on the use of electricity, water, or consumables. This alternative source of funding can help schools in obtaining additional funds to support educational activities.

With this statement, it can be concluded that the way schools identify funding priorities, reduce waste, and look for alternative funding sources is to ensure transparency and accountability. In the implementation of School-Based Management (SBM) until now it is still going through a long and tortuous road, there are also many

problems and issues that make the process of implementing School-Based Management (SBM) even more complicated. Using SBM and implementing transparency and accountability helps schools in allocating funds effectively and efficiently. Schools also evaluate the use of education funds to identify areas that need improvement and reduce waste.

### **3.6 Strategies in Optimizing the Use of Financial Resources**

According to information conveyed by the Treasurer of SMK 2 Kartika Surabaya "The strategy in optimizing the use of financial resources carried out by SMK Kartika 2 Surabaya is that with the implementation of the Strategy, it must be able to manage finances well. Considering that SMK Kartika 2 is a secondary school below. It can even be said that the school is lower. So the Kartika 2 Vocational School can also be said to have less finances, because there are obstacles such as from the Internal only getting income from student tuition, PPDB and student re-registration. From the Outside, BOS funds are obtained, and BPUPG from East Java so that the most effective strategy is to streamline the needs or financing that are beyond the limits of ability so that they can save more".

This statement is strengthened by research [23] in the strategy of optimizing school financial resources can be carried out with activities planning, organizing, implementing, and supervising. Deep Planning will be determined by the purpose, time, place and implementation process. Organizing determines how the rules and procedures work. Implementation determine who is involved and the division of duties and responsibilities. Meanwhile, supervision regulates the criteria. The process of financial management in schools includes budget planning, strategies for finding school funding sources, the use of school finances, budget supervision and evaluation, and accountability. The next strategy that schools can do is to manage cash flow in order to help schools in ensuring that the use of education funds is in accordance with educational needs and goals. This can be done by regularly monitoring cash receipts and expenditures and ensuring that expenditures do not exceed receipts. Schools optimizing the use of resources can help schools maximize the use of education funds and minimize waste. This can be done by managing inventory more carefully, minimizing waste, and maximizing the use of existing resources [24].

With this statement, it can be concluded that the strategy in optimizing the use of financial resources in schools Making a detailed budget can help schools in managing expenses more effectively and efficiently. A detailed budget can assist schools in prioritizing the most important activities or programs and minimizing waste.

## **4 Conclusion**

The results of the study show that to support effective and efficient financial management of education in SBM at SMKS Kartika 2 Surabaya, there are several strategies and principles that must be implemented in its implementation. To increase

transparency, accountability, and legitimacy. Every stakeholder in SMKS Kartika 2 Surabaya takes part in financial management starting from the financial planning stage to decision-making, in addition to the school applies strategies and principles in its management, for example, conducting needs analysis, the school has full control over budget allocation, the school upholds transparency and efficiency in the use of education funds so that it can be used for other more crucial things. So it can be concluded that MBS at SMKS Kartika 2 Surabaya is able to support the management of education finances effectively and efficiently. The conclusion contains a summary of the results of the research and discussion. This section also contains suggestions that can be given to the object of research. In this section, it is avoided to include the value of the research results. The recommendation for the next study is a case study by comparing the extent to which other schools are implementing SBM in improving its effectiveness and efficiency and comparing the data obtained with schools that do not implement SBM in education financial management whether there is a significant difference. Recommendations for schools can be to implement digital bookkeeping to make it easier to transparency and accountability and to make it easier to manage, provide training to staff so that it is easy to operate.

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