



Influence of Management Competence, Utilization of Information Technology and Stakeholder Engagement on Accountability of Management of Bos Funds with Transparency as A Moderating Variable (Study on SMAN and SMKN in Aceh Selatan District)

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Abstract

The purpose of this study was to examine the effect of manager competence, utilization of information technology and stakeholder involvement on the accountability of BOS fund management with transparency as moderating. The study used a quantitative approach with the census method. The unit of analysis in this study was SMAN and SMKN in Aceh Selatan Regency, which were 38 schools with principals, treasurers, school committees and teachers as respondents. Data was collected by distributing questionnaires to 152 respondents. The results of the study indicate that the competence of managers, utilization of information technology, stakeholder involvement and accountability simultaneously affect the accountability of BOS fund management. Then, partially manager competence, use of information technology, stakeholder involvement, and transparency have a positive effect on the accountability of BOS fund management. Furthermore, transparency is able to moderate the relationship between the competence of managers and accountability for managing BOS funds. Transparency is able to moderate the relationship of stakeholder involvement to the accountability of BOS fund management. However, transparency is not able to moderate the relationship between the use of information technology and the accountability of BOS fund management.

Keywords: Management Competencies, Information Technology, Stakeholders, Accountability, Transparency

1. Introduction

The government has an obligation to fulfil the rights of every citizen in obtaining education in order to improve the quality of life of the Indonesian people. This is stated in the preamble of the 1945 Constitution which states that the state is obliged to protect the entire nation and the entire homeland of Indonesia, educate the nation's life, promote public welfare and participate in implementing world order based on independence, eternal peace, and social justice. Therefore, the government is responsible for educating the nation's life and creating public welfare. Development in the education sector is considered very important because through education will gain progress in various fields of life, both in the social, economic, political and cultural fields (Handayani et al., 2018). In addition, education is also an absolute requirement of a nation in facing the era of globalization (Aspan et al., 2016).

Government policies in education development are prioritized for increasing public access to higher quality primary and secondary education through the implementation of the 12-year compulsory education policy (Puruwita, 2018). The government's commitment is marked by the stipulation of Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 19 of 2016 concerning the Smart Indonesia Program which mandates that every child aged 6 (six) to 21 (twenty one) years is required to receive secondary education services in order to support implementation of universal secondary education / compulsory education pilot 12 (twelve years) years. Based on this regulation, the government is obliged to provide educational services for all students at the primary and secondary education levels, such as SD/MI, SMP/MTs, and SMA/SMK as well as equivalent educational units.

To improve the quality of learning and equitable access to education services, the government issued another policy through the School Operational Assistance Program (BOS) as stipulated in the Regulation of the Minister of

Education and Culture of the Republic of Indonesia Number 6 of 2021. BOS funds are funds used to fund non-personnel expenditures for educational units. primary and secondary education as implementers of the 12-year compulsory education program and may allow to fund several other activities in accordance with the provisions of the legislation. Muhri (2021) stated that in the implementation, distribution and management of BOS funds, they must follow the Technical Instructions for Management of BOS funds issued by the Ministry of Education and Culture (Kemdikbud). implementation and management of BOS funds have a basic reference, namely the Technical Guidelines for the Management of BOS funds, for example Permendikbud No. 6 of 2021, by applying the principles of School-Based Management (SBM) which provides flexibility in planning, managing and monitoring programs in accordance with with the conditions and needs of the school required by the school. BOS funds are expected to be managed in an accountable manner, so that the use of BOS funds can be accounted for to the government and the community (Puruwati, 2018). However, in its management, it still faces various obstacles, both related to the institutional and technical aspects of its operations.

The Inspectorate Examination Report on the 2018-2021 FY BOS funds found several schools that were not in an orderly manner in disclosing the BOS Fund accountability report. The number of schools that are not in an orderly manner in disclosing the 2018-2021 BOS fund accountability reports can be seen in Table 1.

Table 1: Number of Schools Unordered in Accountability of BOS Funds in 2015-2021

No	Year	Number of Schools
1	2018	13
2	2019	11
3	2020	14
4	2021	16

Source: LHP Inspectorate Year 2018-2021

Based on the findings of the LHP Inspectorate, the disclosure of the BOS fund accountability report was not in an orderly manner due to the use of BOS funds not in accordance with technical instructions, the payment of BOS funds spending was not reasonable and the evidence for the procurement of goods could not be shown. In addition, the remaining BOS funds are kept in the school principal's personal account, the use of BOS funds has not been included in the School Activity Plan and Budget (RKAS), and current accounts in school accounts have not been deposited into the regional treasury. This is not in accordance with the Regulation of the Minister of Home Affairs No. 24 of 2020 concerning the management of BOS Funds in Regional Governments in article 29 paragraph (2) which states that in the event of interest, demand deposits, and/or other rewards, it becomes regional income in accordance with the provisions of the regulation. legislation. These problems indicate that the accountability for the management of BOS funds is still very low. Based on the researcher's initial survey, it can be seen that the low accountability of BOS fund management is caused by several factors, namely management competence, utilization of information technology, stakeholder involvement, and transparency.

Manager competence is one of the important factors in increasing the accountability of BOS fund management. Managers as human resources have an important role in realizing transparent, accountable, effective and efficient financial management. If the manager's competence increases, it can increase the accountability of BOS fund management (Khaddafi, 2021). Muhri (2021) stated that one of the things that is really needed in increasing accountability is the competence of the apparatus who is able to account for the tasks given. Furthermore, Khaddafi (2021) also explained that to fulfil the element of competence, managers must meet the elements of knowledge, skills and attitudes in carrying out work properly, so that the manager can carry out his duties professionally, effectively and efficiently. Therefore, the competence of managers is really needed so that the management of BOS funds can be carried out properly because poor management competencies make budget management bad and result in public fears of misappropriation or misuse of BOS funds. This result is also supported by Muhri (2021) and Puruwita (2018) which states that HR competence has a positive and significant effect on the accountability of BOS fund management.

Another factor that affects the accountability of BOS fund management is the use of information technology. The implementation of BOS fund management accountability is required to use an application because the application has a very close relationship with information technology (Putri, 2022). Hidayah & Badawi (2018) stated that the use of information technology in the accountability of BOS fund management is very much needed because it can make it easier for organizations to complete their tasks and work. Information technology that can receive information, store information and share this information greatly facilitates government officials in managing BOS funds (Al-Dalabih, 2018). In addition, fellow government officials can exchange information about the management of BOS funds, information that is useful for the apparatus in carrying out their duties. Someone who has a high level of utilization of information technology will make it better in the accountability of managing the BOS funds (Handayani et al., 2018). This will be the basis that good use of information technology will encourage someone to make decisions to use information technology. On the other hand, if information technology in schools is not used properly, then the school will miss out on information and it is suspected that there will be obstacles in the accountability of BOS fund

management. Therefore, the use of information technology affects the accountability of BOS fund management. This is also supported by Putri (2022), Hidayah & Badawi (2018), and Handayani et al. (2018) which state that the use of information technology has a positive and significant impact on the accountability of BOS funds management.

The stakeholder involvement factor also affects the accountability of BOS fund management. Puruwita (2018) explained that stakeholders are divided into two types. First, internal stakeholders, namely those who play a direct role in the planning, implementation and reporting of school finances consisting of principals, school committees, teacher councils and employees. Second, external stakeholders, namely stakeholders who are outside the school consisting of parents or guardians of students and the education office as parties who play a role and directly supervise educational activities. Yusmaridi et al. (2021) state that the ideal financial management is if it is carried out in mutual cooperation, meaning that all stakeholders are involved in the management of school finances. But in fact, the role of the principal still dominates when compared to other stakeholders. This is indicated by the lack of involvement of interested parties such as school boards, teachers, and parents in the process of implementing the BOS program in schools. One of the causes is the lack of open access to information from schools to other stakeholders, starting from the socialization stage to reporting it can lead to limited interactions between school administrators and other stakeholders and lead to the failure of the check and balance system due to lack of supervision. both internally and externally to the implementation of the BOS program in schools. In the end, with this condition, the objectives in the implementation of BOS were not achieved, so accountability in the management of BOS funds was not achieved. Therefore, stakeholder involvement is very important in increasing the accountability of BOS fund management.

Transparency is also one of the factors that can strengthen the relationship between HR competencies, utilization of information technology and stakeholder involvement with accountability for BOS fund management (Puruwita, 2018). In managing BOS funds in schools, transparency and accountability are the school's responsibilities regarding the management of BOS to the public openly and honestly through the media in the form of presenting financial reports that can be accessed by various parties, with the assumption that the public has the right to know information about the use and accountability of the financial statements. However, in the implementation of BOS fund management in schools, there are still many problems starting from the level of budget preparation, use to reporting and accountability of BOS funds. Sulistiani (2021) states that low transparency can provide opportunities for power holders to abuse power so that it can increase the opportunities for public officials to practice Corruption, Collusion, and Nepotism (KKN). Thus, a strategic effort is needed that must be carried out by the school in order to increase public transparency. Puruwita (2018) states that the requirements that must be met in order to apply the principles of transparency and accountability in schools are the support of information technology in order to build an appropriate management information system, the presence of staff who have adequate competence and expertise, and the existence of public participation in implementing school. Therefore, transparency is needed to increase public trust in schools.

2. Materials and Methods

2.1. Materials

This study aims to determine the effect of management competence, utilization of information technology and stakeholder involvement on the accountability of BOS fund management, with transparency as a moderating variable. The type of investigation used is a causal relationship. The unit of analysis in this study is SMAN and SMKN in Aceh Selatan Regency. The time horizon used in data collection is a one-shot study, where the data collected is only collected once, namely questionnaire data that has been filled out by the respondent. The following describes the research framework regarding the influence of manager competence, utilization of information technology, and stakeholder involvement on the accountability of BOS fund management with transparency as a moderating variable.

The population in this study were all SMAN and SMKN in South Aceh Regency, which was 38 schools consisting of 28 SMAN and 10 SMKN. There are 4 questionnaires distributed for each school, so the number of questionnaires that will be distributed is 152 respondents. Respondents in this study were principals, treasurers, school committees and teachers. The research uses the census method, where all members of the population are sampled.

2.2. Methods

2.2.1. Relationship Manager Competence with Accountability Management of BOS Funds.

Managers have a very important role in achieving organizational goals. In carrying out the management of BOS funds, adequate preparations are needed, one of which is the competence of human resources. Aspan et al. (2016) states that every organization really needs competent human resources, so that it can increase accountability in the management of BOS funds. Therefore, competent and quality human resources will produce good managers as well, this is in line with the principle of accountability, namely HR is an important factor that government officials need to have in managing BOS funds in schools (Putri, 2022). Al-Dalabih (2018) stated that the higher the competence of HR,

the higher the accountability for managing BOS funds, and vice versa, the lower the competence of HR, the lower the accountability for managing BOS funds. Thus it can be concluded that the competence of HR affects the accountability of BOS fund management. Thus, the first hypothesis can be made as follows:

H₁: Manager's competence affects the accountability of BOS fund management.

2.2.2. Relationship between Information Technology Utilization and Accountability of BOS Fund Management

The development of information technology provides many conveniences in various aspects of organizational activities. Utilization of information technology is very important in determining the competitiveness and ability of the organization to be able to improve performance in the future. In addition, technology is also seen as a very important tool in completing tasks and improving services in the public sector (Hidayah & Badawi, 2018). Handayani et al. (2018) explains that the benefits of using information technology are speed in processing transactions and preparing reports, accuracy of calculations, storage of very large amounts of data, low processing costs, and multiprocessing capabilities. The many benefits of using information technology will assist employees in carrying out activities effectively and efficiently, and in the end will increase the accountability of BOS fund management. Therefore, the use of information technology can affect the accountability of BOS fund management, this is in accordance with the results of research by Puruwita (2018), Al-Dalabih (2018), and Hidayah & Badawi (2018) which state that the use of information technology positive and significant effect on the accountability of BOS fund management. So that the second hypothesis can be formulated as follows:

H₂: Utilization of information technology affects the accountability of BOS fund management

2.2.3. Relationship between Stakeholder Involvement and Accountability of BOS Fund Management

One of the national-scale programs implemented to realize quality education in schools is the BOS fund (Yusmaridi et al., 2021). BOS funds are given to schools annually based on the number of students the school has. The amount of BOS funds received by schools varies depending on the school level, ranging from primary to secondary education. The higher the school level, the greater the BOS funds for each child that will be received by the school (Muhri, 2021). Therefore, to foster stakeholder confidence in the amount of BOS funds, every school principal is required to submit financial reports regarding school revenues and expenditures to other stakeholders as reporting criteria to ensure public accountability.

Handayani et al. (2018) states that stakeholder involvement is very important in increasing accountability for managing BOS funds, because stakeholder involvement can foster trust and increase participation, as well as encourage the sustainability of school management performance to be better. This is supported by Khaddafi (2021) who states that stakeholder involvement is the key to success in implementing accountable school financial management, because stakeholder involvement is related to aspects of supervision and aspirations. Therefore, stakeholder involvement can affect accountability in the management of BOS funds. This is in accordance with the results of research by Muhri (2021), and Khaddafi (2021) which stated that stakeholder involvement had a positive and significant effect on the accountability of BOS fund management. The third hypothesis can be made as follows:

H₃: Stakeholder involvement affects the accountability of BOS fund management.

2.2.4. Transparency Relationship with Accountability of BOS Fund Management

Based on Government Regulation no. 71 of 2010 explains that transparency is providing open and honest financial information to the public because the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it. To realize a state administration that is clean and free from corruption, collusion, and nepotism, the principle of openness must be met, meaning that the principle is open to the public's right to obtain correct, honest and non-discriminatory information regarding state administration while still paying attention to the protection of personal rights, groups, and state secrets.

Khaddafi (2021) states that transparency has a close relationship with accountability. Transparency has an important role in the development of accountability, because by realizing transparency, the government has at least made it easier for the public to know their actions, the rationality of those actions, and compare them with the existing value system. Furthermore, Aspan et al. (2016) explains that the role of transparency is very large in efforts to eradicate Corruption, Collusion and Nepotism (KKN). Lack of transparency can provide opportunities and opportunities for power holders to abuse their power. In the management of BOS funds in schools, transparency and accountability are the school's responsibilities relating to the management of BOS to the public openly and honestly through the media in the form of presenting financial reports that can be accessed by various parties, assuming that the public has the right to know information about the use and accountability of these finances. However, in the implementation of BOS fund management in schools, there are still many problems ranging from the level of budget preparation, use to reporting the accountability of BOS funds. Therefore, transparency is very much needed in increasing the accountability of BOS fund management in schools. This is supported by Hidayah & Badawi (2018),

and Puruwita (2018) which states that transparency has a close relationship with the accountability of BOS fund management. The fourth hypothesis can be made as follows:

H₄: Transparency affects the accountability of BOS fund management.

2.2.5. The Effect of Transparency on the Relationship between Management Competence and Accountability of BOS Fund Management

Management competence is one of the most important components in nation building (Muhri, 2021). The best way to invest in competent managers is through a quality education process. The state guarantees the right to education for every citizen through an education budget of at least 20% of the APBN. Therefore, schools as the direct managers of education funds must provide reports and accountability as a form of financial management transparency.

Transparency is the openness of schools in providing information related to the management of public resources to parties who need information that is part of public services (Puruwati, 2018). Schools are obliged to provide financial information and other information that will be used in making economic, social and political decisions by interested parties. Transparency can have a positive impact on schools, but there are still many school regulations on transparency that do not have special sanctions, so that in their implementation and management it is still difficult and often encounters obstacles. Aspan et al. (2016) states that if transparency is not implemented, it can result in distortions in the allocation of resources, foster corrupt practices, cause injustice to the community, and abuse authority and power. Then, Sulistiani (2021) stated that although the regulations made are very good to increase transparency, but the competence of human resources is not good enough, then the existing regulations will not be implemented optimally, thus impacting the accountability of BOS fund management in schools. Therefore, transparency in the competence of managers is very much needed in order to increase the accountability of BOS fund management. The fifth hypothesis can be made as follows:

H₅: Transparency is able to moderate the relationship between the competence of managers and the accountability of BOS fund management.

2.2.6. The Effect of Transparency on the Relationship between Management Competence and Accountability of BOS Fund Management

Transparency in the use of information technology is an important factor in increasing the accountability of BOS fund management (Handayani et al., 2018). Transparency in the use of information technology can reduce fraud and the level of uncertainty in the decision-making process and implementation of public policies (Sulistiani, 2021). In addition, transparency can also help to narrow opportunities for corruption by making all decision-making processes visible to the wider community. Transparency or openness refers to the availability of information and clarity for the general public to know the process of preparation, implementation, and results that have been achieved through a public policy (Aspan et al., 2016). All school affairs in the form of policies and management of BOS funds must be known to the public. Likewise, information on the implementation of the policy and its results must be open and accessible to the public. Therefore, to see transparency in the use of information technology, tools must be supported, including regulations that guarantee the right to obtain information from school websites, print and electronic media, and bulletin boards at schools. Thus, it can be concluded that the use of technology must be transparent, in order to increase accountability in the management of BOS funds. This is in accordance with Puruwita (2018) which states that the use of transparent information technology can improve the quality of work results, thus having an impact on better accountability for managing BOS funds. The sixth hypothesis can be made as follows:

H₆: Transparency is able to moderate the relationship between the use of information technology and the accountability of BOS fund management.

2.2.7. Effect of Transparency on the Relationship between Stakeholder Engagement and Accountability of BOS Fund Management

Transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, as well as the results achieved (Aspan et al., 2016). Thus, school principals are required to submit financial reports in a transparent manner, especially regarding school financial receipts and expenditures to parents of students who are represented by the existence of a school committee and to the government. This is supported by Puruwita (2018) which states that the application of transparency in schools is expected to reduce information asymmetry between internal and external parties. Furthermore, Muhri (2021) stated that the stakeholders demanded the organization to be more transparent in order to increase the accountability of BOS fund management.

Transparency in stakeholder involvement is very important because it can foster trust from the wider community (Puruwita, 2021). The transparent management of BOS funds is expected to provide an understanding of

school funding sources that will motivate stakeholder involvement. The greater the transparency in stakeholder involvement, the more effective a program will be to implement, so as to increase accountability in the management of BOS funds (Khaddafi, 2021). The management of BOS funds that is carried out in a non-transparent manner can indicate an abuse of the use of BOS funds, so that it cannot achieve its goals and objectives (Muhri, 2021). Therefore, it is very necessary to involve stakeholders in schools, to be more transparent and accountable in the management of BOS funds, so that they can support the success of education. The seventh hypothesis can be made as follows:
H₇: Transparency is able to moderate the relationship of stakeholder involvement to the accountability of BOS fund management.

2.2.8. Data Analysis Methods and Hypothesis Testing Design

The analytical method used in this study is an interaction regression model or Moderate Regression Analysis (MRA). Moderation regression analysis aims to determine whether the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable. The interaction regression equation or Moderate Regression Analysis (MRA) is as follows:

$$Y = a + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \beta_4Z + \beta_5x_1Z + \beta_6x_2Z + \beta_7x_3Z + \epsilon$$

Information:

- Y = BOS fund management accountability
- x₁ = Manager competence
- x₂ = Utilization of information technology
- x₃ = Stakeholder engagement
- Z = Transparency
- β_i (i = 1,2,3,4) = Regression coefficient value
- ε = Epsilon (Error term)
- a = Constant
- x₁Z = Regression coefficient of manager competence and transparency
- x₂Z = IT utilization and transparency regression coefficient
- x₃Z = Stakeholder engagement regression coefficient and transparency.

3. Results and Discussion

3.1. Overview of Research Observations

This study aims to determine how the influence of management competence, utilization of information technology, and stakeholder involvement on the accountability of BOS fund management with transparency as a moderating variable. Respondents in this study were 38 schools consisting of principals, treasurers, school committees and teachers. The data collection stage was carried out from May 12, 2021 to June 23, 2022. The distribution of the questionnaires was carried out by sending the questionnaires directly to the respondents. The researcher set an appointment to take the questionnaire for 6 weeks from the time the questionnaire was delivered to the respondent or in accordance with the agreement that had been determined between the respondent and the researcher. The sampling technique in this study was the census method, totaling 152 respondents distributed to 38 schools, so that the questionnaires distributed were 152 copies. Questionnaires distributed to 38 schools in Aceh Selatan district were collected from 152 respondents. Thus the number of questionnaires used and processed was 152 questionnaires.

3.2. Validity and Reliability Test

Validity testing aims to see whether or not an indicator used in the research variable is valid, with the basis for making the decision, namely if the value of R_{hitung} greater than the value of R_{tabel}, then the variable indicator is declared valid, and vice versa. Based on the results of instrument testing, the variable of managerial competence, utilization of information technology, stakeholder involvement, transparency, and accountability in managing BOS funds has a value greater than 0.159. Thus, it can be stated that all research instruments used are valid and can be used in research.

Reliability testing aims to test the reliability (reliable) of the variables used, with the basis for making decisions, namely if the Cronbach alpha value is greater than the Cronbach alpha value R_{tabel}, then the variable is declared reliable, and vice versa. The results of reliability testing for the five variables tested were respectively for Y (0.749), X₁ (0.710), X₂ (0.628), X₃ (0.747) and Z (0.676) where Cronbach's alpha was 0.600. This shows that the value of cronbach alpha of the accountability variable for managing BOS funds, manager competence, utilization of information technology, stakeholder involvement, and transparency is greater than the value of R_{tabel}. Thus, it can be stated that all the variables used are reliable (reliable).

3.3. Multiple Linear Regression Analysis

Before testing the moderation, then testing the multiple linear regression analysis first. Regression analysis is used to determine whether there is an influence between the independent variables on the dependent variable. Multiple linear regression analysis is used to obtain a regression coefficient that determines whether the hypothesis made will be accepted or rejected. The results of the regression analysis can be seen in Table 2.

Table 2: Multiple Linear Regression Analysis Test Results

Information	Unstandardized		Partial		Simultan	
	B	St. Error	T	Sig.	F	Sig.
Constanta	2.650	0.159	16.661	0.000		
Kompetensi Pengelola	0.069	0.028	2.482	0.014		
Pemanfaatan Teknologi Informasi	0.100	0.046	2.166	0.032	19.985	0.000
Keterlibatan Stakeholder	0.078	0.036	2.176	0.031		
Transparansi	0.089	0.027	3.265	0.001		
Corelation of Coefisien	=0.594					
Determination Coefisien	=0.335		$T_{table} = 1.975$		$F_{table} = 2.43$	

Based on Table 2, the linear regression equation is obtained, namely:

$$Y = 2,650 + 0,069 X_1 + 0,100 X_2 + 0,078 X_3 + 0,089 X_4 + \varepsilon$$

Based on the linear regression equation above, it can be explained that:

1. The value of constant (a) is 2.650, meaning that if the management competence, utilization of information technology, and stakeholder involvement are considered constant, the accountability value of BOS fund management is 2.650 on a Likert scale unit.
2. The regression coefficient of manager competence (β_1) of 0.069 is positive, meaning that for every 1 unit increase in managerial competence, there is an increase in BOS fund management accountability of 0.069 units on the Likert scale.
3. The regression coefficient value of the use of information technology (β_2) of 0.100 is positive, meaning that for every increase in the use of information technology by 1 unit, there is an increase in the accountability of BOS fund management by 0.100 units on the Likert scale.
4. The regression coefficient value of stakeholder involvement (β_3) of 0.078 is positive, meaning that for every 1 unit increase in stakeholder involvement, there is an increase in BOS fund management accountability of 0.078 units on the Likert scale.
5. The value of the transparency regression coefficient (β_4) of 0.089 is positive, meaning that for every 1 unit increase in stakeholder involvement, there is an increase in BOS fund management accountability by 0.089 units on the Likert scale.

3.4. Partial Hypothesis Testing

The partial hypothesis testing is done by testing the influence of the manager's competence (X_1), use of information technology (X_2), and stakeholder involvement (X_3) in the accountability of BOS fund management (Y).

a. The Influence of Manager Competence, Utilization of Information Technology, Stakeholder Involvement, and Transparency on Accountability of BOS Fund Management.

Simultaneous hypothesis testing is the first hypothesis testing (H_1) conducted by testing the effect of management competence, utilization of information technology, and stakeholder involvement together on the accountability of BOS fund management. Based on the results of the study, it can be seen that the value of $\beta_1 = 0,069$, $\beta_2 = 0,100$, and $\beta_3 = 0,078$, then $\beta_1 = \beta_2 = \beta_3 \neq 0$. Thus, H_{a1} is accepted, meaning that the competence of managers, utilization of information technology, and stakeholder involvement simultaneously affect the accountability of BOS fund management.

The coefficient of determination of 0.335 indicates that the competence of managers, the use of information technology, and the involvement of stakeholders together affect the accountability of BOS fund management by 33.5%, while the remaining 66.5% is influenced by other factors not included in the research model.

b. The Effect of Information Technology Utilization on Accountability of BOS Fund Management

Based on Table 2 shows that the regression coefficient of the effect of the use of information technology on the accountability of BOS fund management is 0.100. The regression coefficient value (β_2) of 0.100 indicates that the regression coefficient of the effect of the use of information technology on the accountability of BOS fund management is greater than zero ($\beta_2 > 0$). Based on the third hypothesis testing design (H_3) the requirement to state that the use of information technology (X_2) has a positive effect on the accountability of BOS fund management (Y) is if $\beta_2 > 0$. Referring to these conditions the results of this study accept H_a (alternative hypothesis) and reject H_o (zero hypothesis). Thus, it can be said that the use of information technology has a positive and significant effect on the accountability of BOS fund management. The regression coefficient value of 0.100 is positive indicating that for every 1 unit increase in the use of information technology, there is an increase in BOS fund management accountability of 0.100 units on the Likert scale.

c. Effect of Stakeholder Involvement on Accountability of BOS Fund Management

Based on Table 2 shows that the regression coefficient of the influence of stakeholder involvement on the accountability of BOS fund management is 0.078. The regression coefficient value (β_3) of 0.078 indicates that the regression coefficient of the influence of stakeholder involvement on the accountability of BOS fund management is greater than zero ($\beta_3 > 0$). Based on the fourth hypothesis testing design (H_4) the requirement to state that stakeholder involvement (X_3) has a positive effect on the accountability of BOS fund management (Y) is if $\beta_3 > 0$. Referring to these conditions the results of this study accept H_a (alternative hypothesis) and reject H_o (null hypothesis). Thus, it can be said that stakeholder involvement has a positive and significant effect on the accountability of BOS fund management. The regression coefficient value of 0.078 is positive indicating that for every 1 unit increase in stakeholder involvement, there is an increase in BOS fund management accountability by 0.078 units on the Likert scale.

d. Effect of Transparency on Accountability of BOS Fund Management

Based on Table 2 shows that the regression coefficient of the effect of transparency on the accountability of BOS fund management is 0.448. The coefficient value (β_4) of 0.089 indicates that the regression coefficient of the effect of transparency on the accountability of BOS fund management is greater than zero ($\beta_4 > 0$). Based on the design of testing the fifth hypothesis (H_5), the requirement to state that transparency (X_4) has a positive effect on the accountability of BOS fund management is if $\beta_4 > 0$. Referring to these conditions, the results of this study accept H_a (alternative hypothesis) and reject H_o (zero hypothesis). Thus, it can be said that transparency has a positive and significant effect on the accountability of BOS fund management. The regression coefficient value of 0.089 is positive indicating that for every 1 unit increase in transparency, there is an increase in BOS fund management accountability by 0.089 units on the Likert scale.

3.5. Moderation Test Results

Hypothesis testing was then carried out using interaction regression testing after multiple linear regression analysis tests and classical assumptions, so it was found that the model could be used. The results of the interaction regression test are as follows.

a. The Effect of Transparency on the Relationship Between Management Competence and BOS Fund Management Accountability

The statistical results of the moderation test can be seen in Appendix III with a summary presented in Table 3.

Table 3: Coefficients $X_1.Z$ against Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	3.629	0.162		31.291	0.000
1	Kompetensi Pengelola	-0.062	0.039	-0.162	-1.597	0.112
	Moderasi $X_1.Z$	0.034	0.007	0.471	4.644	0.000

Source: Primary Data, 2022 (processed)

Based on the results of interaction testing in Table 3, the following regression equation is obtained:

$$Y = a + \beta_1 x_1 + \beta_2 x_1 Z + \epsilon$$

$$Y = 3,629 - 0,062 X_1 + 0,034 X_1 Z + \epsilon$$

From the regression equation above, it can be seen that the results of the study indicate that the regression coefficient of the effect of transparency on the relationship between manager competence and accountability for managing BOS funds is 0.034. The value of the regression coefficient (β_2) of 0.034 indicates that the regression coefficient of the effect of transparency on the relationship between the competence of managers and accountability of BOS fund management is greater than the regression coefficient (β_1) which is -0.062, namely the influence of managerial competence and accountability of BOS fund managers ($\beta_2 > \beta_1$) and it must be noted that one of the variables must be significant. Based on the design of testing the sixth hypothesis (H_6), the requirement to state that transparency (Z) strengthens the relationship between manager competence (X_1) and BOS fund management accountability (Y) if $\beta_2 > \beta_1$. Referring to these conditions, the results of this study accept H_a (alternative hypothesis) and reject H_o (zero hypothesis). Thus, it can be said that transparency strengthens the relationship between the competence of managers and accountability for the management of BOS funds

b. The Effect of Transparency on the Relationship Between Utilization of Information Technology and Accountability of BOS Fund Management.

The statistical results of the moderation test can be seen in Appendix III with a summary presented in Table 4.

Table 4: Coefficients $X_2.Z$ against Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	3.199	0.110		29.067	0.000
1	Pemanfaatan Teknologi Informasi	0.094	0.047	0.229	2.013	0.046
	Moderasi $X_2.Z$	0.024	0.008	0.360	3.166	0.002

Source: Primary Data, 2020 (processed)

Based on the results of interaction testing in Table 4, the following regression equation is obtained:

$$Y = a + \beta_1 x_2 + \beta_2 x_2.Z + \epsilon$$

$$Y = 3,199 + 0,094 x_2 + 0,024 x_2.Z + \epsilon$$

Based on this equation, it shows that the regression coefficient of the effect of transparency on the relationship between the use of information technology and the accountability of BOS fund management is 0.024. The value of the regression coefficient (β_2) of 0.024 indicates that the regression coefficient of the effect of transparency on the relationship between the use of information technology and the accountability of BOS fund management is smaller than the regression coefficient (β_1) of 0.094, namely the influence of manager competence and accountability of BOS fund managers ($\beta_2 < \beta_1$). Based on the design of testing the seventh hypothesis (H_7), the requirement to state that transparency (Z) strengthens the relationship between manager competency (X_1) and BOS fund management accountability (Y) if $\beta_2 > \beta_1$. However, the value of the regression coefficient (β_2) < regression coefficient (β_1). Therefore, the results of this study reject H_a (alternative hypothesis) and accept H_o (zero hypothesis). Thus, it can be said that transparency does not strengthen the relationship between the competence of managers and accountability for the management of BOS funds

c. The Effect of Transparency on the Relationship Between Stakeholder Involvement and Accountability of BOS Fund Management.

The statistical results of the moderation test can be seen in Appendix III with the summary presented in Table 5.

Table 5: Coefficients X₃.Z against Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.473	078		44.412	0.000
	Keterlibatan Stakeholder	0.014	0.045	0.044	0.308	0.759
	Moderasi X3.Z	0.029	0.009	0.490	3.436	0.001

Source: Primary Data, 2020 (processed)

Based on the results of the interaction test in Table 5, the following regression equation is obtained:

$$Y = \alpha + \beta_1 x_3 + \beta_2 x_3 \cdot Z + \epsilon$$

$$Y = 3,473 + 0,014 x_3 + 0,029 x_3 \cdot Z + \epsilon$$

From the regression equation above, it can be seen that the regression coefficient of the effect of transparency on the relationship between stakeholder involvement and accountability of BOS fund management is 0.029. The regression coefficient value (β_2) of 0.029 indicates that the regression coefficient of the effect of transparency on the relationship between stakeholder involvement and accountability of BOS fund management is greater than the regression coefficient (β_1) of 0.014, namely the effect of stakeholder involvement on BOS fund manager accountability ($\beta_2 > \beta_1$) and must Note that one of the variables must be significant. Based on the design of testing the eighth hypothesis (H8), the requirement to state that transparency (Z) strengthens the relationship between stakeholder involvement (X1) and BOS fund management accountability (Y) if $\beta_2 > \beta_1$. Referring to these conditions, the results of this study accept Ha (alternative hypothesis) and reject Ho (zero hypothesis). Thus, it can be said that transparency strengthens the relationship between stakeholder involvement and accountability for the management of BOS funds.

3.6. Discussion

a. The Influence of Manager Competence, Utilization of Information Technology, Stakeholder Involvement, and Transparency on Accountability of BOS Fund Management

The results of statistical tests show that the competence of managers, the use of information technology, stakeholder involvement, and transparency together affect the accountability of BOS funds management. The value of the coefficient of determination of 33.50% indicates that the competence of managers, utilization of information technology, stakeholder involvement, and transparency together affect the accountability of BOS fund management by 33.50%, while the remaining 66.50% is influenced by other factors. not included in this research model.

Manager competence, utilization of information technology, stakeholder involvement, and transparency are the most important factors in determining the accountability factor for BOS fund management. This is in line with the stewardship theory which explains that the existence of the school (steward) as an educational institution that is trusted and acts in accordance with the public interest by carrying out its duties and functions appropriately, so that schools need managers who have managerial competence, are able to use information technology, and transparency in the management of BOS funds, as well as the involvement of stakeholders in managing BOS funds for community participation in order to provide better trust to the public.

b. The Influence of Manager Competence on Accountability of BOS Fund Management

The results showed that the competence of managers had a positive effect on the accountability of BOS fund management. This positive influence means that the higher the competence of managers, the higher the accountability for managing BOS funds at SMAN and SMKN in South Aceh Regency.

Managers have an important role in managing BOS funds in schools, so competent human resources are needed. HR competence is a factor that affects the accountability of BOS fund management, because with the competence possessed by a manager, it is expected to be able to make quick, straightforward, and precise decisions. In addition, the competence possessed also shows the ability of a manager to achieve the targets that have been determined. This is in line with the theory of stewardship where managers who function as servants have an obligation to serve as a form of accountability, so that when making good decisions they can provide the best service in accordance with the duties that a manager should have. Therefore, school managers must have HR competencies, in order to complete their tasks in accordance with government expectations and be able to account for the results of their work in accordance with the principle of accountability.

The high competence of managers can make the management of quality BOS funds in line with the expectations of the government and the community. This is supported by Yusmaridi, et al. (2021) which states that the competence of managers affects the accountability of the management of BOS funds, because the success of managing BOS funds depends on the competence of their human resources. If you do not have the competence of human resources, then no matter how good the system implemented by educational institutions will not be able to provide optimal performance. Therefore, it can be concluded that the better the manager's competence, the greater the accountability of BOS fund management. The results of this study are in line with the results of research by Puruwita (2018); Muhri (2021); and Putri (2022) which states that HR competence affects the accountability of BOS fund management.

c. The Effect of Information Technology Utilization on Accountability of BOS Fund Management

The results showed that the use of information technology had a positive effect on the accountability of BOS fund management. This positive influence means that the higher the utilization of information technology, the higher the accountability for managing BOS funds will also be.

The benefits of using information technology are speed in processing transactions and preparing reports, accuracy of calculations, being able to store very large data, low processing costs and multiprocessing capabilities. The benefits of using information technology are numerous, therefore educational institutions should use information technology to make it easier for managers to carry out activities effectively and efficiently, and in the end it will increase the accountability of BOS fund management. This is supported by Al-Dalabih (2018) which states that information technology that is implemented and utilized can improve services in the public sector and provide convenience in carrying out various activities more accurately, with quality and on time.

Good use of IT will certainly have an impact on the accountability of BOS fund management, both in terms of the minimum number of errors and mistakes that occur. If there is a reliable system, then in the process of processing data (input) to the output of information (output) generated can be used in making every decision correctly. With the existence of increasingly modern and sophisticated technology, it can provide convenience to the organization in accelerating the process of accountability and transparency regarding the management of BOS funds to stakeholders. This is in accordance with the stewardship theory which explains that to increase transparency and accountability, it is necessary to use information technology, so that it can simplify, speed up, and accurately prepare financial reports. The results of this study are consistent with the results of research by Puruwita (2018), Al-Dalabih (2018), and Handayani et al. (2018) which state that the use of information technology has a positive and significant effect on the accountability of BOS fund management.

d. Effect of Stakeholder Involvement on Accountability of BOS Fund Management

The results showed that stakeholder involvement had a positive effect on the accountability of BOS fund management. This positive influence means that the higher stakeholder involvement, the greater the accountability of BOS fund management.

BOS funds are given annually to schools based on the number of students. The amount of BOS funds received by schools varies depending on the school level, ranging from primary to secondary education. The higher the school level, the greater the BOS funds for each child that will be received by the school (Muhri, 2021). Thus, stakeholder involvement is needed to foster stakeholder confidence in the amount of BOS funds.

Stakeholder involvement is a way to increase accountability as an emerging response to high stakeholder distrust of educational institutions. Thus, every school principal is required to submit financial reports on school revenues and expenditures to other stakeholders as reporting criteria to ensure public accountability. This is in accordance with the stewardship theory, namely that the BOS fund manager who is given the task and responsibility must be able to provide services to the community or stakeholders in the form of an accountable report by involving stakeholders so that stakeholders participate in monitoring and assessing the management of BOS funds, so that it will reduce the level of error and fraud or misappropriation. carried out by the BOS fund manager.

Stakeholder involvement is very important in increasing the accountability of BOS fund management, in order to foster trust and increase participation, as well as encourage the sustainability of school management performance to be better. Thus, stakeholder involvement can lead to better school governance, because stakeholder involvement is related to aspects of supervision and aspirations. Therefore, stakeholder involvement can affect accountability in the management of BOS funds. The results of this study are in line with the research of Suwardi et al. (2022) and Yusmaridi et al. (2021) which stated that stakeholder involvement had a positive and significant effect on the accountability of BOS fund management.

e. Effect of Transparency on Accountability of BOS Fund Management

The results showed that transparency had a positive effect on the accountability of BOS fund management. This positive influence means that the higher the transparency, the higher the accountability for managing BOS funds.

Transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information on the policy making process and its implementation as well as the results achieved. Then, Puruwita (2018) states that transparency is one of the variables that can affect the effectiveness of the performance of educational programs, if the management of BOS funds is more transparent and reflects openness, the resulting accountability will be better. This is in accordance with the stewardship theory which explains that the existence of the school (steward) as an institution that can be trusted and acts in accordance with the public interest by carrying out its duties and functions properly, making financial accountability mandated to him, so that economic goals, public services and community welfare can be achieved maximally. Putri (2022) school institutions as stewards have an obligation to provide accountability, present, report, and disclose all activities and activities that are their responsibility. As a form of accountability for the authority given, school institutions are required to provide accountability reports to the community. With financial reports reported by schools as accountability for their performance, the community can assess, measure and monitor the extent to which the school institution manages the management of BOS funds in improving their welfare. Thus, school institutions continue to strive to demonstrate transparent management of BOS funds to the community, so as to increase accountability for BOS fund management.

Hidayah & Badawi (2018) explains that the role of transparency is very large in efforts to eradicate Corruption, Collusion and Nepotism (KKN), so as to prevent the abuse of power and KKN. Thus, transparency has an important role in the development of accountability, because by realizing transparency, the school has made it easier for the community to know their actions, the rationality of those actions, and compare them with the existing value system. Therefore, transparency is an important factor in increasing the accountability of BOS fund management. This is supported by Hidayah & Badawi (2018) and Puruwita (2018) which states that transparency has a positive effect on the accountability of BOS fund management.

f. Transparency Relationship Moderates the Effect of Manager's Competence on Accountability of BOS Fund Management

The results of the research on the sixth hypothesis (H6) found that the transparency variable strengthens the relationship between manager competence and accountability for managing BOS funds at SMAN and SMKN in South Aceh Regency. This means that the influence of competence on the accountability of BOS funds becomes stronger if it is moderated by transparency. Based on these results, the sixth hypothesis which assumes that transparency moderates the effect of manager competence on the accountability of BOS fund management is accepted.

Muhri (2021) stated that one of the things that is really needed in increasing accountability is the competence of managers who are able to account for the tasks given. This is in accordance with the stewardship theory which states that as a form of government responsibility to the community, the management of BOS funds must be transparent, so that competent managers are needed to be able to carry out tasks according to their functions. Therefore, the management of BOS funds must be carried out in a transparent manner, in order to improve the competence of managers in increasing the accountability of BOS funds management, so that BOS fund managers can carry out their duties professionally, effectively and efficiently.

Managers who have sufficient competence will be ready to take responsibility for the financial reports that have been produced in accordance with the rules (Al-Dalabih, 2019). Then Putri (2022) states that poor managerial competence makes budget management bad and results in public concerns about fraud or abuse. Khaddafi (2021) stated that although the regulations made are very good to increase transparency, but the competence of human resources is not good enough, the existing regulations will not be implemented optimally, so that it has an impact on the accountability of BOS fund management. Thus, it can be concluded that transparency in the competence of managers is very much needed in order to increase the accountability of BOS fund management.

g. Transparency Relationship Moderates the Effect of Information Technology Utilization on Accountability of BOS Fund Management

Based on the test results, it is shown that the effect of the use of information technology on the accountability of BOS fund management cannot be proven if it is moderated by transparency in SMAN and SMKN in South Aceh Regency. This means that transparency is not able to strengthen the relationship between the use of information technology and the accountability of BOS fund management. Utilization of information technology is one of the factors in increasing the accountability of BOS fund management. However, the higher the level of utilization of information technology, the transparency used does not affect the success of BOS fund management accountability.

Utilization of information technology is useful for facilitating the recording and management of BOS funds, thereby increasing the accuracy and accuracy of information and reducing errors. The application of transparency in

the use of information technology can reduce fraud and the level of uncertainty in the decision-making process and implementation of public policies. However, based on the research results, without transparency in the use of information technology, it is still possible to realize the accountability of BOS fund management. Therefore, efforts to increase the use of information technology towards accountability for managing BOS funds with transparency as a moderating variable have not been proven. Thus, transparency is not a factor that is able to moderate the relationship between the use of information technology and the accountability of BOS fund management.

h. Transparency Relationship Moderates Effect of Stakeholder Involvement on Accountability of BOS Fund Management

The results of the research on the eighth hypothesis (H8) found that the transparency variable strengthens the relationship between stakeholder involvement and accountability for managing BOS funds at SMAN and SMKN in South Aceh District. This means that the influence of stakeholder involvement on the accountability of BOS funds becomes stronger if it is moderated by transparency. Based on these results, the eighth hypothesis which assumes that transparency moderates the effect of stakeholder involvement on the accountability of BOS fund management is accepted.

Stakeholder involvement is very important in increasing the accountability of BOS fund management. Stakeholder involvement in every school program and activity is the reason schools can be categorized as open schools. This openness is demonstrated by the existence of transparency and accountability in school operations, especially in the management of BOS funds as the main source of school funds. With transparency and accountability, stakeholders trust school institutions in managing BOS funds. Therefore, the BOS fund manager must prioritize increasing accountability and the level of transparency so that stakeholders have more confidence, so that stakeholder participation can be increased. With a good attitude of accountability and supported by a transparent attitude, the participation demanded from stakeholders will increase by itself, so that schools as educational units can freely plan and implement programs that can improve the quality of education. This is in accordance with the stewardship theory which functions as an accountability mechanism to ensure good monitoring, auditing and reporting in order to help achieve organizational goals (Khaddafi, 2021). Thus, stakeholder involvement is needed in various school activities in order to help achieve organizational goals.

Yusmaridi et al. (2021) stated that the management of BOS funds must be carried out transparently in order to foster trust from the wider community. The greater the transparency in stakeholder involvement, the more effective a program will be to implement, so as to increase accountability in the management of BOS funds. The management of BOS funds that is carried out in a non-transparent manner can indicate an abuse of the use of BOS funds, so that it cannot achieve its goals and objectives (Muhri, 2021). This is supported by Puruwita (2018) who stated that non-transparent management has a negative impact on school development, because stakeholders will doubt whether the amount of BOS funds is right on target or not. Therefore, it is very necessary to involve stakeholders in schools, to be more transparent and accountable in the management of BOS funds, so that they can support the success of education.

4. Conclusion

Based on the results of research and discussion that have been described in the previous chapter, it can be concluded several conclusions, namely

1. Management competence, utilization of information technology, stakeholder involvement, and transparency together affect the accountability of BOS fund management at SMAN and SMKN in South Aceh Regency.
2. Management competence has a positive effect on the accountability of BOS fund management at SMAN and SMKN in South Aceh Regency.
3. The use of information technology has a positive effect on the accountability of BOS fund management at SMAN and SMKN in South Aceh Regency.
4. Stakeholder involvement has a positive effect on the accountability of BOS fund management at SMAN and SMKN in South Aceh District.
5. Transparency has a positive effect on the accountability of BOS fund management at SMAN and SMKN in South Aceh District.
6. Transparency is able to moderate the relationship between the competence of managers and accountability for the management of BOS funds at SMAN and SMKN in South Aceh District.
7. Transparency is not able to moderate the relationship between the use of information technology and accountability for managing BOS funds at SMAN and SMKN in South Aceh Regency.
8. Transparency is able to moderate the relationship of stakeholder involvement to the accountability of BOS fund management at SMAN and SMKN in South Aceh District.

Some suggestions that need to be put forward in connection with the results of this study are:

1. The management of BOS funds carried out at SMA and SMK in South Aceh Regency needs to be maintained and further improved in quality.
2. In order to improve accountability for the management of BOS funds, schools in South Aceh District need to improve management competence and stakeholder involvement for each school.

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