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# Transformational Leadership and Competence as Predictors of Bos Fund Manager's Performance: The Mediating Role of Organizational Commitment

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## Abstract

This study aims to analyze the influence of transformational leadership and competence on the performance of the management of the School Operational Assistance Fund (BOS) at State Vocational Schools in Buleleng Regency, with organizational commitment as a mediation variable. The management of the BOS Fund requires accountability, transparency, and compliance with regulations, so that adequate leadership factors and human resource capacity are needed to improve performance. This study uses a quantitative approach with the Structural Equation Modeling analysis technique based on Partial Least Squares (SEM-PLS). The research population is all BOS Fund managers in 14 State Vocational Schools in Buleleng Regency, with a total of 56 respondents. The results of the study show that transformational leadership and competence have a positive and significant effect on the performance of BOS Fund management. In addition, transformational leadership and competence also have a positive and significant effect on organizational commitment. Organizational commitment has been proven to have a positive effect on performance and partially mediates the influence of transformational leadership and competence on the performance of BOS Fund management. These findings confirm that the improvement of BOS Fund management performance is not only determined by technical factors, but also by leadership aspects and organizational commitment as a psychological mechanism that strengthens performance.

**Keywords:** Transformational Leadership; Competence; Organizational Commitment; BOS Fund Management Performance.

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## INTRODUCTION

The management of the School Operational Assistance Fund (BOS) is a central instrument in education financing policies in Indonesia. This fund is designed to ensure the continuity of school operations and improve the quality of education services equally. Within the framework of public governance, the management of the BOS Fund must meet the principles of accountability, transparency, efficiency, and compliance with regulations. However, the characteristics of the BOS Fund based on strict regulations, digital reporting mechanisms, and layered supervision place school managers in a complex and high-risk administrative work environment. In practice, the management of the BOS Fund often faces problems such as administrative inaccuracies, budget misclassification, reporting delays, and inconsistency in the use of funds with applicable guidelines. The findings of the audit and policy evaluation show that most of these problems are not solely systemic in nature, but are closely related to individual capacities and school organizational dynamics. This indicates that the performance of the management of the BOS Fund is not only a procedural issue, but also a matter of organizational behavior.

Conceptually, the performance of BOS Fund management can be understood as the ability of managers to carry out the functions of planning, realizing, recording, and reporting funds precisely, accurately, and in accordance with regulations. In the public management literature, individual performance is greatly influenced by ability, motivation, and opportunity. One of the main determinants in the capability dimension is competence. Competence reflects the integration of regulatory knowledge, technical skills, and professional attitudes that are relevant to job demands. Research in the last five years has shown that competence has a significant effect on the performance of public sector employees because it increases work accuracy, problem-solving skills, and compliance with operational standards (Badarita et al., 2025; Gayatri et al., 2025; Wijayanti & Sari, 2023). However, several studies also show that competence does not always directly improve performance in the absence of psychological factors that strengthen individual involvement in the organization. This means that competence alone may not be enough to explain the variation in performance (Barus et al., 2025; Liman & Yoyo, 2025).

On the other hand, transformational leadership has long been recognized as an effective leadership style in driving change and performance improvement. Transformational leaders not only direct tasks, but build vision, provide inspiration, and create meaning in work for subordinates. Recent meta-analytic studies show that transformational leadership has a significant influence on individual and organizational performance (Efendi et al., 2023; Jiatong et al., 2022; Susana, 2022). In the context of education, principals who implement transformational leadership have been shown to be able to increase the motivation and work effectiveness of administrative staff and teachers (Jiatong et al., 2022; Qalati et al., 2022). However, some studies have found that these influences are often indirect and mediated by psychological variables such as organizational commitment or work engagement.

Organizational commitment from an organizational behavior perspective is understood as an individual's emotional attachment, loyalty, and willingness to remain part of the organization and make maximum efforts for the organization's goals. (Rismawati et al., 2025); (Setyawan et al., (2025)) affirm that organizational commitment, especially affective and normative commitments, are positively correlated with positive performance and work behavior. In the public sector, organizational commitment plays an important role because employees are not only required to work effectively, but also uphold the value of public accountability. A number of studies show that organizational commitment can be a mediating mechanism that bridges the influence of competence and leadership on performance (Krisnayanti et al., 2025; Nainggolan & Ginting, 2019; Pramono & Baskoro, 2025). This means that individuals who are competent or transformationally led will show optimal performance when they have a strong psychological attachment to the organization. However, studies that test the mediation model in the context of education fund management, especially the BOS Fund, are still very limited.

Thus, it can be said that conceptually, some studies still position competence and leadership as direct predictors of performance without examining the psychological mechanisms that explain the relationship. Meanwhile, contextually, research on organizational behavior in the education sector focuses more on teachers, not on school financial managers. In fact, the management of the BOS Fund has unique characteristics: it is based on strict regulations, is at risk of audits, and has direct implications for the quality of educational services. Thus, this research offers novelty in several aspects. First, this research integrates competencies and transformational leadership in one comprehensive structural model. Second, this research places organizational commitment as a mediating variable to explain the psychological mechanisms underlying performance improvement. Third, this research is conducted in the specific context of BOS Fund management, which is still rarely studied in the perspective of organizational behavior and public management. Theoretically, this research contributes to strengthening the organizational behavior model in the context of public education governance by examining the mediating role of organizational commitment. Practically, the results of this research are expected to be the basis for policies in increasing the capacity of BOS Fund managers through strengthening competencies and developing the leadership of school principals, so that the performance of education fund management can be improved in a sustainable manner.

## LITERATURE REVIEW

## **Transformational Leadership**

Transformational leadership is a leadership style that focuses on transforming subordinate values, motivation, and work orientation through four main dimensions: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Banks et al., 2016; Bass & Avolio, 1994; Jaros, 2007). In the context of the public sector and education, this leadership plays a strategic role in instilling integrity, accountability, and building a collaborative and goal-oriented work culture.

Empirically, transformational leadership has been proven to improve performance, both directly and through organizational commitment as a mediating variable (Jiatong et al., 2022; Qalati et al., 2022; Susana, 2022). In the management of the BOS Fund that demands administrative rigor and moral responsibility, transformational leadership is assumed to have a positive effect on performance as well as on the commitment of the managing organization. The study of Wahyuni et al. (2025) shows that an effective leadership style is able to promote innovative behavior through the mediation mechanism of psychological and organizational variables, thus strengthening the argument that transformational leadership does not only have a direct impact, but also works through the organization's commitment as a mediator. Therefore, a hypothesis is formulated that transformational leadership has a positive and significant effect on the performance of BOS Fund management, both directly and through organizational commitment.

## **Competencies**

Competency in the perspective of human resource management is understood as a fundamental characteristic of an individual that reflects the integration of knowledge, skills, and professional attitudes relevant to the demands of the job (Asri et al., 2024; Victhori et al., 2025). In the competency based management approach, competence is the main determinant of performance because it determines an individual's capacity to understand regulations, process information, make decisions, and solve problems responsibly (Janah et al., 2023; Sopiandah et al., 2023; Wijayanti & Sari, 2023). In the context of BOS Fund management, competencies include up-to-date regulatory understanding, technical capabilities in the preparation of RKAS and information system-based reporting, as well as professional attitudes such as rigor, integrity, and accountability, considering that education fund management is directly related to the public budget.

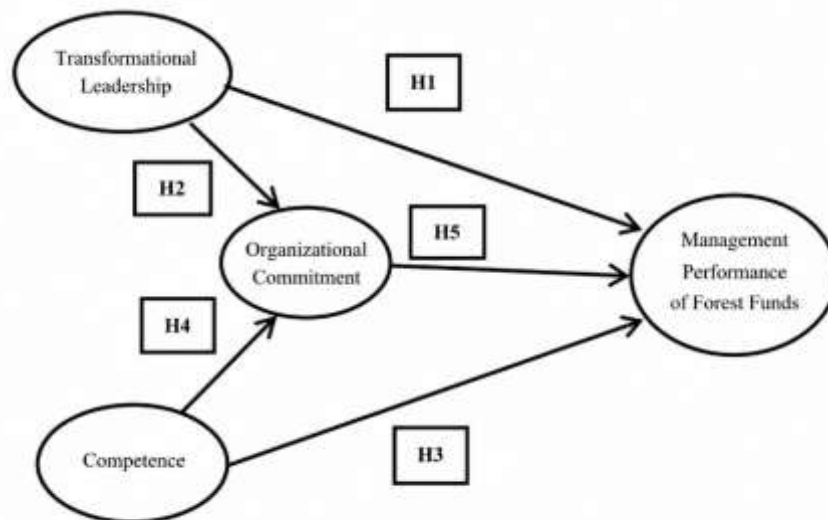
Theoretically, the Ability Motivation Opportunity (AMO) model places ability as the foundation for shaping performance, where competent individuals have better role clarity, self-efficacy, and problem-solving capacity so that they are able to minimize administrative errors and improve work accuracy (Herdiyanto et al., 2024; Kim & Jung, 2022). Recent empirical findings show that competence has a significant effect on public sector performance and also strengthens organizational commitment through increasing person job fit and professional confidence (Herdiyanto et al., 2024; Janah et al., 2023; Victhori et al., 2025; Wijayanti & Sari, 2023). Thus, competence not only has an impact on the quality of BOS Fund management performance, but is also assumed to have a positive effect on organizational commitment as a psychological mechanism that supports performance consistency.

## **Organizational Commitment**

Organizational commitment is an individual's psychological attachment to the values, goals, and sustainability of the organization which is reflected in loyalty, involvement, and willingness to contribute optimally. The three-component model from Meyer and Allen of affective, normative, and continuous commitment is the main reference, with the affective and normative dimensions most consistently explaining positive work behavior and performance improvement (Menéndez et al., 2025; Meyer & Allen, 1991). In the public sector, organizational commitment has a broader meaning because it relates to the value of public services and budget accountability. Strong commitment not only encourages formal compliance, but also integrity, transparency, and rigor in financial management, including in the context of managing the BOS Fund sourced from the state budget.

Theoretically, organizational commitment serves as a psychological mechanism that bridges individual and organizational factors to performance (Eliyana & Ma, 2019; Menéndez et al., 2025). Within the framework of Social Exchange Theory, individuals who feel support and fair leadership will reciprocate with loyalty and dedication to work, whereas in the AMO model, commitment represents a motivational dimension that activates the ability to become tangible performance. The findings of ul Haq et al. (2025)

show that value-oriented leadership is capable of influencing performance through mediation and moderation variables, reinforcing the view that transformational leadership in public contexts also works through psychological mechanisms such as organizational commitment. Empirical findings show that organizational commitment has a positive effect on performance as well as mediates the influence of competencies and transformational leadership (Krisnayanti et al., 2025; Maravilla & Tuble, 2025; Rismawati et al., 2025; Sopiansah et al., 2023). The research of Wiratama et al. (2025) confirms that psychological variables such as satisfaction or commitment can serve as a bridge that strengthens the relationship between organizational factors and performance outcomes, thus supporting the use of organizational commitment as a mediator in this research model. Thus, in this study, organizational commitment is positioned as a mediating variable that explains how competence and transformational leadership improve the performance of BOS Fund management consistently and responsibly.



**Figure 1. Research Conceptual Framework**

## METHOD

The population in this study is all managers of the School Operational Assistance Fund (BOS) at State Vocational High Schools (SMK) in Buleleng Regency. Based on data from the Education Office, there are 14 State Vocational Schools in Buleleng Regency, and each school has four people who are structurally involved in the management of the BOS Fund, namely the principal, the BOS treasurer, and two members of the BOS management team. Thus, the total number of the population in this study is 56 people (14 schools × 4 managers). Given that the population is relatively limited and all members of the population can be reached, this study uses a total sampling technique (census), where the entire population is used as a research respondent. Therefore, the number of samples in this study is 56 respondents. The census approach provides a high level of representativeness because all BOS Fund managers at State Vocational Schools in Buleleng Regency are involved in the research. Data analysis was carried out using Structural Equation Modeling based on Partial Least Square (SEM-PLS) with the help of the SmartPLS application.

## Data Type

This study uses quantitative data, which is data in the form of numbers and can be measured statistically to test the relationship between variables in the research model. Quantitative data was obtained through the distribution of a structured questionnaire to all respondents, which was then analyzed using the Structural Equation Modeling approach based on Partial Least Squares (SEM-PLS).

Based on the source, this study uses primary data and secondary data. Primary data was obtained directly from the respondents, namely all managers of the School Operational Assistance Fund (BOS) at State Vocational Schools in Buleleng Regency, consisting of school principals, BOS treasurers, and members of the BOS management team. Primary data was collected through a questionnaire instrument with a five-

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point Likert scale, which was used to measure the variables of Transformational Leadership, Competence, Organizational Commitment, and BOS Fund Management Performance.

Meanwhile, secondary data was obtained from supporting documents such as data on the number of schools and the management structure of the BOS Fund sourced from the Buleleng Regency Education Office, as well as various relevant scientific references to support the theoretical foundation of the research. Viewed from the time dimension, this study uses cross-sectional data, which is data collected in a certain time period to describe the condition of the research variables at the time of data collection.

## Population and Sample

The population in this study is all managers of the School Operational Assistance Fund (BOS) at State Vocational High Schools (SMK) in Buleleng Regency. Based on data from the Buleleng Regency Education Office, there are 14 State Vocational Schools that actively manage the BOS Fund. In each school, there are four people who are structurally involved in the management of the BOS Fund, namely the principal, the BOS treasurer, and two members of the BOS management team. Thus, the total population in this study is 56 people (14 schools  $\times$  4 managers).

Given that the population is relatively small and all members of the population can be reached, this study uses the total sampling technique or census method, where all members of the population are used as research respondents. This technique was chosen to obtain a high level of representativeness and avoid sampling errors. By using the total sampling technique, the number of samples in this study is equal to the number of populations, which is as many as 56 respondents. This census approach allows the researcher to obtain a comprehensive picture of the influence of transformational leadership and competence on the performance of BOS Fund management with organizational commitment as a mediating variable in all State Vocational Schools in Buleleng Regency.

## Variable Operational Definition

The operational definition of variables in this study aims to provide clear limits on each construct studied so that it can be measured empirically. The variables in this study consist of independent variables, mediating variables, and dependent variables, which are measured using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree).

### 1. Transformational Leadership (X1)

Transformational leadership is the perception of BOS Fund managers of the principal's leadership style that is able to inspire, motivate, and build commitment through the dimensions of idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. This variable is measured through exemplary indicators, providing vision and motivation, innovation encouragement, and individual attention to managers.

### 2. Competence (X2)

Competency is the ability of BOS Fund managers to reflect the integration of knowledge, skills, and professional attitudes in carrying out fund management tasks. This variable is measured through indicators of BOS regulatory understanding, technical ability in financial preparation and reporting, administrative accuracy, and professional integrity and responsibility.

### 3. Organizational Commitment (Z)

Organizational commitment is the level of manager's psychological attachment to the school which is reflected in loyalty, belonging, and willingness to contribute optimally. This variable is measured through

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indicators of affective commitment, normative commitment, and willingness to maintain membership in the organization.

#### 4. BOS Fund Management Performance (Y)

The performance of BOS Fund management is the level of success of the manager in carrying out planning, implementation, recording, reporting, and accountability of funds in accordance with the principles of accountability and applicable regulations. This variable is measured through indicators of the accuracy of budget planning, administrative order, timeliness of reporting, transparency, and compliance with BOS guidelines.

#### Data Collection Techniques

The data collection technique in this study uses a survey method with a structured questionnaire instrument. The questionnaire was prepared based on the indicators of each variable, namely Transformational Leadership, Competence, Organizational Commitment, and BOS Fund Management Performance. The research instrument used a five-point Likert scale (1 = strongly disagree to 5 = strongly agree) to measure respondents' perception of each statement. The questionnaire was distributed directly to all BOS Fund managers at 14 State Vocational Schools in Buleleng Regency totaling 56 respondents, in accordance with the total sampling technique (census) used in this study.

In addition to the primary data obtained through questionnaires, this study also uses secondary data in the form of supporting documents from the Buleleng Regency Education Office and relevant scientific literature to strengthen the theoretical foundation and conceptual framework of the research.

#### Data Analysis Techniques

This study uses Structural Equation Modeling analysis based on Partial Least Squares (SEM-PLS) with the help of the SmartPLS application. This method is used to test the direct and indirect relationships between variables in the research model. The analysis was carried out in two stages. First, the evaluation of the measurement model (outer model) to test the validity and reliability of the construct by looking at the value of outer loading ( $> 0.70$ ), Average Variance Extracted (AVE) ( $> 0.50$ ), and Cronbach's Alpha and Composite Reliability ( $> 0.70$ ).

Second, the evaluation of the structural model (inner model) to test the relationship between variables through the path coefficient, R-Square ( $R^2$ ), and Q-Square ( $Q^2$ ) values. Hypothesis testing was carried out using the bootstrapping technique, where the hypothesis was declared significant if the T-statistical value was  $> 1.96$  and the p-values  $< 0.05$ . The mediation model as used by Setini and Putra (2025) shows that the SEM-PLS approach is effective in testing the direct and indirect influences between variables, so it is relevant to the design of this study which places the organization's commitment as a mediator. Through this approach, the research was able to test the direct influence and mediation between Transformational Leadership, Competence, Organizational Commitment, and BOS Fund Management Performance comprehensively.

## RESULT AND DISCUSSION

Convergent validity testing was carried out to ensure that each indicator used in this study was truly able to reflect the latent constructs measured, namely Transformational Leadership, Competence, Organizational Commitment, and BOS Fund Management Performance. The evaluation of convergent validity was carried out by examining the outer loadings value of each indicator in the measurement model. In this study, an indicator was declared to meet the criteria for convergent validity if it had an outer loading value greater than 0.70. Based on Table 1, all indicators in the variables of Competency, Transformational Leadership, Organizational Commitment, and BOS Fund Management Performance have a loading factor value of  $> 0.70$ .

**Table 1. Results of the convergent validity test**

<i>Measurement Items</i>	$X_1$	$X_2$	$M_1$	$Y_1$
$X_{1.1}$	0.929			
$X_{1.2}$	0.929			
$X_{1.3}$	0.927			
$X_{1.4}$	0.937			
$X_{1.5}$	0.916			
$X_{1.6}$	0.917			
$X_{1.7}$	0.929			
$X_{1.8}$	0.899			
$X_{2.1}$		0.934		
$X_{2.2}$		0.944		
$X_{2.3}$		0.868		
$X_{2.4}$		0.914		
$X_{2.5}$		0.897		
$X_{2.6}$		0.908		
$X_{2.7}$		0.906		
$X_{2.8}$		0.914		
$X_{2.9}$		0.922		
$M_{1.1}$			0.909	
$M_{1.2}$			0.874	
$M_{1.3}$			0.934	
$M_{1.4}$			0.918	
$M_{1.5}$			0.871	
$M_{1.6}$			0.935	
$M_{1.7}$			0.932	
$Y_{1.1}$				0.920
$Y_{1.2}$				0.927
$Y_{1.3}$				0.932
$Y_{1.4}$				0.924
$Y_{1.5}$				0.930
$Y_{1.6}$				0.935
$Y_{1.7}$				0.940
$Y_{1.8}$				0.911

It shows that each indicator has a strong correlation to the latent construct measured. In addition to using the outer loading value to test the convergent validity, the average variance extracted (AVE) value can also be used. The results of the convergent validity test based on the AVE value for each variable are presented in Table 2:

**Table 2. Results of Convergent Validity Test with AVE Value**

Yes	Variable	Average Variance Extracted (AVE)	Remarks
1	Transformational Leadership	0.852	Valid
2	Competencies	0.832	Valid
3	Organizational Commitment	0.830	Valid
4	BOS Fund Management Performance	0.860	Valid

Based on Table 2 above, it can be seen that the entire AVE value is above 0.50, which means that each construct is able to explain more than 50% of the variance of its indicators. Thus, the model has met the criteria of convergent validity.

**Table 3. Reliability Test Results**

Yes	Variable	Cronbach's Alpha	Remarks
1	Transformational Leadership	0.975	Reliable
2	Competencies	0.975	Reliable
3	Organizational Commitment	0.966	Reliable
4	BOS Fund Management Performance	0.977	Reliable

Based on the table above, it can be seen that Cronbach's Alpha value is higher than 0.7, this indicates that all variables are already reliable.

### Results of Structural Model (Inner Model)

**Table 4. R-Square (R<sup>2</sup>) and Adjusted R-Square (R<sup>2</sup> adjusted) Values**

Yes	Description	R <sup>2</sup>	R <sup>2</sup> adjusted
1	X <sub>1</sub> and X <sub>2</sub> – Y <sub>1</sub>	0.896	0.890
2	X <sub>1</sub> and X <sub>2</sub> – M <sub>1</sub>	0.896	0.892

Based on table 4 above, it can be seen that both BOS Fund Management Performance and Organizational Commitment are influenced by 89.6% by Transformational Leadership and Competence.

### Predictive Relevance (Q<sup>2</sup>)

$$Q^2 = 1 - (1 - R_1^2)(1 - R_2^2)$$

$$Q^2 = 1 - (1 - 0.896)(1 - 0.896)$$

$$Q^2 = 1 - (0.104)(0.104) = 0.989$$

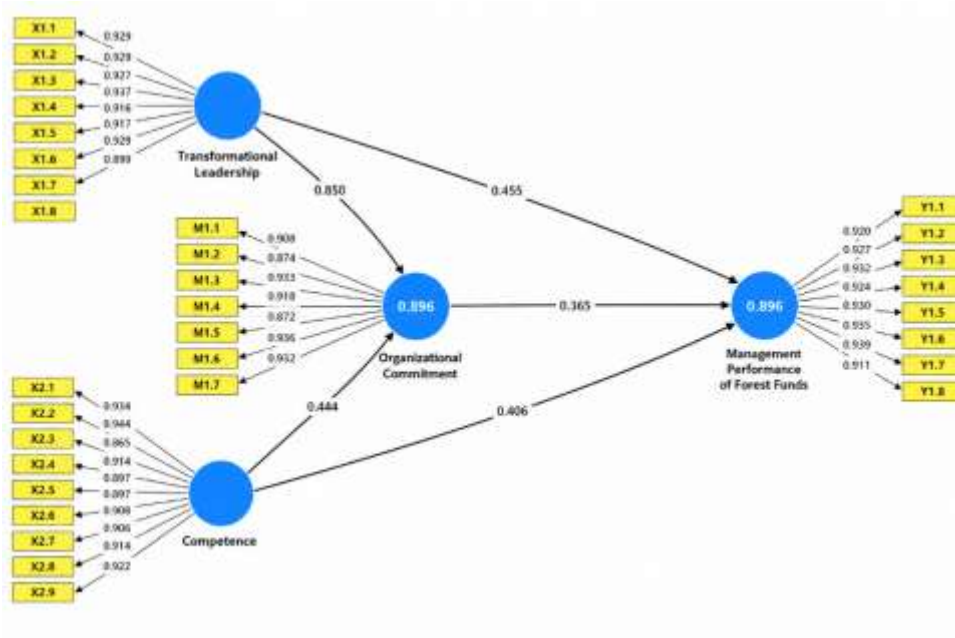
Based on a Q<sup>2</sup> value of 0.989, it falls into the strong category, which means that 98.9% variation in BOS Fund Management Performance and Organizational Commitment can be explained by Transformational Leadership and Competence.

### Godness of Fit (GoF)

The formula of GoF is  $\sqrt{((AVE)^{\wedge} \times (R^2)^{\wedge})} = \sqrt{(0.8435 \times 0.896)} = 0.869$

These results indicate that the model has a very strong fit and very high explanatory ability of the model between the measurement model and the structural model.

### Measurement Model Results



**Figure 2. Data Measurement Results**

### Hypothesis Test

Based on the results of data processing, parameter values used as the basis for hypothesis testing were obtained. The following is summarized the results of the path coefficient hypothesis test in this research model.

**Table 5. Path Coefficients and Hypothesis Test Results**

Description	Path Coefficients	T Statistics	P values	Remarks
The Influence of Transformational Leadership ( $X_1$ ) on Organizational Commitment ( $M$ )	0.850	16.399	0.000	Significant
The Influence of Competence ( $X_2$ ) on Organizational Commitment ( $M$ )	0.444	6.117	0.000	Significant
The Influence of Transformational Leadership ( $X_1$ ) on BOS Fund Management Performance ( $Y$ )	0.455	3.182	0.001	Significant

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The Influence of Competency ( $X_2$ ) on BOS Fund Management Performance ( $Y$ )	0.406	4.774	0.000	Significant
The Effect of Organizational Commitment on BOS Fund Management Performance ( $M$ )( $Y$ )	0.365	2.456	0.014	Significant

Explanation of Table 5:

The effect of Transformational Leadership on Organizational Commitment is 0.850, with p-values of 0.000. This indicates the positive and significant influence of Transformational Leadership on Organizational Commitment. The effect of Competency on Organizational Commitment was 0.444, with p-values of 0.000. This indicates the positive and significant influence of Competency on Organizational Commitment. The effect of Transformational Leadership on BOS Fund Management Performance was 0.455, with p-values of 0.001. This indicates the positive and significant influence of Transformational Leadership on BOS Fund Management Performance. The effect of Competency on BOS Fund Management Performance was 0.406, with p-values of 0.000. This indicates the positive and significant influence of Competency on BOS Fund Management Performance. The effect of Organizational Commitment on BOS Fund Management Performance was 0.310, with p-values of 0.014. This indicates a positive and significant influence of Organizational Commitment on BOS Fund Management Performance.

**Table 6. Indirect influences**

<i>Description</i>	<i>Path Coefficients</i>	<i>T Statistics</i>	<i>P values</i>	<i>Remarks</i>
<i>The Influence of Transformational Leadership (<math>X_1</math>) on BOS Fund Management Performance through Organizational Commitment (<math>Y</math>)(<math>M</math>)</i>	0.310	2.424	0.015	Significant
<i>The Influence of Competency (<math>X_2</math>) on the Performance of BOS Fund Management Organizational Commitment (<math>Y</math>)(<math>M</math>)</i>	0.162	2.215	0.027	Significant

Explanation of Table 6.

The Influence of Transformational Leadership on BOS Fund Management Performance through Organizational Commitment is 0.310, with p-values of 0.015. This indicates the positive and significant influence of Transformational Leadership on BOS Fund Management Performance through Organizational Commitment. The effect of Competency on BOS Fund Management Performance through Organizational Commitment is 0.162, with p-values of 0.027. This indicates the positive and significant influence of Competency on BOS Fund Management Performance through Organizational Commitment.

## DISCUSSION

### **The influence of transformational leadership on the management performance of the BOS Fund**

The results show that transformational leadership has a positive and significant effect on the performance of BOS Fund management, which includes planning, implementation, reporting, and fund accountability.

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The higher the implementation of transformational leadership by school principals, the more optimal the school's financial management performance will be through the formation of a shared vision, work integrity, and collective commitment. These findings are in line with (Jiatong et al., 2022; Koomson et al., 2022) which shows that transformational leadership increases motivation, engagement, and quality of public sector performance. Research results (Ayu et al., 2023; Eva et al., 2019; Sulistiowati, 2024; Susana, 2022) also affirms the direct influence of transformational leadership on the effectiveness of resource management, including in public accountability-based organizations (Khan et al., 2020).

To strengthen the performance of BOS Fund management, transformational leadership needs to be realized through strengthening a strategic vision oriented towards the quality of education, exemplary integrity and regulatory compliance, providing motivation and rewards, intellectual stimulation in dealing with BOS policy dynamics, and sustainable individual coaching. Thus, transformational leadership plays a role as a strategic determinant in increasing the effectiveness, transparency, and accountability of BOS Fund management.

### **The influence of transformational leadership on the commitment of the BOS Fund management organization**

The results of the study show that transformational leadership has a positive and significant effect on the commitment of the BOS Fund management organization at State Vocational Schools in Buleleng Regency. The more effective the principal is in implementing transformational leadership, the stronger the psychological attachment, loyalty, and willingness of the manager to contribute optimally to the management of public funds that demands integrity and regulatory compliance. These findings are consistent with (Banks et al., 2016; Jiatong et al., 2022) which affirm the significant influence of transformational leadership on affective commitment, and is supported by (Harefa & Dirbawanto, 2024; Nainggolan & Ginting, 2019; Rismawati et al., 2025) which shows that visionary and inspirational leadership strengthens the loyalty and attachment of organizational members, especially in the context of education.

Conceptually, transformational leadership builds commitment through four main dimensions: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Example and clear vision foster trust and pride, intellectual stimulation increases engagement, while individual attention strengthens humanistic interpersonal relationships, which according to (Meyer & Allen, 1991) is the basis for the formation of affective and normative commitment. In the context of State Vocational Schools in Buleleng Regency, strengthening the vision of BOS management, inspirational communication, individual support, and a trust-based work climate are important strategies to build sustainable organizational commitment.

### **The effect of competence on the performance of BOS fund management**

The results of the study show that competence has a positive and significant effect on the performance of BOS Fund management at State Vocational Schools in Buleleng Regency. The higher the manager's competence, the more optimal the performance in the aspects of planning, implementing, recording, and reporting funds, which reflects effectiveness, efficiency, transparency, and accountability. These findings are consistent with (Yuliana et al., 2025) which affirms the influence of competence on public sector performance, and (Anggraini & Aisyah, 2024) which shows an increase in the effectiveness of financial management through professional competence. Research (Hartati & Dewi, 2024; Hawa & Fitriasuri, 2024) also proves that regulatory understanding and technical skills reduce administrative errors and improve reporting accuracy, while (Victhori et al., 2025) affirms its impact on the accountability of public

organizations.

Conceptually, competence includes regulatory knowledge, technical skills, and professional attitudes that directly affect the quality of work output. In the management of the BOS Fund, mastery of regulations and reporting systems minimizes the risk of budget non-conformity, while responsibility, accuracy, and integrity strengthen good governance practices (Syadiyah et al., 2024). Therefore, in the context of State Vocational Schools in Buleleng Regency that face regulatory complexity and demands for public transparency, improving competencies through regulatory training, strengthening technical skills, financial information system literacy, and internalizing the value of professionalism are key strategies in ensuring effective and accountable BOS Fund management performance.

### **The influence of competence on organizational commitment**

The results of the study show that competence has a positive and significant effect on the commitment of the BOS Fund management organization at State Vocational Schools in Buleleng Regency. The higher the competence in terms of regulatory knowledge, financial technical skills, and professional attitudes, the stronger the psychological attachment, loyalty, and willingness to contribute to school goals. These findings are in line with (Alomran et al., 2024) which affirms that individual characteristics, including competence, shape organizational commitment. Research (Moreira et al., 2022; Stark et al., 2025) shows that professional and technical competencies increase confidence, work engagement, and positive attitudes towards the organization, while (Menéndez et al., 2025) emphasize strengthening affective commitment in competent individuals. Conversely, competency limitations can reduce organizational confidence and commitment (Asri et al., 2024).

Conceptually, competence strengthens commitment through increasing self-efficacy and the perception of work meaning. In the management of the BOS Fund, understanding of regulations and technical skills reduces the psychological burden due to the complexity of rules and ensures the accuracy of reporting, while professional attitudes such as responsibility and integrity strengthen normative commitments (Banon-Gomis et al., 2025). In the context of State Vocational Schools in Buleleng Regency that face the demands of public accountability, strengthening competencies needs to be focused on BOS regulatory training, improving technical skills and financial information system literacy, and fostering ethics in public fund management to build a strong and sustainable organizational commitment.

### **The effect of organizational commitment on the performance of BOS fund performance management**

The results of the study show that organizational commitment has a positive and significant effect on the performance of BOS Fund management at State Vocational Schools in Buleleng Regency. The higher the psychological attachment, loyalty, and sense of belonging to the school, the more optimal the performance in planning, implementation, administration, and reporting of funds. These findings are in line with (Maravilla & Tuble, 2025; Sopiandah et al., 2023) which affirm that organizational commitment is a major determinant of individual behavior and performance. Research (Stark et al., 2025) shows that affective commitment improves discipline and work quality, while (Rismawati et al., 2025; Yuliana et al., 2025) affirms that normative commitment and loyalty contribute significantly to the performance of the public sector and educational institutions.

Conceptually, affective and normative commitment encourages individuals to work consistently, disciplined, and responsibly, especially in the management of the BOS Fund which demands accountability and regulatory compliance. In the context of State Vocational Schools in Buleleng

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Regency, strengthening performance through organizational commitment needs to be directed at creating a supportive work climate, internalizing the values of integrity and public responsibility, participatory and inspirational leadership, and giving appreciation for performance. This strategy is important to build emotional and moral attachment that supports the performance of BOS Fund management in a sustainable and accountable manner.

## **Organizational Commitment to Mediate the Influence of Transformational Leadership on BOS Fund Management Performance**

The results of the study show that organizational commitment significantly mediates the influence of transformational leadership on the performance of BOS Fund management at State Vocational Schools in Buleleng Regency. Transformational leadership not only has a direct impact on performance, but first forms psychological attachments, loyalty, and work values of managers which then encourage performance improvement. These findings are in line with (Ayu et al., 2023; Banks et al., 2016; Rismawati et al., 2025; Yuliana et al., 2025) which affirms that the effectiveness of transformational leadership lies in its ability to build attitudes and commitments before producing performance. Research (Duwiri et al., 2025; Jiatong et al., 2022) also proves that organizational commitment plays an important role as a mediator in the relationship between transformational leadership and performance, particularly in the context of education and the public sector.

Conceptually, through the dimensions of idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration, transformational leadership builds trust, work meaning, and emotional involvement that strengthens organizational commitment. In the context of State Vocational Schools in Buleleng Regency that face the demands of accountability and the dynamics of BOS regulations, performance improvement is not enough to be done through administrative direction, but needs to begin with strengthening commitment through a shared vision, inspirational communication, active participation, and individual coaching. This strategy is an important foundation for improving the performance of sustainable and accountable BOS Fund management.

## **Organizational Commitment to Mediate the Influence of Competency on BOS Fund Management Performance**

The results of the study show that organizational commitment significantly mediates the influence of competencies on the performance of BOS Fund management at State Vocational Schools in Buleleng Regency. Competencies that include knowledge, skills, and professional attitudes (Herdiyanto et al., 2024) not only have a direct impact on performance, but also strengthen organizational commitment, which ultimately improves performance indirectly. In the context of BOS Fund management, competence is reflected in regulatory understanding, financial technical capabilities, administrative rigor, and integrity, which encourages confidence and attachment to the organization (Akbar & Nohong, 2025; Wu et al., 2025). These findings are in line with (Janah et al., 2023; Steven et al., 2025) which proves that organizational commitment plays an intervening variable in the relationship between competence and performance, especially in the public and education sectors.

Conceptually, competence provides technical capacity, while organizational commitment is a psychological drive to optimize this capacity consistently and responsibly. In the management of the BOS Fund which demands accountability and regulatory compliance, the synergy of the two is the key to improving performance. Therefore, in the context of State Vocational Schools in Buleleng Regency, performance improvement needs to be carried out through strengthening competencies (regulatory training, financial literacy, administrative updates) and strengthening organizational commitments

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(continuous coaching, leadership support, and creating a work climate that fosters a sense of belonging), so that performance can improve optimally and sustainably.

## CONCLUSIONS AND SUGGESTIONS

Based on the results of data analysis and hypothesis testing, several conclusions were obtained, namely, 1). Transformational leadership has a positive and significant effect on the performance of BOS Fund management. 2). Competence has a positive and significant effect on the performance of BOS Fund management. 3). Transformational leadership has a positive and significant effect on organizational commitment. 4). Competence has a positive and significant effect on organizational commitment. 5). Organizational commitment has a positive and significant effect on the performance of BOS Fund management. 6). Organizational commitment mediates the influence of transformational leadership on BOS Fund management performance, and 7). Organizational commitment mediates the influence of competence on BOS Fund management performance.

In an effort to improve the performance of BOS Fund management at State Vocational Schools in Buleleng Regency, school principals need to optimize transformational leadership through the delivery of a clear vision, inspirational communication, and active involvement of managers in budget planning and evaluation, as well as strengthening organizational commitment through the creation of a participatory work climate and appreciation for good performance. On the other hand, improving managers' competencies needs to be carried out in a sustainable manner through regulatory training, strengthening financial literacy, and utilizing digital reporting systems, so that the synergy between leadership, competencies, and organizational commitment can encourage more accountable, transparent, and sustainable management of the BOS Fund.

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This study has several limitations, namely the limited scope of State Vocational Schools in Buleleng Regency so that the generalization of findings to other levels or regions needs to be done carefully, the use of data based on respondents' perceptions through questionnaires that have the potential to cause subjectivity bias, as well as the limitations of the variables studied on transformational leadership, competence, and organizational commitment without including other factors such as organizational culture, internal control systems, or workload that can also affect the performance of BOS Fund management.

Therefore, the next research is recommended to analyze other factors outside of transformational leadership, competence, and organizational commitment that have the potential to affect the performance of BOS Fund management, such as organizational culture, internal control system, workload, work motivation, and information technology support. In addition, further research can expand the research object at different levels of education or regions in order to obtain more comprehensive results and have stronger generalization power.

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