

The Effect of Accountability and Transparency on the Effectiveness of Fund management BOP With Parental Participation As Moderating Variables

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ABSTRACT

This study aims to determine the effect of accountability, transparency on the effectiveness of the management of operational assistance funds for early childhood management (BOP Paud) in Arrudhah Taluak IV Tribe Islamic Kindergarten with parental participation as a moderating variable. The sample of this research was obtained as many as 110 respondents. PLS SEM analysis method, this research instrument uses google form. The type of research used in this research is quantitative research. Based on the results of the research that has been done, it was found that accountability has a significant effect on the effectiveness of BOP fund management, Transparency has a significant effect on the effectiveness of BOP fund management, Parental participation has a significant effect on the effectiveness of BOP fund management. Parental participation as moderator has a negative and insignificant effect on accountability, transparency and effectiveness of BOP fund management in Islamic Kindergarten Arraudhah Taluak IV Suku

Keywords: Accountability, Transparency, Effectiveness of BOP Fund Management, Parental Participation

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INTRODUCTION

The Education Operational Assistance Fund (BOP PAUD) is a government program to assist the provision of non-personnel operational cost funds for education units to be given to PAUD and Education Units based on the number of students in school. In Arraudhah Islamic Kindergarten the number of students is 190 students. With the emergence of the Operational Assistance program for the Implementation of Early Childhood Education (BOP PAUD) as compensation for the reduction in fuel subsidies (PKPS-BBM) in the education sector, this is aimed at the success of the compulsory program.

Parental participation was chosen as a moderator due to the lack of parental participation in school activities. such as in the distribution of healthy food to children, parents do not know from what funds the food ingredients were purchased. In Arraudhah Islamic Kindergarten, not all parents demand transparency in the school environment. In fact, some aspects that have been opened to parents, such as parenting events at school, often do not receive feedback or feedback from the parents. Accountability for organizations or public accountability is a process of reporting the business activities of an organization or institution to the public, because the public is the main

stakeholder. Islamic Kindergarten Arraudhah reporting BOP funds not all aspects have been reported to parents.

According to research conducted by (Ammar, Faisyal, 2019) accountability, transparency, and effectiveness of the management of School Operational Assistance (BOS) funds at SMP Negeri 3 Banda Aceh are appropriate, reflecting good governance, while the management of School Operational Assistance (BOS) has been appropriate. BOS funds at Madrasah Ibtidaiyah YPU Darul Ulum Banda Aceh in terms of transparency is still not perfect, but in terms of accountability and effectiveness it is appropriate. Meanwhile (Sa'adah Siddik, 2018) shows that accountability, transparency and efficiency in managing school income and expenditure budgets together have a positive and significant effect on school committees. Partial test results show that accountability has a positive and significant effect on school committees. The transparency variable has a positive and significant effect on the school committee. Meanwhile, the efficiency of school income and expenditure budget management has a positive and insignificant effect on school committees.

Research conducted by (Ita Rakhmawati, 2018) shows that Accountability has a Positive and Significant Effect on the Effectiveness of Boss Fund Management. Meanwhile, transparency has a negative and insignificant effect. Participation has a positive and insignificant effect. Participation Has Negative And Significant Influence In Moderating The Relationship Between Accountability And Effectiveness Of BOS Fund Management. Participation has a positive and significant effect in moderating the relationship between transparency and the effectiveness of boss fund management. The results of this study are in line with the theory proposed by (Ferdinand, 2017) a study that seeks an explanation of the causal relationship between several concepts or variables or strategies developed.

After looking at the explanations and previous research, this study aims to determine the effect of accountability on the effectiveness of fund management (BOP Paud) in Islamic Kindergarten Arraudhah Taluak IV Suku, to determine the effect of transparency on the effectiveness of fund management (BOP Paud).) in the Islamic Kindergarten of the Arraudhah Taluak IV Tribe, to determine the effect of parental participation on the effectiveness of fund management (BOP Paud) in the Islamic Kindergarten of the Arraudhah Taluak IV Tribe, to determine the effect of parental participation in moderating the relationship between Accountability and Effectiveness of Fund Management (BOP Paud) in Arraudhah Taluak IV Islamic Kindergarten, to determine the effect of Parental Participation on being able to moderate the relationship between transparency and effectiveness of Fund management (BOP Paud) in Arraudhah Taluak IV Islamic Kindergarten.

LITERATURE REVIEW

Operational Assistance Fund for the Implementation of Early Childhood Education (BOP)

BOP funds are in the form of direct funds given to schools, the amount of which is calculated based on the number of students in each school. BOP funds can be used by schools to meet the needs as regulated by Permendiknas No. 69 of 2009. The BOP fund program aims to provide affordable and quality education services for all levels of society in order to support the PAUD Program, which aims to: Helping school operational costs, Reducing dropout rates, Increase the Gross Enrollment Rate (GER) of students in schools, Realizing affirmative action for students by helping (discount fee) school fees, Provide equal opportunities for underprivileged students in schools to obtain affordable and quality education services. The target of the BOP program is all schools which already have operational permits. The unit cost of BOP received by each school is calculated based on the number of students per school with the amount of Rp. 600,000/student/year. For. Phase I (first) with a total Fund of Rp. 300,000 students and for Phase II (two) with a total of Rp. 300,000 students. The following are the details: (a) Phase I (First) 50% of the budget allocation, (b) Phase II (Two) 50% of the budget allocation ([Http://Www.Djpk.Kemenkeu.Go.Id](http://www.djpk.kemenkeu.go.id))., n.d.).

Accountability

Accountability is the obligation to explain the performance, actions of a person, legal entity of an organization to parties who have the right or authority to request information and accountability from schools that use the sources of funds they manage (Shafratunnisa, n.d.) The purpose of accountability according to (Mujiono, 2017) is to assess every performance of educational services organized by schools, and to involve the public in the supervision of educational services. Each school is said to have high accountability if the process and performance results of each school have been deemed correct and in accordance with the predetermined plan. Therefore, to be able to realize this, clear indicators are needed. To have high accountability, each school needs to strive for the following: Schools must develop rules regarding the accountability system, including the accountability mechanism, Schools need to develop guidelines and behavior and monitor the performance of school administrators, Schools need to prepare a school development plan at the beginning of each fiscal year and submit it to the public/parents, Schools Develop clear indicators of school performance measurement and communicate them to the public/parents, Schools Measure the achievement of educational service performance and convey it to the public/student parents, Schools need to respond to questions or public complaints, Schools need to provide information on every school activity to the public, Schools should update the new performance plan as new commitments agree (Shafratunnisa, n.d.).

Transparency

Transparency is a principle that guarantees every access or freedom for everyone to obtain information about the implementation, namely information about policies, a process of making and implementing them, as well as the results that have been achieved (Mujiono, 2017). The purpose of the application of transparency in the management of school finances is to prevent the occurrence of irregularities through public awareness of the existence of social control. The success of transparency has several indicators described by (Faisyal Ammar, n.d.) namely: Increased public trust in schools, Increased public participation in school administration, The increase in every public insight and knowledge on the administration of school funds, Reducing every violation of the laws and regulations that apply in each school.

Parental Participation

Participation is a matter and obligation for a person to contribute to the achievement of a group goal (Ita Rakhmawati, 2018) The indicator of Parental Participation in this case is the school committee referring to Law No. 44 of 2002 concerning the role of the education board and school committee, namely as an advisor (advisory agency), supporting agency (supporting agency), controller (controlling agency), mediator between the government (executive) and the community in the education unit.

Effectiveness

According to (Frederik, 2019) effectiveness is the magnitude of the contribution of output to the achievement of predetermined goals and targets (spending wisely). S Indicators of effectiveness describe the extent of the effects and impacts (outcomes) of program outputs in achieving program objectives (Ita Rakhmawati, 2018)

METHOD

The type of research used in this research is quantitative research. This study uses primary data types. As for the sample size, because this study uses the PLS SEM (Partial Least Squares-Structural

Equation Model) analysis method, the sample used is 5-10 times the number of indicators (Hair et al, 2017). The sample size used is $(n = k \times \text{number of indicators})$. This study uses 22 indicators, so the total sample is 110 respondents. In addition to these criteria, this is also based on some limitations of the researcher in terms of location, time, and other things. This questionnaire will be distributed using a google form. Which will be given directly to respondents in Arraudhah Islamic Kindergarten, namely the Principal, Treasurer, Secretary, Teachers and Parents of Students. The data analysis technique is used to answer the problem formulation or test the hypothesis that has been formulated in the study. The PLS SEM conceptual framework is used to describe the variables to be studied where the Effectiveness of BOP Fund Management (Y) as the dependent variable (Dependent) then Accountability (X1) Transparency (X2) the independent variable (Independent), Parental Participation (Z) as the Moderating variable.

RESULT AND DISCUSSION

Accountability

Accountability is an organization that is able to present information openly about the decisions that have been taken (Mujiono, 2017). Accountability is an independent variable in this study, accountability is measured using 8 questions.

Table 1: Accountability Calculation Results (X1)

No	STS	TS	RR	S	SS	AMOUNT	SCORE	IDEAL	TCR
1	1	0	4	83	22	110	455	550	82,73
2	1	0	5	82	22	110	454	550	82,55
3	1	0	1	80	28	110	464	550	84,36
4	1	0	6	82	21	110	452	550	82,18
5	1	0	5	84	20	110	452	550	82,18
6	1	0	5	81	23	110	455	550	82,73
7	1	0	2	79	28	110	463	550	84,18
8	1	0	7	84	18	110	448	550	81,45
Average									82,80

Source: Data processed 2022

Based on table 1, it can be seen that the majority of research respondents gave this Accountability answer in the Respondent Achievement Level (TCR) of 82.80 in the Good category.

Transparency

(Krina L.P.L, 2003) defines transparency as a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about the policy-making process and its implementation and the results achieved. Transparency is an independent variable which is measured by using 4 questions.

Table 2: Transparency Calculation Results (X2)

No	STS	TS	RR	S	SS	AMOUNT	SCORE	IDEAL	TCR
1	1	0	2	78	29	110	464	550	84,36
2	1	0	9	82	18	110	446	550	81,09
3	1	1	5	87	16	110	446	550	81,09

4	1	0	6	83	20	110	451	550	82,00
Average									82,14

Source: Data processed 2022

Based on table 2, it can be seen that the majority of research respondents gave the answer to this Transparency in the Respondent Achievement Level (TCR) of 82.14 in the Good category.

Parental Participation

Participation is a matter and obligation for a person to contribute to the achievement of a group goal (Ita Rakhmawati, 2018) Parental participation was measured using 4 questions.

Table 3: Frequency Distribution of Parental Participation Questions (Z)

No	STS	TS	RR	S	SS	AMOUNT	SCORE	IDEAL	TCR
1	1	0	4	83	22	110	455	550	82,73
2	1	0	8	82	19	110	448	550	81,45
3	1	0	6	84	19	110	450	550	81,82
4	1	0	8	81	20	110	449	550	81,64
Average									81,91

Source: Data processed 2022

Based on table 3, it can be seen that the majority of research respondents gave the answer to this Parental Participation in the Respondent Achievement Level (TCR) of 81.91 in the Good category.

Effectiveness of BOP Fund Management

Effectiveness is the magnitude of the contribution of output to the achievement of predetermined goals and targets (spending wisely). An action is said to be effective if it is able to achieve the goals that have been set (Frederik, 2019). The effectiveness of BOP Fund Management in this study was measured using 6 questions.

Table 4:Results of Calculation of Effectiveness of BOP Fund Management (Y)

No	STS	TS	RR	S	SS	AMOUNT	SCORE	IDEAL	TCR
1	1	0	2	78	29	110	464	550	84,36
2	1	0	4	81	24	110	457	550	83,09
3	1	0	6	82	21	110	452	550	82,18
4	1	0	4	84	21	110	454	550	82,55
5	1	0	3	77	29	110	463	550	84,18
6	1	0	3	78	28	110	462	550	84,00
Average									83,39

Source: Data processed 2022

Based on table 4, it can be seen that the majority of research respondents answered the Effectiveness of BOP Fund Management in the Respondent Achievement Level (TCR) of 83.39 in the Good category.

Test Outer Model (*Measurement Model*)

According to (Hair et al, 2017) Before taking measurements, it is necessary to test the feasibility of the data by measuring the validity and reliability of the variables. The outer model test was conducted to assess the validity and reliability of the model. The results of the validity and reliability tests are explained as follows:

Convergent Validity Phase 1 (*Convergent Validity*)

Convergent validity is indicated by the correlation between indicators and latent variables. The verification of convergent validity can be achieved in two ways, namely through the achievement of criteria and through model comparison tests. In this study, convergent validity was proven through the achievement of criteria. In the SEM-PLS approach, a measurement has met convergent validity if it

has met the requirements of having a minimum loading factor of 0.7. The results of loading factors can be seen in Table 5 and Figure 1 below:

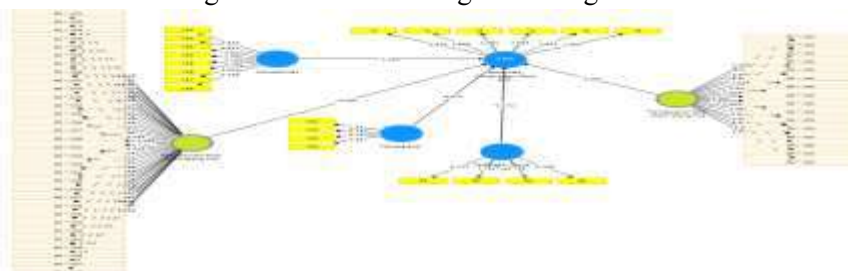
Table 5: Outer Loading Results

	Accountability	Accountability* Parental Participation	Effectiveness of BOP Fund Management	Parental Participation	Transparency	Transparency*P arental Participation
X11	0.816					
X12	0.813					
X13	0.824					
X14	0.760					
X15	0.709					
X16	0.792					
X17	0.802					
X18	0.706					
X21					0.834	
X22					0.799	
X23					0.742	
X24					0.834	
Y1			0.818			
Y2			0.806			
Y3			0.851			
Y4			0.853			
Y5			0.841			
Y6			0.814			
Z1				0.777		
Z1*X11		3.045				
Z1*X12		2,954				
Z1*X13		3,031				
Z1*X14		3,021				
Z1*X15		3,031				
Z1*X16		3.035				
Z1*X17		3.036				
Z1*X18		3.046				
Z1*X21						2,970
Z1*X22						2,961
Z1*X23						2,977
Z1*X24						2,968
Z2				0.794		
Z2*X11		3.043				
Z2*X12		2,995				
Z2*X13		3.015				
Z2*X14		3.038				
Z2*X15		2,994				

Z2*X16	2,987		
Z2*X17	3.034		
Z2*X18	3.049		
Z2*X21			2,995
Z2*X22			2,942
Z2*X23			2,995
Z2*X24			2,940
Z3		0.766	
Z3*X11	3.067		
Z3*X12	3.045		
Z3*X13	3.047		
Z3*X14	3.049		
Z3*X15	3.038		
Z3*X16	3,054		
Z3*X17	3.062		
Z3*X18	2,908		
Z3*X21			2,994
Z3*X22			2,991
Z3*X23			2,958
Z3*X24			2,943
Z4		0.795	
Z4*X11	3.012		
Z4*X12	2,985		
Z4*X13	3.012		
Z4*X14	2,988		
Z4*X15	2,992		
Z4*X16	2,977		
Z4*X17	3,002		
Z4*X18	3.028		
Z4*X21			2,987
Z4*X22			2,879
Z4*X23			2,980
Z4*X24			2,957

Source: Data Processed 2022

Figure 1 : Outer Loading Path Diagram



Source: Data Processed 2022

Based on table 2 and the path diagram above, it can be concluded that all indicators have an outer loading above of 0.7. These results indicate that all indicators can be used for further testing so that indicators that have a value below 0.7 do not exist and have good convergent validity. Thus, the indicator is valid in measuring each of the latent variables.

Discriminant Validity Test

Discriminant validity test was conducted to find out how far the difference in the validity value of a variable when compared to other variables. In the discriminant validity test, it can be seen using the output of the AVE test, Crossloading and latent variable correlation (Latan, 2013). The following are the results of the discriminant validity test output:

Table 2: Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Extracted Variance (AVE)
Accountability	0.907	0.915	0.925	0.607
Accountability*Parental Participation	0.998	1,000	0.998	0.947
Effectiveness of BOP Fund Management	0.910	0.912	0.930	0.690
Parental Participation	0.790	0.792	0.864	0.613
Transparency	0.820	0.842	0.879	0.645
Transparency*Parental Participation	0.996	1,000	0.996	0.942

Source: 2022 Data Processed

All variables have Cronbachs Alpha > 0.7, Composite Reliability > 0.7 and AVE > 0.5, so it can be concluded that all variables are reliable. The AVE value of all latent variables has an AVE value greater than 0.50, which means that all latent variables have good discriminant validity. Based on the processed results above, it proves that the reliability value of each research variable is very high, which is greater than 0.7 and has met the composite reliability criteria. The results above also show that the reliability value of the research variables has met the composite reliability criteria.

Composite Reliability and cronbach's alpha

The specific Composite Reliability value that can be accepted in exploratory research is in the range from 0.60 to 0.70 (Hair et al, 2017). The construct is said to have high reliability if the value is 0.70. Cronbach's Alpha is a reliability test carried out to strengthen the results of composite reliability. A variable can be declared reliable if it has Cronbach's alpha value > 0.7.

R-Square (R²)

(Sugiyono, 2016) states that the R square results of 0.67 and above for endogenous latent variables in the structural model indicate the effect of exogenous variables (which affect) on endogenous variables (which are influenced) including in the good category. Meanwhile, if the result is 0.33 - 0.67 then it is included in the medium category, and if the result is 0.19 - 0.33 then it is included in the weak category.

Table 6: R-Square (R²)

	R Square	Adjusted R Square
Effectiveness of BOP Fund Management	0.900	0.895

Source: Data Processed 2022

Based on the table above, the R-Square of Effectiveness of BOP Fund Management = 0.900, which means that the magnitude of the influence of accountability, transparency and parental participation on the effectiveness of BOP fund management is 0.9%. The magnitude of the influence belongs to the medium category.

Q-Square (Q²)

If the result of the Q-square value is more than 0 (zero), then the model deserves to be said to have a relevant predictive value. Where the Q-square results of 0.35 and above for endogenous latent variables in the structural model indicate the predictive relevance of exogenous variables (which

affect) to endogenous variables (which are affected) are included in the good category. Meanwhile, if the result is 0.15-0.35 then it is included in the medium category, and if the result is 0.02-0.15 then it is included in the weak category (Sugiyono, 2016) The results of the Q-Square can be seen in table 7 below:

Table 7: Q-Square (Q^2)

	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Accountability	880,000	880,000	
Accountability*Parental Participation	3520,000	3520,000	
Effectiveness of BOP Fund Management	660,000	279,106	0.577
Parental Participation	440,000	440,000	
Transparency	440,000	440,000	
Transparency*Parental Participation	1760,000	1760,000	

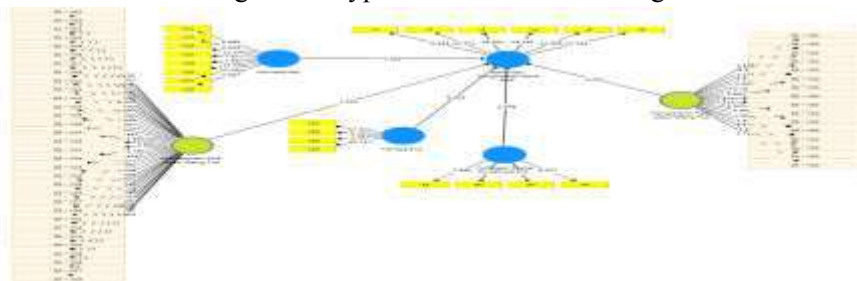
Source: Data Processed 2022

Based on the table above, the Q-square of BOP Fund Management Effectiveness is 0.577, which means that accountability, transparency and parental participation in predicting the effectiveness of BOP fund management are in the medium category, which means that the model has predictive relevance.

Hypothesis Testing

This hypothesis test is a causality analysis conducted to determine the relationship between variables. Causality analysis can be used to determine the effect that occurs between exogenous variables and endogenous variables. Exogenous variables are declared to have a significant effect on endogenous variables if the t statistic value > t table (1.96) and the P-value < alpha 0.05. The results of hypothesis testing are presented in 2 and Table 8 as follows:

Figure 2: Hypothesis Result Path Diagram



Source: 2022 Data Processed

Table 8: Path Coefficient Model Results

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (O/STDE)	P Values
Accountability -> Effectiveness of BOP Fund Management	0.463	0.453	0.094	4,938	0.000
Accountability*Parental Participation -> Effectiveness of BOP Fund Management	-0.002	0.005	0.153	0.016	0.988
Parental Participation -> Effectiveness of BOP Fund Management	-0.174	-0.153	0.085	2.045	0.041
Transparency -> Effectiveness of BOP Fund Management	0.674	0.677	0.072	9,322	0.000
Transparency*Parental Participation -> Effectiveness of BOP Fund Management	-0.001	-0.015	0.152	0.004	0.997

Source: 2022 Data Processed

The original sample value is 0.463, so accountability has a positive and significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten. Each increase in accountability of one unit, will increase the effectiveness of the management of BOP funds in Arraudhah Islamic Kindergarten by 0.463 units. The higher the accountability provided in Arraudhah Taluak IV Tribe Islamic Kindergarten, the higher the effectiveness of BOP Fund Management in Arraudhah Taluak IV Tribe Islamic Kindergarten. The t-statistical value of 4.938 is greater than t table (1.96) and p-value $0.000 < \alpha 0.05$, then Accept H_1 reject H_0 meaning that accountability has a significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten.

The original sample value is 0.674, so transparency has a positive and significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten. Each increase in transparency of one unit, will increase the effectiveness of the management of BOP funds in Arraudhah Islamic Kindergarten by 0.674 units. The higher the transparency provided in Arraudhah Taluak IV Tribe Islamic Kindergarten, the higher the effectiveness of BOP Fund Management in Arraudhah Taluak IV Tribe Islamic Kindergarten. The t-statistical value of 9.322 is greater than the t-table (1.96) and the p-value is $0.000 < \alpha 0.05$, then Accept H_1 reject H_0 meaning that transparency has a significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten.

Original sample value is -0.174, so parental participation has a negative effect on the effectiveness of BOP fund management in Islamic Kindergarten Araudhah Taluak IV Tribe. Each increase in parental participation by one unit will reduce the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten by -0.174 units. The higher the parental participation applied, the lower the effectiveness of BOP fund management in Taluak IV Suku. The t-statistic value of 2,045 is greater than the t table (1.96) and the p-value is $0.041 < \alpha 0.05$, so Accept H_1 reject H_0 meaning that parental participation has a significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten.

The original sample value is -0.002, so parental participation as moderating has a negative effect on the accountability and effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten. The significant value of the interaction or moderating effect was shown by the t statistic of $0.016 < 1.96$ and p-value of $0.988 > 0.05$. So Reject H_0 Accept H_1 thus it can be concluded that parental participation is not a moderator of the negative influence between accountability on the effectiveness of BOP fund management. In other words, high or low parental participation has no significant effect between accountability and the effectiveness of BOP fund management.

The original sample value is -0.001, so parental participation as moderating has a negative effect on the transparency and effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten. The significant value of the interaction or moderating effect was indicated by the t statistic of $0.004 < 1.96$ and p-value of $0.997 > 0.05$. So Reject H_0 Accept H_1 . Thus, it can be concluded that parental participation is not a moderator of the negative influence between transparency on the effectiveness of BOP fund management. In other words, high or low parental participation does not significantly affect transparency on the effectiveness of BOP fund management.

Table 9: Hypothesis Results

Direction	Original Sample	T Statistics	P Values	Decision
Accountability -> Effectiveness of BOP Fund Management	0.463	4,938	0.000	H Accepted
Transparency -> Effectiveness of BOP Fund Management	0.674	9,322	0.000	H Accepted
Parental Participation -> Effectiveness of BOP	-0.174	2.045	0.041	H Accepted

Fund Management

Accountability*Parental Participation -> Effectiveness of BOP Fund Management	-0.002	0.016	0.988	H Rejected
Transparency*Parental Participation -> Effectiveness of BOP Fund Management	-0.001	0.004	0.997	H Rejected

Source: 2022 Data Processed

Interpretation Results For Moderation Model

Hypothesis: Parental participation moderates the relationship between Accountability and Effectiveness of BOP Fund Management

It means : The higher the participation of parents, the positive influence of accountability on the effectiveness of BOP fund management will increase. On the other hand, the lower the parental participation, the lower the positive influence of accountability on the effectiveness of BOP fund management .

The significant value of the interaction or moderating effect was shown by the t statistic of 0.016 < 1.96 and p-value of 0.988 > 0.05. Thus, it can be concluded that parental participation is not a moderator of the negative influence between accountability on the effectiveness of BOP fund management. In other words, high or low parental participation has no significant effect between accountability and the effectiveness of BOP fund management.

Hypothesis: Parental participation moderates the relationship between Transparency and Effectiveness of BOP Fund Management

It means : The higher the participation of parents, the positive effect of transparency on the effectiveness of BOP fund management will increase. On the other hand, the lower the participation of parents, the positive effect of transparency on the effectiveness of BOP fund management will decrease .

The significant value of the interaction or moderating effect was indicated by the t statistic of 0.004 < 1.96 and p-value of 0.997 > 0.05. Thus, it can be concluded that parental participation is not a moderator of the negative effect of transparency on the effectiveness of BOP fund management. In other words, high or low parental participation does not significantly affect transparency on the effectiveness of BOP fund management.

Discussion of Research Results

The Effect of Accountability on the Effectiveness of BOP Fund Management

Then the results of the hypothesis test also show that the accountability variable has a negative and significant effect on the effectiveness of BOP fund management in Islamic Kindergarten Arraudhah Taluak IV Suku, because the significant value or alpha level is set to be smaller, namely 0.000 so that the proposed hypothesis is accepted.

The Effect of Transparency on the Effectiveness of BOP Fund Management

While the second hypothesis is accepted because transparency has a positive and significant effect, it can be seen from the alpha level which is smaller than the specified alpha, which is 0.000 units so that the second hypothesis is accepted, meaning that transparency has a positive and significant effect on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten.

The Effect of Parental Participation on the Effectiveness of BOP Fund Management

Then the third hypothesis is accepted because parental participation has a positive and significant influence on the effectiveness of BOP fund management in Islamic Kindergarten Arraudhah Taluak IV Tribes seen from the alpha level which is smaller than the specified alpha of 0.041 units so that the third hypothesis is accepted, meaning that the quality of service has a positive and significant effect. on the effectiveness of BOP fund management in Arraudhah Taluak IV Tribe Islamic Kindergarten.

The influence of Parental Participation moderates the relationship between Accountability and Effectiveness of BOP Fund Management

Then the results of the hypothesis test also show that parental participation is not a moderator of the negative influence between accountability on the effectiveness of BOP fund management in Taluak IV Suku, because the significant value or alpha level set is greater, namely 0.988 so that the proposed

hypothesis is rejected. Then accountability can be moderated by parental participation on the effectiveness of BOP fund management in Taluak IV Suku.

The influence of Parental Participation moderates the relationship between Transparency on the Effectiveness of BOP Fund Management

Then from the results of the hypothesis test, it also shows that parental participation is not a moderator of the negative influence between transparency on the effectiveness of BOP fund management in Taluak IV Suku, because the significant value or alpha level set is greater, namely 0.997 so that the proposed hypothesis is rejected. Then transparency can be moderated by parental participation in the effectiveness of BOP fund management in Taluak IV Suku.

CONCLUSION

Based on the research findings and discussion in the previous chapter IV, in this study several conclusions can be drawn, including: Accountability has a significant effect on the Effectiveness of BOP Fund Management in Islamic Kindergarten Arraudhah Taluak IV Suku. Transparency has a significant effect on the Effectiveness of BOP Fund Management in Islamic Kindergarten Arraudhah Taluak IV Suku. Parental participation has a significant effect on the effectiveness of BOP Fund Management for Islamic Kindergarten Arraudhah Taluak IV Suku. Parental participation is not a moderator and has a negative effect on accountability to the effectiveness of BOP fund management in Taluak IV Suku, because the significant value or alpha level set is greater, namely 0.988 so that the proposed hypothesis is rejected / not significant. Parental participation is not a moderator of the negative effect of transparency on the effectiveness of BOP fund management in Taluak IV Suku, because the significant value or alpha level set is greater, namely 0.997 so that the proposed hypothesis is rejected / not significant.

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