



The effect of good school governance on school education quality: The moderating role of BOS fund effectiveness

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Abstract

This research examines the influence of good school governance (GSG) on school education quality by using the effectiveness of managing School Operational Assistance (BOS) funds as a mediator variable. The samples in this research were 283 internal and external stakeholders of State Vocational High School (SMKN) 1 Tabanan, Bali. These samples were obtained using the stratified random sampling method. The data analysis method used is path analysis. Hypothesis testing that has a direct effect uses the t-test from the ordinary least square (OLS) regression coefficient results. This research uses the Sobel test to test the hypothesis of the role of mediation or indirect effect. This research proved that accountability and transparency directly affect the quality of school education, but school committee supervision does not. The influence of school committee supervision on the quality of school education is indirect, namely through the mediating role of the effectiveness of BOS fund management. Apart from that, the effectiveness of BOS fund management can also mediate the indirect influence of accountability and transparency on the quality of school education.

Abstrak

Penelitian ini berupaya menelaah pengaruh implementasi good school governance (GSG) terhadap mutu pendidikan dengan menggunakan efektivitas pengelolaan dana Bantuan Operasional Sekolah (BOS) sebagai variabel meditor. Sampel dalam penelitian ini adalah stakeholders internal dan eksternal Sekolah Menengah Kejuruan Negeri (SMKN) 1 Tabanan Provinsi Bali yang sebanyak 283. Sampel-sampel tersebut didapatkan dengan metode *stratified random sampling*. Metode analisis data yang digunakan adalah analisis jalur (path analysis). Pengujian hipotesis yang bersifat pengaruh langsung (*direct effect*) menggunakan uji t dari hasil koefisien regresi *ordinary least square* (OLS). Sementara untuk menguji hipotesis peran mediasi atau pengaruh tidak langsung (*indirect effect*), penelitian ini menggunakan uji Sobel. Penelitian ini berhasil membuktikan bahwa akuntabilitas dan transparansi berpengaruh secara langsung terhadap mutu pendidikan sekolah, tetapi pengawasan komite sekolah tidak. Pengaruh pengawasan komite sekolah terhadap mutu pendidikan sekolah bersifat tidak langsung, yaitu melalui peran mediasi efektivitas pengelolaan dana BOS. Selain itu, efektivitas pengelolaan dana BOS juga dapat memediasi pengaruh tidak langsung akuntabilitas dan transparansi terhadap mutu pendidikan sekolah.

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Introduction

In order to provide a ladder of opportunity, the government is still maintaining the School Operational Assistance (BOS) fund policy. One of the main objectives of this program is to ease the burden on parents of students in paying school fees. In other words, the main target of BOS is for students to have access to quality education even if their parents cannot afford school fees. Therefore, BOS funds greatly influence the quality of education in schools. BOS funds can improve the quality of the educational process by increasing the quality of the educational facilities themselves (Haji et al., 2020). This argument is strengthened by research by Fatonah (2021), which has proved that BOS funds have a reasonably strong correlation with improving the quality of the learning process.

A literature review study conducted by Anugrah et al. (2022) stated that, in practice, BOS can help improve the quality of education. However, it must be managed and supervised well to maximize its benefits. In the management process, Anugrah et al. (2022) stated that preparing the School Budget and Expenditures (RAPBS) is an essential factor that shows the school's ability to manage BOS funds. The RAPBS will determine the preparation of the School Budget Activity Plan (RKAS) as the primary illustration of using BOS funds.

The case study conducted by Pawestri et al. (2013) stated that schools have several obstacles to managing BOS funds. They were mainly related to delays in the disbursement of funds, BOS implementation, and technical instructions, making it difficult for schools to prepare RAPBS. However, this problem has now tended to be handled since the School Activity Plan and Budget Application (ARKAS) existed. A case study by Suwarno and Musafik (2022) found that managing BOS funds became more accessible with ARKAS. Using ARKAS has also increased accountability and transparency in managing BOS funds (Wahyuni et al., 2023; Yulyanti et al., 2022).

The existence of ARKAS is considered very useful and makes school more manageable. However, the existence of ARKAS does not mean it is without problems. According to research by Sugiarti (2023), one of the crucial obstacles to using ARKAS is the lack of accounting and technological competence in human resources (HR) in schools. Likewise, Arismun et al. (2023) stated that ARKAS users experienced difficulties because the BOS management team did not have appropriate educational specifications. According to Hadiyanto et al. (2019), another relatively crucial obstacle in managing BOS funds is the lack of supervision. Monitoring the management of BOS funds can be an important factor in maximizing the effectiveness of BOS fund management and the impact of BOS funds in improving the quality of education in schools. The monitoring process can also minimize the possibility of fraud in managing BOS funds. Even if the school has used ARKAS, fraud in managing BOS funds is still very likely to occur. For example, there may be attempts to inflate the expenditure of BOS funds by manipulating expenditure notes. Apart from that, there could also be the possibility of inflated data on students receiving BOS funds.

Both forms of fraud in managing BOS funds have occurred. In Gowa Regency, the former principal and treasurer of State Junior High School 5 Pallangga was proven to have corrupted BOS funds by making a fictitious report on using BOS funds amounting to 900 million rupiah. Meanwhile, in the Bojonegoro area, two teachers at SMPN 6 Bojonegoro were proven guilty of making a markup on using BOS funds of up to 2.1 billion rupiah. Several other cases of misappropriation of BOS funds continue to emerge. The Indonesian Education Monitoring Network (JPPI) noted that in 2022 alone, there were 51 cases of misappropriation of BOS funds (Media Indonesia, 2022).

According to agency theory from Jensen & Meckling (1976), the monitoring process can be a solution to minimize acts of fraud committed by agents. The monitoring process is a consequence of information asymmetry or the control of more information by the agent than the information held by the principal. This information asymmetry can trigger agents to commit fraud. The agent in managing BOS funds is the school management, while the principals are the community and government. In order to minimize information asymmetry and opportunities for fraud in the management of BOS funds, the Regency/City government has formed a BOS management team to carry out the monitoring process. Apart from that, the community is also involved through the school committee.

The quality of supervision is carried out by BOS management, and the school committee implements corporate governance practices. If related to the company context, corporate governance can be measured from the aspect of the board of commissioners, according to Higgs (2002), who states that the board of commissioners is a measure of the corporate governance mechanism that applies in the company. Based on this, most research measures corporate governance practices based on the composition of the board of commissioners, audit committee, independent commissioners, and others.

By analogizing corporate governance in the context of a company, corporate governance at the school level can be measured, among other things, by the performance and activities carried out by the school committee and the BOS management team in supervising the management of BOS funds in schools. In the research of Efendi et al. (2020), adequate quality supervision or corporate governance mechanisms from the school committee have been proven to improve the quality of BOS fund management and the quality of education delivery.

Likewise, Ufairah and Murtanto (2022) proved that implementing good corporate governance (GCG) at the school level can increase the effectiveness of managing BOS funds. Some research includes Susanti (2019), Thanwain et al. (2023), and Salam et al. (2023) use the term good school governance (GSG) in researching the implementation of GCG on the effectiveness of managing BOS funds in schools. The implementation of GSG in these studies is measured using the GSG dimensions, namely accountability, transparency, and participation.

When GSG is measured using these three dimensions, its influence on BOS fund management tends to vary between research results. On the one hand, several studies, including Rachman et al. (2022), Yusra et al. (2021), Ayu et al. (2021), Salam et al. (2023), and Nodera et al. (2023) succeeded in proving the positive influence of accountability on the effectiveness of BOS fund management. However, on the other hand, several other studies, such as those conducted by Fauzan (2014) and Thanwain et al. (2023), failed to prove the influence of accountability on the effectiveness of BOS fund management.

In measuring GSG through accountability, transparency, and participation, each researcher submitted a questionnaire with relatively diverse question items. One of the studies that is quite comprehensive in measuring GSG through questionnaires is Ayu et al. (2021). This research uses 15 indicators to measure GSG: five to measure participation, 4 to measure transparency, and 6 to measure accountability. This research replicates and re-develops question indicators to measure GSG used by Ayu et al. (2021).

The influence of transparency on the effectiveness of BOS fund management also tends to vary between research results. Several studies, including Putra & Suryanawa (2022), Fauzan (2014), Tanjung et al. (2022), and Yusra et al. (2021), prove that there is a positive influence of transparency on the effectiveness of BOS fund management. However, several other studies, including Rakhmawati (2018) and Haqiqi & Nugraha (2019), failed to find a positive effect of transparency on the effectiveness of BOS fund management.

On the other hand, accountability and transparency must be balanced by the quality of community participation as a complementary element to GSG implementation (Purnamawati & Adnyani, 2019). The involvement and supervision of the school committee represent this participation. Where the school committee can become an effective financial management supervisor for financial management in schools (Ratnaningtyas & Setiyani, 2017), several studies such as those conducted by Rahmadhani & Suparno (2020) and Thanwain et al. (2023) succeeded in finding the influence of school committee supervision on the effectiveness of managing BOS funds.

However, the implementation of GSG and the effectiveness of managing BOS funds will be meaningless if they cannot influence the quality of education schools provide. The quality referred to is multidimensional because it includes achieving eight educational standards. One indicator of the quality of education is the achievements achieved by students at school and the quality achieved by graduates. Research by Kurniady et al. (2018) examined the influence of fund management on the quality of education. As a result, Kurniady et al. (2018) found a positive influence. In some studies, GSG can also directly influence the quality of education in schools (Purnamawati, 2019). For example, Utama and Setiyani's (2018) research found that GSG has a positive influence, demonstrated through accountability and transparency, which

can influence the quality of education in schools, reflected through increasing teacher performance. Thus, implementing GSG is considered to influence the effectiveness of managing BOS funds improving the quality of education in schools.

Implementing GSG to increase the effectiveness of managing BOS funds to improve the quality of education also needs to be carried out at State Vocational High School (SMKN) 1 Tabanan, Bali Province. This school is still experiencing several obstacles in managing BOS funds. Some of these obstacles relate to evaluating the use of BOS funds and re-drafting the RKAS for the next fiscal year. According to Rahayu & Hernawan's (2022) research, GSG implementation is needed to anticipate problems in managing BOS funds like that. This research offers two novelties, namely the use of the effectiveness of BOS fund management as an intervening variable to mediate the indirect influence of GSG on the quality of school education. The second novelty is that this research re-develops the GSG measurement instrument, the effectiveness of BOS fund management, and the quality of school education based on several previous studies.

Literature Review

The theories used to describe the influence between variables in this research are agency theory from Jensen & Meckling (1976), stakeholder theory from Freeman (2010), and stewardship theory from Donaldson & Davis (1991). Agency theory is used because this research discusses good corporate governance (GCG) mechanisms in improving the quality of budget management and output. In the context of this research, the quality of output in question is the quality of education due to the implementation of good corporate governance mechanisms and the effectiveness of managing these funds.

According to agency theory from Jensen & Meckling (1976), there is the potential for a conflict of interest between the principal and the agent. The larger the company's size, the higher the agency costs. Principals must carry out adequate supervision as part of GCG practices to ensure that agent performance aligns with organizational goals. Agency theory also indicates that agency costs are something an entity must bear to anticipate information asymmetry and deviant behavior that agents may carry out. When related to the company context, agency costs are related to the costs of supervision by the board of commissioners. Agency costs are related to the GCG mechanism because, according to Higgs (2002), the GCG mechanism is carried out by the board of commissioners.

Besides the corporate context, GCG is also applied in government organizations (Yuniarta & Purnamawati, 2020). In the context of government, GCG is referred to as good government. Good government is defined as implementing the principles of professionalism, accountability, transparency, excellent service, effectiveness, and efficiency in government administration (Purnamawati et al., 2016; Purnamawati & Hatane, 2020). The difference between GCG and GCS lies in the scope of the organization. GCG is a term used to describe the implementation of good governance in companies. On that basis, the central concept that emphasizes good governance in agency theory is good governance. According to Harpe et al. (2008), there are three main components or principles of good governance: transparency, accountability, and participation. If drawn into the context of the administration of educational institutions, GCG can be reduced to Good school governance (GSG) (Purnamawati, 2019).

On the other hand, stakeholder theory is widely used by researchers to explain the relationship between companies and their stakeholders in carrying out their business activities. In this context, stakeholders have a relationship or connection with a company or institution. Meanwhile, in this research, stakeholder theory is used to explain the relationship between the influence of GSG, especially on the components or variables of school committee supervision. This is because the school committee is an essential stakeholder in the school, and its interests and views can influence decision-making.

According to stakeholder theory, an entity needs to consider the perspectives of interested stakeholder groups in carrying out its activities (Buchholz & Rosenthal, 2005). In the context of education-providing entities, the stakeholders are the central government, the parents of students, and the community, represented by the school committee. Based on this, decisions made by schools need to be considered or based on the interests of these stakeholders.

Stakeholder theory indicates that an entity needs to accommodate or consider the interests of all parties affected by the entity's activities. In this context, again, the parties most affected by the decisions of school institutional entities are students represented by their parents and the surrounding community. This means that the involvement of students' parents and the community through supervision by the school committee is essential for every school entity. This condition has implications for the importance of accommodating the interests of stakeholders.

According to Freeman (2010), there are two business models related to stakeholder theory: the business planning and policy model and the stakeholder management model. The first model focuses on developing decision-making strategies to improve the entity's sustainability. In contrast, the second model involves external stakeholders: the central government or education services and school committees in the context of school entities. Based on this, stakeholder theory in this research can predict that the supervisory role of school committees can improve the quality of school administration.

The stewardship theory from Donaldson and Davis (1991) is a development of agency theory, which is related to the role of agents in maintaining and securing the principal's assets. According to Contrafatto (2014), stewardship is a concept that inspires the activities of several organizations whose aim is to preserve, protect, and maintain natural, social, and economic assets for the benefit of stakeholders and society. This stewardship theory is an alternative or complement to agency theory. The difference is that agency theory focuses on control and conflict, while stewardship theory focuses on collaboration (Keay, 2017). In stewardship theory, directors or agents act as administrators or servants who do not prioritize profit or personal interests but act to achieve company goals.

Stewardship theory also assumes cooperative behavior from agents or stewards, which are organizational administrators in their relationships and interactions in a system. This stewardship theory is a different perspective in viewing governance practices in an institution (Schillemans & Bjurstrøm, 2019). The stewardship perspective tends to prioritize collective goals, which, in the end, can also increase benefits for agents. Several institutions have widely adopted the concept of stewardship, be it business entities, non-profit organizations, government organizations, and other public sector organizations. The state civil apparatus also adopts the concept of stewardship in its government activities. This includes school management, especially state schools, whether under the auspices of the Ministry of Education or Religion.

From the stewardship theory perspective, BOS fund managers strive to safeguard BOS funds by maximizing them through quality education. Therefore, based on this theory, the effectiveness of managing BOS funds is considered to affect the quality of school education positively. Several studies also use this theory to explain the management of BOS funds. Several studies, including Sopian et al. (2022) and others, explain the importance of stewardship in managing BOS funds at the school level.

The relationship between GSG and BOS Fund Effectivity

According to Gann (2005), there are three levels of education management: the central government, provincial government, and schools. GSG is at the school management level, where the responsibility of the school manager is at the school level. School management includes school leaders, professional staff, and teaching staff. Based on this level of education management, school education management is called school governance. Thus, the term GSG indicates the implementation of good corporate governance at the school level. According to Thanwain et al. (2023), implementing GSG can be a guide in building good governance in schools. By implementing GSG principles, the effectiveness of school financial management can be improved (Thanwain et al., 2023). Meanwhile, Resnick (1999) stated that the school committee is a critical aspect of good school governance that can increase effectiveness. Resnick (1999) states that the school committee contains several community components, including parents, industry, leaders or community figures, and other stakeholders. This school committee has an essential role in how education is implemented.

Suppose Harpe et al. (2008) express the components of good governance. In that case, the components of good governance that can be adapted into good school governance are

transparency, accountability, and participation. Many studies, such as Tanjung et al. (2022), Thanwain et al. (2023), Ufairah & Murtanto (2022), Susanti (2019), and Salam et al. (2023), use these three dimensions or principles to measure GSG. Accountability, transparency, and participation can influence the effectiveness of BOS fund management. The direction of the influence is positive, so the higher the implementation of GSG in schools, the higher the effectiveness of managing BOS funds. Likewise, Tanjung et al. (2022) found that all GSG dimensions positively influenced BOS fund management's effectiveness, namely accountability, transparency, and participation.

Meanwhile, research by Rachman et al. (2022) found that of the three GSG dimensions, only accountability and transparency positively affected the effectiveness of BOS fund management. Meanwhile, participation has a negative but insignificant effect on the effectiveness of BOS fund management. Likewise, the research of Widyastuti et al. (2022) states that implementing GSG has proven to positively affect the management of BOS funds, both directly and indirectly.

Some studies have partially tested the GSG dimensions on the effectiveness of BOS fund management. Several studies have proven that accountability can influence the effectiveness of managing BOS funds. Research by Rachman et al. (2022), for example, explains that high-quality accountability and transparency have been proven to increase the effectiveness of BOS fund management. This is confirmed by Nodera et al. (2023), proving the partial and simultaneous influence of accountability and transparency on managing BOS funds in schools. Research by Rakhmawati (2018), Yusra et al. (2021), Ayu et al. (2021), and Salam et al. (2023) empirically proves that accountability can increase the effectiveness of BOS fund management. Accountability, as intended, is the school's ability to be responsible for completing its tasks to achieve its goals (Yulyanti et al., 2022).

Accountability refers to an obligation for an entity to be accountable for its performance to the public. In financial accounting, public accountability is interpreted as an entity's obligation to prepare and publish its financial reports to the public (Martani et al., 2024). Based on this, the concept of accountability in school management, especially BOS funds, is an obligation for schools to be accountable for the results of BOS management to the community.

According to Sopian et al. (2022), school financial accountability is related to aspects of financial reporting. In their research, Sopian et al. (2022) measure the accountability of BOS fund management from the reporting aspect of BOS funds. There are several dimensions of accountability used in this reporting, namely compliance, completeness of information in the report, delivery of the report to stakeholders, and availability of access to information on BOS funds during the management process, both planning and use.

Some other references measure school accountability with different indicators. Ayu et al. (2021), for example, measure accountability through 5 indicators adopted from Krina (2003). These indicators are written decision-making that meets administrative principles, accuracy and completeness of information in financial reports, availability of communication facilities, and dissemination of information on a decision/policy. Although many studies state the positive influence of accountability on the effectiveness of managing BOS funds, some other studies have denied this. For example, research by Fauzan (2014) and Thanwain et al. (2023) failed to find any influence of accountability on the effectiveness of managing BOS funds. This means that the influence of accountability in increasing the effectiveness of BOS fund management is not immune. Several situations and conditions can influence accountability and make the effectiveness of managing BOS funds less significant.

Accountability is often paired with transparency. This is because accountability and transparency in practice will mutually support the management of BOS funds in schools. Partially, transparency positively and significantly affects managing BOS funds (Fauzan, 2014). Regarding Fauzan's (2014) research, transparency is the most dominant GSG variable in increasing the effectiveness of managing BOS funds in schools.

As one of the essential principles of good governance, transparency can be interpreted as the openness of an entity or organization in providing information related to resource management activities to parties who need this information (Mardiasmo, 2006). Transparency

can also be understood as a principle that guarantees access and freedom for the public to obtain information about government administration.

If drawn into the context of implementing education in schools, transparency can mean the disclosure of public information regarding school activities so that the public can know the process and results of policymaking carried out by schools (Viktoria, 2015). Several studies, including Yusra et al. (2021), Putra & Suryanawa (2022), Fauzan (2014), and Tanjung et al. (2022), found a positive influence of transparency on the effectiveness of BOS fund management.

However, several other studies have not found any influence of transparency on the effectiveness of BOS fund management. Rakhmawati's (2018) research, for example, actually found a negative but not significant effect of transparency on the effectiveness of BOS fund management. One of the main reasons is that sometimes the process of planning and realizing BOS funds becomes slower when all information must be presented too transparently. On that basis, research by Megawaty et al. (2021) recommends the effective use of technology in managing financial administration, especially for school committees. Hence, the transparency process becomes more efficient than others.

Another GSG component that is important for increasing the effectiveness of school fund management is the supervisory role of the school committee. Research conducted by Gabe and Siregar (2020) proves that the role of school committees positively influences the effectiveness of school-based management, which is also related to the management of BOS funds. From the aspect of participation or supervision of school committees, research by Rahmadhani and Suparno (2020) proved the positive influence of the supervisory role of school committees on preventing fraud in managing BOS funds. The more effective the supervision of the school committee, the more likely the management of BOS funds will be protected from fraud. Hadiyanto et al. (2019) stated the importance of efforts to increase accountability and transparency in the management of BOS funds, one of which is using e-budgeting to minimize the possibility of fraud and to maximize BOS funds in improving the quality of education in schools. Transparency, accountability, and participation demonstrated by school committee activities have been proven to increase the effectiveness of using BOS funds (Putra & Suryanawa, 2022).

As with accountability and transparency, the influence of participation on the effectiveness of BOS fund management is also not robust. Several studies, including Fauzan (2014) and Rachman et al. (2022), found no influence of school committee participation or supervision on the effectiveness of BOS fund management. However, referring to Fauzan's (2014) research, community participation in the role of the school committee has a positive but not significant effect on the management of BOS funds. Based on these explanations, **this research suspects that accountability, transparency, and supervision of school committees have a positive and significant effect on the effectiveness of BOS fund management (H1, H2, H3).**

On the other hand, the effectiveness of managing BOS funds is considered to influence the quality of education in schools greatly. Hadiyanto (2015) found that implementing the BOS funding policy can directly or indirectly affect the quality of education, as shown by the increase in student learning achievement. Likewise, research by Diputra (2013) explains that the effectiveness of managing BOS funds can influence student learning achievement. The student's learning achievement illustrates the quality of education at school.

Several other studies mention various positive impacts of the effectiveness of BOS fund management on the quality of education delivery in different indicators or dimensions. For example, research by Sumarni (2014) found a positive impact of managing BOS funds on improving school quality, as shown through accreditation rankings and student achievement in participating in various competitions. Besides, managing BOS funds can also directly influence the quality of education, as demonstrated by student learning achievement. According to research by Sugiono et al. (2015), the adequacy of funds and the targeted use of BOS funds have been statistically proven to influence student learning achievement. It is in line with research by Azhari et al. (2020), who found a positive influence on education funding, one of which was the effectiveness of managing BOS funds on the quality of education as shown by the quality of graduates. Based on this, **this research suspects that the effectiveness of managing BOS funds can improve the quality of education at the school level (H4).**

The Direct Effect of GSG on School Education Quality

According to agency theory, GCG can increase the possibility of achievement by the organization/company. Likewise, GSG is predicted to realize school goals more optimally. The school's aim, as intended, is to improve the quality of education in the school on an ongoing basis. According to Sudradjat (2005), quality education is an educational model whose main aim is to produce graduates who are superior and competent. Based on this perspective, the quality of education is emphasized in output. On the other hand, some argue that the quality of education must be measured through educational input, process, and output (Sumarni, 2014).

Research by Efendi et al. (2020) proves the influence of school committee supervision on the quality of education. Meanwhile, Novitasari et al. (2022) found that GSG improved school performance. On the other hand, research by Fitri and Kurniawati (2021) proves that accountability and transparency positively affect the quality of education, reflected in the quality of educational services in vocational schools. Meanwhile, in Prapliyati and Margunani's (2019) research, the quality of implementation at the school level is reflected in school productivity. In this case, research by Prapliyati and Margunani (2019) proves the positive influence of accountability, transparency, and efficiency of school financial management on school productivity.

The quality of education in a school can also be measured using its accreditation rating. By measuring the quality of education with the accreditation ranking, research by Habibatulloh et al. (2022) found that schools with higher accreditation ratings tend to have higher financial management transparency. It means that transparency can influence the quality of education implementation in a school. Misbah's research (2009) shows that a school committee is part of community participation in supporting the quality of education in schools. In his research, Misbah (2009) indicated that school committees are vital in determining the achievement of the school's vision and mission. The same thing was expressed by Arbi et al. (2022), who stated that school committees play an essential role in improving the quality of education in schools. Some of the critical roles of the school committee include those related to providing consideration, support, supervision, and mediation between the school and the community. A school committee with good performance will also support school accountability and transparency.

To maximize the role of the school committee, school committee members also need to understand the mechanism for managing BOS funds. According to Bhawa et al. (2014), one of the crucial problems in monitoring BOS funds is that school committees do not understand the management of BOS funds themselves. As a result, quite a few school committees tend to be 'signatories'. The school committee can quickly sign or approve managing BOS funds without understanding the contents in detail. On that basis, **this research suspects that GSG, as measured by accountability, transparency, and supervision of school committees, can influence the quality of education at the school level (H5, H6, H7).**

Suppose it is assumed that the implementation of GSG can influence the effectiveness of managing BOS funds and that this effectiveness can improve the quality of education in schools. In that case, GSG will indirectly affect the quality of education in schools. Therefore, **this research also suspects that GSG indirectly influences the quality of school education through the effectiveness of managing BOS funds (H8, H9, H10).**

Method

This research uses quantitative methods with a survey design to test hypotheses about the relationship between variables as formulated in the thinking framework. Testing this hypothesis will be able to verify the relevance of agency and stakeholder theory in the context or scope of the school. The relevance of agency theory is related to the implementation of good school governance in order to minimize irregularities or fraud in the management of BOS funds, which can be caused by information asymmetry.

The values or measurements of all variables in this research were obtained based on the perceptions of research respondents. However, because it uses perception, there is the possibility of quite striking differences in perception regarding the implementation of GSG, management of BOS funds, and the quality of education in schools. We used a stratified random sampling method to anticipate sampling heterogeneities. This research differentiates research

respondents into two groups, namely internal and external parties. Internal parties include school leaders (Principals and Deputy Principals), school treasurers, administrative staff, and teachers. Meanwhile, external parties are the school committee and students' parents. The total sample obtained was 210 respondents, with a total population of 534.

This research developed an instrument in the form of a questionnaire distributed online to respondents. This instrument contains statements that measure the quality of education (MPS) and GSG, which are reflected through accountability (AK), transparency (TRS), and school committee supervision (KS). Meanwhile, the effectiveness of BOS fund management (EPDB) is treated as an intervening or mediating variable.

In this research, the quality of school education is defined as the school's ability to provide educational services following the wishes or needs of the community so that the community can feel satisfied with the services provided by the school (Maryono, 2018). Three indicators of the quality of school education used in this research are the quality of input, process, and output. These three indicators are referred to Sumarni (2014). The effectiveness of BOS fund management is defined as the school's ability and creativity in choosing the right way to achieve the goals of using BOS funds (Susanti, 2019). There are four indicators for managing BOS funds, namely conformity of the budget plan with realization, alignment between the program and targets and objectives, accuracy of program targets, and the existence of program socialization (Ayu et al., 2021; Tanjung et al., 2022).

This research measures GSG with three variables, namely accountability, transparency, and community participation, which is reflected in the supervision of the school committee. Accountability is interpreted as an entity's obligation to prepare and publish its financial reports to the public (Martani et al., 2024). Four indicators are used to measure accountability: written decision-making, decision-making that meets administrative principles, accuracy and completeness of information, availability of communication facilities in decision-making, and dissemination of information regarding a policy (Ayu et al., 2021).

Furthermore, transparency is the openness or access to information regarding school activities to increase community participation in school policymaking (Viktoria, 2015). Four indicators are used to measure school transparency, namely, the existence of information about procedures, budgets, and responsibilities. Thus, there is an existence of information that is easily accessible to the public, a complaint mechanism, and a continuous increase in the flow of information (Krina, 2003).

Finally, school committee supervision is defined as the role and supervisory activities carried out by the school committee, which is related to providing advice (advisory agency), supporting (supporting agency), controller (controlling agency), and mediator between the school and the community (Rakhmawati, 2018). Four indicators, namely measure the school committee, the school committee is active in providing considerations, the school committee is active as a supporter, the school committee is active as a controller, and the school committee is active as a mediator between the school and the community (Rakhmawati, 2018).

This research tests a mediating hypothesis with variables treated as observed variables (can be observed directly). The method used to analyze the model is path analysis, so this research requires classical assumption testing. This classical assumption test is used because the path analysis implemented in this research is based on ordinary least squares regression. Therefore, a classical assumption test is needed to ensure that the regression model produces a BLUE estimator (best linear unbiased estimator).

Baron & Kenny (1986) state that three paths must be tested to estimate the mediation model: paths a, b, and c. Path a is about the influence of the independent variable on the mediator variable, while path b is about the influence of the mediator variable on the dependent variable. Meanwhile, path c is the influence of the independent variable on the dependent variable. If these three paths are converted into mathematical equations, they will produce two sub-structures. The first sub-structure examines paths a and b, while the second sub-structure examines path c. The first sub-structure in this research is:

$$EPDB_i = \alpha + \beta_1 AC_i + \beta_2 TRS_i + \beta_3 PKOM_i + u_i$$

where, EPDB is the mediator variable, which in this case is the effectiveness of BOS fund management. The AC variable is accountability, TRS is transparency, and PKOM is school

committee supervision. Meanwhile, α is a constant and u is the error term. The sub structure 2 is as follows:

$$MPS_i = \alpha + \beta_1 AC_i + \beta_2 TRP_i + \beta_3 PKOM_i + \beta_4 EPDB_i + u_i$$

where, MPS is the quality of school education, α is a constant and u is the error term.

Results

We test the validity and reliability of the instrument. The validity test in this research uses the corrected item-total correlation (CITC) statistical value. This value shows the distinguishing power or coherence of each question item in the questionnaire. The higher the CITC value, the more the question item measures a different aspect from the other items. The instrument validity test referred to in this research is the validity of the question items prepared in the questionnaire.

Table 1. Validity Test Results

Variables	Item	CITC	Decision
Accountability	AK.1	0.430	Valid
	AK.2	0.435	Valid
	AK.3	0.396	Valid
	AK.4	0.423	Valid
	AK.5	0.359	Valid
	AK.6	0.485	Valid
	AK.7	0.459	Valid
	AK.8	0.464	Valid
	AK.9	0.464	Valid
	AK.10	0.412	Valid
Transparency	TRS.1	0.054	Invalid
	TRS.2	0.301	Valid
	TRS.3	0.489	Valid
	TRS.4	0.571	Valid
	TRS.5	0.402	Valid
	TRS.6	0.414	Valid
School Committee Supervision	KS.1	0.381	Valid
	KS.2	0.415	Valid
	KS.3	0.470	Valid
	KS.4	0.548	Valid
	KS.5	0.484	Valid
	KS.6	0.408	Valid
	KS.7	0.398	Valid
Effectiveness of BOS Fund Management	EPDB.1	0.388	Valid
	EPDB.2	0.396	Valid
	EPDB.3	0.449	Valid
	EPDB.4	0.489	Valid
	EPDB.5	0.551	Valid
	EPDB.6	0.432	Valid
	EPDB.7	0.273	Invalid
Quality of School Education	MPS.1	0.352	Valid
	MPS.2	0.358	Valid
	MPS.3	0.441	Valid
	MPS.4	0.537	Valid

MPS.5	0.464	Valid
MPS.6	0.536	Valid
MPS.7	0.489	Valid
MPS.8	0.551	Valid
MPS.9	0.598	Valid
MPS.10	0.454	Valid
MPS.11	0.571	Valid
MPS.12	0.212	Invalid

Meanwhile, the instrument reliability test in this research aims to examine the regularity or consistency of the questionnaire prepared. The test is to use the Cronbach Alpha statistical value. If the value is more significant than 0.7, then a series of question items to measure variables in the questionnaire can be declared consistent. The test results are as follows:

Table 2. Reliability Test Results

Variables	Cronbach' Alpha	N of items	Decision
Accountability	0.759	10	Reliable
Transparency	0.649	5	Unreliable
School Committee Supervision	0.722	7	Reliable
Effectiveness of BOS Fund Management	0.660	6	Unreliable
Quality of School Education	0.786	11	Reliable

Table 2 shows that of the five questionnaire instruments used to measure variables, two instruments are unreliable, namely, to measure the transparency and effectiveness of BOS fund management. This condition shows that the two questionnaires are inconsistent when used in other research objects. Even though it is unreliable, it does not mean the question items given are invalid. Therefore, this research still includes these two variables to test the research model. One of the reasons for the unreliability of the transparency and effectiveness of BOS fund management variables in this research is the smaller number of items due to invalid question items. The unreliability of the instruments for the transparency and effectiveness of BOS fund management variables shows that the questionnaire to measure these two variables cannot be applied or used in other research objects.

Descriptive Statistics

The results of descriptive statistical analysis in this research are shown in the following table:

Table 3. Descriptive Statistics of Variables

Variable	Obs	Mean	Std.Dev	Min	Max
Accountability	283	41.767	3.442	32	50
Transparency	283	20.470	2.200	15	25
School Committee Supervision	283	28.378	2.864	22	35
Effectiveness of BOS Fund Management	283	23.523	2.406	18	30
Quality of School Education	283	44.675	3.825	34	54

Table 3 shows that the relative standard deviation of all research variables is relatively low. To interpret whether the average of each variable is in the low or high category, it is necessary first to determine a frequency distribution table. In this research, the number of classes determined for each frequency is 5, adapted using a Likert scale of 1 to 5. The range of each class is determined by dividing the range value (the difference between the maximum value and the minimum value of the scale Likert times the number of items).

Path Analysis

This research uses the path analysis method with the OLS estimator to estimate research data. Path analysis is used because the model built in this research is a mediation model. For this reason, two sub-structures will be tested. The estimation results for sub-structure 1 are as follows:

Table 4. Regression Results Sub-Structure 1

	Coef	Std.Error	p-value
Constant	3.437	1.384	0.014
AC	0.172	0.040	0.000
TRS	0.287	0.059	0.000
PKOM	0.248	0.051	0.000
R ²	0.450	-	-
Adj R ²	0.444	-	-
Obs	283	-	-
F stat (Prob)	76.16 (0.000)	-	-
RMSE	1.794	-	-

Notes: Dependent Variable= EPDB

The regression analysis results in Table 4 show that the three dimensions of GSG, namely accountability, transparency, and school committee supervision, have been proven to affect the effectiveness of BOS fund management positively. The regression model is proven to have adequate goodness of fit because the F-test results show that the null hypothesis is rejected. The null hypothesis for the F test is that the independent variables in the model do not influence the dependent variable simultaneously.

Therefore, because the probability value of the F statistic is lower than 0.05, the null hypothesis must be rejected. On the other hand, the alternative hypothesis must be accepted so that the independent variables in the model have a simultaneous effect on the dependent variable. This result is strengthened by the total influence of the independent variables on the dependent variables, as indicated by the R² value of 0.45. This R² value shows how significant a change can occur in the dependent variable if the independent variables change. In other words, the R² value of 0.45 shows that the total influence of the independent variables on the dependent variable is 45%, while other variables outside the regression model influence the remaining 55%.

The estimator used to estimate sub-structure one is OLS. Therefore, a classical assumption test is needed to ensure that BLUE results are achieved. The normality test results for substructure 1 in this study used the SK and multicollinearity tests by reviewing the VIF value from the regression. In contrast, the heteroscedasticity test used the Breusch-Pagan/Cook-Weisberg test. The results are as follows:

Table 5. Classical Assumption Test Results from Sub-Structure 1

	Normality	Multicollinearity	Heteross	Remarks
SK Test (Prob)	3.77 (0.152)	-	-	Normal
VIF	-	1.671	-	Multicollinearity Free
BP/CW (Prob)	-	-	0.191 (0.667)	Homoskedactic

Table 5 shows that this study's sub-structure one regression model can meet the BLUE criteria. The data is normally distributed, does not experience multicollinearity, and errors are homoscedastic or do not indicate heteroscedasticity. The data is normally distributed because the null hypothesis for the SK test is that the data is normal. Hence, the probability value is 0.152, more significant than 0.05, indicating that the null hypothesis cannot be rejected. For the VIF value, the value is not greater than 10, so the variance of each independent variable in the regression model is not indicated to be highly correlated, so multicollinearity problems do not occur.

The null hypothesis for the BP/CW test is that the data error in the regression model occurs homoscedactically. Therefore, the value of 0.667 from the BP/CW test probability shows that the null hypothesis cannot be rejected because it is higher than 0.05. Based on this, the model is not indicated to experience heteroscedasticity. Based on a series of classical assumption tests, the estimation results for sub-structure 1 with the OLS estimator are BLUE. These results show that the resulting coefficient is the best or most accurate compared to other estimators. Besides being the best, the estimation results are also linear and unbiased. If the estimation results for sub-structure one are written in equation form, then the form is as follows:

$$EPDB_i = 3.437 + 0.172AC_i + 0.287TRS_i + 0.248PKOM_i + 1.749_i$$

The equation above shows that a 1-point increase in accountability will increase the boss's fund management effectiveness by 0.172 points. A 1-point increase in transparency can increase the effectiveness of BOS fund management by 0.287 points. In comparison, a 1-point increase in school committee supervision can increase the effectiveness of BOS fund management by 0.248 points. Furthermore, the results of the regression analysis for sub-structure 2 are as follows:

Table 6. Regression Results Sub-Structure 2

	Coef	Std.Error	p-value
Constant	3.291	1.549	0.035
EPDB	0.650	0.066	0.000
AC	0.426	0.046	0.000
TRS	0.474	0.068	0.000
PKOM	-0.049	0.059	0.401
R ²	0.734	-	-
Adj R ²	0.731	-	-
Obs	283	-	-
F stat (Prob)	192.18 (0.000)	-	-
RMSE	1.985	-	-

Notes: Dependent variable = MPS

Table 6 shows that of the four independent variables tested, they significantly influenced school education quality. These three variables are the effectiveness of BOS fund management, accountability, and transparency. Meanwhile, the school committee supervision variable has not been proven to influence the quality of school education. The statistical F value shown is relatively high, namely 192, with a probability of 0.000. The sub-structure two regression model has adequate GOF. It is reinforced by the high R2 value, which reaches 0.734. This means that the variance that occurs in the quality of school education is determined by 73.4% by changes in the variance that occur in the variables in the model. The remainder, 26.6%, is determined by other variables outside the regression model.

Table 7. Classical Assumption Test Results from Sub-Structure 2

	Normality	Multicollinearity	Heteros	Remarks
SK Test (Prob)	4.02 (0.133)	-	-	Normal
VIF	-	1.801	-	Multicollinearity Free
BP/CW (Prob)	-	-	1.151 (0.283)	Homoskedactic

After testing statistical assumptions, the sub-structure two regression model can also be declared BLUE. Furthermore, if the results of the regression analysis for sub-structure two are written into the equation, then the form is:

$$MPS_i = 3.437 + 0.426AC_i + 0.474TRP_i - 0.049PKOM_i + 0.651EPDB_i + 1.985_i$$

A 1-point increase in accountability, transparency, and effectiveness of BOS fund management will increase by 0.426, 0.474, and 0.651 points. As for the school committee supervision variable, the effect was not proven significant, and the value was not different from 0. Based on these results, the effectiveness variable in managing BOS funds improved the

quality of education in schools. This research also intends to examine the role of the variable effectiveness of BOS fund management in mediating the influence of GSG on the quality of school education. This research uses the Sobel test to test the role of mediation with the following results:

Table 8. Sobel Test Results

	A	B	SEA	SEB	Sobel	p-value
AC on MPS through EPDB	0.172	0.650	0.040	0.066	3.940	0.000
TRS on MPS through EPDB	0.287	0.650	0.059	0.066	4.361	0.000
PKOM on MPS through EPDB	0.248	0.650	0.051	0.066	4.358	0.000

Notes: A is the independent variable coefficient against MPS, and B is the EPDB coefficient against MPS. SEA is the standard error of the coefficient of the independent variable on MPS, while SEB is the standard error of the coefficient of the EPDB variable on MPS

Discussion

The effect of GSG on EPDB

This research found that accountability has been proven to affect the effectiveness of BOS fund management positively. The higher the implementation of accountability carried out by the school, the better the management of BOS funds will be. Therefore, increasing accountability is necessary for SMKN 1 Tabanan to increase the effectiveness of managing BOS funds. SMKN 1 Tabanan needs to increase accountability to continuously increase the effectiveness of managing BOS funds. Primarily, implementing accountability is related to the accuracy and completeness of information and the availability of information to the public regarding decisions made by the school. Several indicators of accountability that need to receive greater attention from SMKN 1 Tabanan include accuracy and completeness of information, compliance with administrative principles in decision-making, and improving communication facilities in policymaking.

The influence of accountability on the effectiveness of BOS fund management in this research is in line with agency theory, which indicates that GCG practices (in this context, GSG) can increase the efficiency of entity management and minimize information asymmetry. These results are also in line with several previous studies, including Rachman et al. (2022), Nodera et al. (2023), Rakhmawati (2018), Yusra et al. (2021), Ayu et al. (2021), and Salam et al. (2023). These studies have also proved accountability's positive influence on the effectiveness of BOS fund management.

On the other hand, these results refute research conducted by Fauzan (2014) and Thanwain et al. (2023). These studies did not find the effect of accountability on the effectiveness of managing BOS funds. Fauzan (2014) used 90 secondary schools in Malang City, East Java, in contrast to this study, which only used one school. In other words, if broader population data is used, accountability may not always increase the effectiveness of managing BOS funds due to variations in the quality of management between schools. This research tends to be similar to that of Thanwain et al. (2023), who used one school as the research object. However, in the sample used in Thanwain et al. (2023), only 88 are parents of students at SMAN 5 Luwu, South Sulawesi Province. This differs from this research, which used 283 data (respondents). Therefore, this research is more accurate in estimating the regression model.

In Table 4.3, the average accountability at SMKN 1 Tabanan is 41.7, which is in the excellent category. The effectiveness of BOS fund management is also in the good category, with an average of 23.5. The results of the OLS regression analysis show that the effect of accountability on the effectiveness of BOS fund management is 0.172. Based on this value, if the effectiveness of BOS fund management is in the outstanding category (range 25.6 to 30), then an increase in accountability of around 12 points or 29% is needed if calculated based on the current average accountability value.

Other variables outside the regression model largely determine the effectiveness of BOS fund management. In other words, even though it has been proven to have a positive effect, the impact of GSG implementation on the effectiveness of BOS fund management is relatively weak. Several other variables that influence the effectiveness of BOS fund management include

information technology, such as ARKAS. It has been proven that several studies, including Suwarno & Musafik (2022), Wahyuni et al. (2023), and Yulyanti et al. (2022), found that the use of ARKAS can increase the effectiveness of BOS fund management. However, this research does not focus on these variables.

This research found that transparency positively influenced the effectiveness of managing BOS funds at SMKN 1 Tabanan. Transparency can also be an indication of the quality management of BOS funds. Because of this transparency, the management of BOS funds and overall school financial management can be open to input from various stakeholders. When compared with other GSG dimensions, namely accountability and participation or supervision of school committees, the transparency dimension has a more dominant influence on the effectiveness of managing BOS funds. This result aligns with research by Fauzan (2014), which states that transparency is the most dominant GSG variable in increasing the effectiveness of managing BOS funds in schools.

The positive influence of transparency on the effectiveness of BOS fund management at SMKN 1 Tabanan captured by this research tends to support the relevance of agency theory. This theory indicates that increasing transparency in an entity's financial management can minimize the occurrence of information asymmetry and fraud. In school management, transparency can also indicate quality financial management and avoidance of fraud. The positive influence of transparency on the effectiveness of boss fund management in this research also supports several previous studies, including those conducted by Fauzan (2014), Yusra et al. (2021), Putra & Suryanawa (2022), Septhiningrum et al. (2023), and Tanjung et al. (2022). These studies also explicitly found that transparency is essential in increasing the effectiveness of BOS fund management. This research refutes Rakhmawati's (2018) and Trisnawati's (2018) research. This research did not find any positive influence of transparency on the effectiveness of BOS fund management.

The positive influence of transparency on the effectiveness of BOS fund management at SMKN 1 Tabanan found by this research proves that information disclosure can minimize fraud in managing BOS funds. This is because several cases of fraud related to the management of BOS funds have been proven to have occurred due to a lack of transparency. It is necessary to use effective BOS fund management technology to support the implementation of this transparency (Megawaty et al., 2021).

Participation is one dimension of GSG implementation that is important in increasing the effectiveness of BOS fund management. This research proves that participation measured based on school committee supervision has a positive and significant effect on the effectiveness of managing BOS funds at SMKN 1 Tabanan. The higher the quality of the school committee's supervision, the more influential the management of BOS funds will be. Quality in this context is the conformity between the budget plan and its realization, the suitability of the program to the targets and objectives, the accuracy of targets, and the socialization of the BOS fund program.

This research found a positive influence of school committee supervision on the effectiveness of BOS fund management of 0.248. Compared with the average value for the effectiveness of managing BOS funds, which is 23.52, the influence of school committee supervision is 1%. This means that with a 1-point increase in school committee supervision, the effectiveness of managing BOS funds will increase by around 1% of the original value. According to the effectiveness of BOS fund management to be in the outstanding category, it is necessary to increase school committee supervision by around 9%.

Based on the value of the indicator items, several indicators of school committee supervision that still need improvement are the supporting and controlling roles. The supporting role means that the school committee must be able to accompany and support the preparation of school programs funded by BOS funds. On the other hand, the control role is related to the role of the school committee in controlling the inflow and outflow of BOS funds carried out by the school.

This research proved the relevance of agency and stakeholder theory in school financial management. Participation reflected or measured using school committee supervision is one of the dimensions of GSG as a consequence of efforts to reduce information asymmetry based on

agency theory. Meanwhile, stakeholder theory explains that stakeholders need to participate in preparing and managing an entity's finances. The role of participation of stakeholders mentioned by the stakeholder theory is the supervision of the school committee. Therefore, quality school committee supervision can encourage increased effectiveness in managing BOS funds.

The positive influence of school committee supervision on the effectiveness of BOS fund management found in this research is in line with several previous studies, including Rahmadhani & Suparno (2020), Gabe & Siregar (2020), and Putra & Suryanawa (2022). These studies also found a positive influence of school committee supervision on the effectiveness of BOS fund management. Thus, these findings refute several previous studies conducted by Fauzan (2014) and Rachman et al. (2022).

Several dimensions or indicators of school committee supervision have a relatively higher role than other indicators, namely mediation and consideration. Mediation, as intended, is implemented when problems arise between the school and the students' parents or the community and when the school committee becomes a mouthpiece for both parties, namely the students' parents and the school. The school committee can convey the aspirations of students' parents and school programs to parents and the community. On the other hand, the role of consideration carried out by the school committee also dramatically influences the effectiveness of managing BOS funds. This consideration is given in planning, implementing, and evaluating the school's use of BOS funds. It is not uncommon for school committees to make suggestions regarding programs that improve the quality of BOS fund management.

The Effect of EPDB on School Education Quality

This research found strong evidence regarding the positive and significant influence of the effectiveness of BOS fund management on the quality of education at SMKN 1 Tabanan. Based on the results of path analysis estimated using OLS, a 1-point increase in the effectiveness of BOS fund management can improve the quality of school education by 0,650 points. This influence is the largest compared to other independent variables, such as accountability, transparency, and school committee supervision. In other words, the effectiveness of BOS fund management is the most dominant variable in influencing the quality of school education.

This research confirms the relevance of stewardship theory in the context of school administration. In stewardship theory, it is explained that administrators of an institution (stewards) are not perceived to have personal interests but instead strive to maximize their performance for the sake of the organization. In the context of this theory, managers and BOS are stewards interested in safeguarding, managing, and channeling BOS funds for the most significant benefit of the organization. On that basis, the more effective management of BOS funds shows the maximum steward function. Thus, the effectiveness of managing BOS funds will be able to maximize the quality of school education.

The results of this research are also in line with several previous studies, including Hadiyanto (2015), Diputra (2013), Prapliyati & Margunani (2019), Sumarni (2014), Fathony & Prianty (2019), Mannuhung (2019), and Muwahid et al. (2024). These studies explicitly found that the effectiveness of BOS fund management can positively and significantly improve the quality of education. However, in these studies, the quality of education is measured in various ways. Some studies measure the quality of education only from the output aspect, and others measure it from the aspect of student learning achievement and school productivity.

The positive influence of the effectiveness of BOS fund management on the quality of education at SMKN 1 Tabanan in this research indicates that BOS funds are the main instrument for improving the quality of school education. This program, funded by BOS funds, can effectively encourage the achievement of education quality targets at the school level. On that basis, BOS funds must continue to be managed effectively and efficiently to realize sustainable improvements in the quality of school education.

The Direct Effect of GSG on School Education Quality

This research found that accountability directly influences the quality of school education at SMKN 1 Tabanan. This influence is positive and significant, with a coefficient of 0.426. This means that every 1-point increase in accountability will increase the quality of

school education by 0.426 points. The value is relatively high, although not higher than the influence of the effectiveness of BOS fund management on the quality of school education.

The effect of accountability on the quality of school education can be the opposite. In other words, quality schools tend to have good accountability. In the context of this research, SMKN 1 Tabanan has an accreditation grade of A, so the quality of education is considered very good. This condition encourages schools to apply GSG principles, one of whose dimensions is accountability. The direct influence of accountability on the quality of school education in this research confirms the relevance of agency theory in school administration. Agency theory explains that good entity management is crucial to minimize information asymmetry and encourage management to achieve organizational goals. In the context of providing education, the goal of school organizations is the quality of school education. In this case, education quality is measured based on the input, process, and output quality.

Agency theory, if contextualized into the implementation of education, has implications for the importance of GSG, which can increase the possibility of achievement for organizations/companies. GSG is predicted to be able to realize school goals more optimally. The school's aim, as intended, is to improve the quality of education in the school on an ongoing basis. Several studies compatible with this research include Fitri & Kurniawati (2021) and Prapliyati & Margunani (2019). These studies also found the influence of accountability on the quality of school education.

Like accountability, transparency in this research has also been proven to directly influence the quality of school education at SMKN 1 Tabanan. The direct influence of transparency on the quality of education is positive and significant. The magnitude of the coefficient is greater than the direct effect of accountability on the quality of school education. Every 1-point increase in transparency can directly improve the quality of education by 0.474.

The direct influence of transparency on the quality of school education, as found by this research, proves agency theory's relevance in the school context. In agency theory, it is explained that an entity needs to implement management based on good governance aspects to maximize the output or performance produced. Performance, as intended, in the context of this research, is the quality of school education. The direct influence of transparency on the quality of school education in this research is in line with several previous studies, including Fitri & Kurniawati (2021) and Prapliyati & Margunani (2019), which also found the importance of transparency in improving the quality of school education. Transparency is also a guarantee of preventing potential fraud from occurring. SMKN 1 Tabanan, an agency under the government, must implement transparent principles in financial management and school educational activities. However, the quality or size of transparency is not explicitly regulated, so transparency at the school level tends to vary. Implementation of transparency can also build public trust.

This research failed to find any influence of school committee supervision on the quality of education. The lack of direct influence of school committee supervision on the quality of education in this study indicates that the commitment of school committees to improve the quality of school education needs to be strengthened again. If we look at the coefficient, the influence of school committee supervision on the quality of school education is negative, although it is not proven to be significant. This negative coefficient indicates that the school committee can actually 'disturb' the activities of providing education in the school, thereby making its impact on the quality of education less than optimal.

The lack of direct influence of school committees on the quality of school education in this research is partly due to a lack of understanding of school committees' primary role and function in improving the quality of education in schools. School committees are often only involved in policymaking activities that directly impact students' parents and less popular policies. Meanwhile, school committees are not involved when schools want to formulate strategic programs to improve school quality. For example, it is rare to find a school committee involved in preparing extracurricular programs or learning programs and matrices at the subject level.

If referring to the research of Bhawa et al. (2014), school committees often lack a detailed understanding of various school programs to improve the quality of education. As a result, quite a few school committees tend to be 'signatories'. The school committee quickly signs or approves

managing BOS funds without understanding the contents in detail. School committee supervision is a manifestation of community participation in the success of school programs to improve the quality of school education. However, this participation must be built systematically, from program planning and implementation to program evaluation. This is thought to be one of the causes of the lack of direct influence of school committee supervision on the quality of school education. School committee supervision is not well planned and documented, so the aspect of community participation in providing input or suggestions to schools becomes less effective in improving school quality.

The Indirect Effect of GSG on School Education Quality

This research succeeded in finding the role of the effectiveness of BOS fund management in mediating the indirect influence of accountability on the quality of school education. These results were obtained from the Sobel test as part of the path analysis. Because accountability also indirectly influences the quality of school education, the role of effective management of BOS funds is partial mediation. Partial mediation occurs if the independent variable directly and indirectly affects the dependent variable.

The partial mediation found in the context of the influence of accountability on the quality of school education shows a close relationship between accountability, the effectiveness of managing BOS funds and improving the quality of school education. On the one hand, accountability has been proven to directly improve the quality of education. On the other hand, accountability can also increase the effectiveness of managing BOS funds. The increase in BOS funds impacts improving the quality of school education. In this context, the quality of education in question is related to the quality of input, process, and output (Sumarni, 2014).

The effectiveness of BOS fund management plays a mediating role in the indirect influence of transparency on the quality of school education. This mediation role is partial mediation because transparency has also been proven to affect the quality of school education directly. Therefore, transparency is essential to improve the effectiveness of BOS fund management and the quality of education. The indirect effect of transparency on the quality of education through the management of BOS funds in research was obtained based on the results of the Sobel test. This method found a significant mediating role in the effectiveness of BOS fund management concerning the relationship between transparency and the quality of school education. Thus, SMKN 1 Tabanan needs to maintain and improve the quality of transparency in the administration of its school.

This research found a full mediation role in the relationship between school committee supervision, the effectiveness of BOS fund management, and the quality of school education. This complete mediating role occurs because the supervision of the school committee cannot directly influence the quality of school education. School committee supervision needs to be mediated by the effectiveness of BOS fund management to influence the quality of school education. Quality school committee supervision can increase the effectiveness of BOS fund management, ultimately improving the quality of school education.

Conclusion

This research found that the GSG implementation carried out by SMKN 1 Tabanan was generally in good condition, with the effectiveness of managing BOS funds and the quality of school education. However, the quality of school education, as assessed based on the perceptions of internal and external stakeholders, is still below the quality of education as reflected in the accreditation results of SMKN 1 Tabanan Bali. If assessed based on perception, the average respondent considered that the quality of education at SMKN 1 Tabanan was in a suitable category, even though the school received an A or outstanding accreditation. This means that the school needs to provide more information to stakeholders regarding the school's achievements.

This research tests whether the implementation of GSG can influence the effectiveness of BOS fund management and the quality of education at SMKN 1 Tabanan. As a result, this research found that all GSG dimensions, namely accountability, transparency, and participation, as measured by school committee supervision, were proven to affect the

effectiveness of BOS fund management positively. Of these three dimensions, transparency has a more dominant influence in increasing the effectiveness of BOS fund management.

This research also found that accountability and transparency directly affect the quality of school education. However, school committee supervision has not been proven to affect improving the quality of school education directly. The influence of school committee supervision on the quality of school education is indirect through the mediating role of the effectiveness of BOS fund management. Apart from that, the effectiveness of BOS fund management can also mediate the indirect influence of accountability and transparency on the quality of school education. In this research, the positive influence of the effectiveness of BOS fund management on the quality of school education tends to be very high. In other words, the quality of education at SMKN 1 Tabanan is determined mainly by how effectively the school maximizes BOS funds.

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