

Determinants Of Bos Fund Management On The Productivity Of Smk Performance With Financial Management Effectiveness As A Mediation Variable

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ABSTRACT

This study aims to analyze the influence of planning the use of School Operational Assistance (BOS) funds, implementation and distribution of BOS funds, and managerial competence on the productivity of Vocational High School (SMK) performance in Palembang City with the effectiveness of financial management as a mediating variable. This study uses a quantitative approach with a survey method on 20 public and private vocational high schools in Palembang City with a total of 100 respondents consisting of principals, school treasurers, school committees, and teachers directly involved in BOS fund management, with a saturated sampling technique. Data were collected through a questionnaire using a Likert scale and analyzed using the Partial Least Square–Structural Equation Modeling (PLS-SEM) method. The results of the study indicate that planning the use of BOS funds, implementation and distribution of BOS funds, and managerial competence have a positive and significant effect on the effectiveness of financial management, and the effectiveness of financial management also has a positive and significant effect on the productivity of SMK performance. In addition, the effectiveness of financial management is proven to be able to mediate the influence of planning the use of BOS funds, implementation and distribution of BOS funds, as well as managerial competence on the productivity of SMK performance, so that increasing the productivity of SMK performance can be achieved through planned, targeted management of BOS funds, and supported by strong managerial competence.

Introduction

Education is the primary foundation for developing high-quality, globally competitive human resources. In the context of national development, improving the quality of education is a strategic government agenda to encourage economic growth and public welfare. Vocational High Schools (SMK), as part of the secondary education system,

play a special role in preparing competent, skilled graduates who are ready to enter the workforce. Therefore, the productivity of SMK performance is a crucial indicator in measuring the success of vocational education. Productivity in an organization essentially refers to the ability to produce optimal output through the effective and efficient use of inputs.(Robbins, 2007)This concept is rooted in classical economic theory put forward by Adam Smith through the theory of division of labor, which emphasizes that a systematic division of labor can increase efficiency and output.(Smith, 1776). Furthermore,(Taylor, 1911)Through the scientific management approach, it is emphasized that productivity is determined by the quality of standardized managerial planning and management.

In the context of education, productivity is not only measured by academic achievement, but also by the efficiency of resource management and the quality of graduates produced.(Thomas, 1971)stated that school productivity includes three main dimensions, namely administrative output, behavioral output, and economic output or added value. (Guo & Ye, 2025)Administrative output relates to the effectiveness of educational services provided by the principal, teachers, and education staff. Behavioral output reflects students' academic and non-academic achievements. Meanwhile, economic output refers to the added value students gain after completing their education, including job readiness and competitiveness in the labor market. Thus, vocational high school productivity reflects the success of school management in managing resources to optimally achieve educational goals.

To support improvements in the quality and productivity of education, the Indonesian government has implemented the School Operational Assistance (BOS) Program since 2005, demonstrating its commitment to equal access to education. This program aims to assist with non-personnel operational costs for schools, ensuring effective learning without burdening students.(Nugraha et al., 2023). Based on Minister of Education and Culture Regulation No. 63 of 2022, the management of BOS funds must adhere to the principles of flexibility, effectiveness, efficiency, accountability, and transparency. Theoretically, good financial management will improve organizational performance through proper planning, controlled implementation, and ongoing evaluation.(Ramli et al., 2025).

Planning the use of BOS funds is the initial stage that is crucial to the program's success. Systematic and participatory planning through the preparation of the School Activity and Budget Plan (RKAS) allows schools to allocate funds according to priority needs.(Manuhutu, 2024)Good planning serves as a guide in the efficient use of limited resources to achieve organizational goals.(Aulia et al., 2025). Study(Anwar et al., 2025)This demonstrates that the application of efficiency and transparency principles in the management of BOS funds contributes significantly to improving the quality of

education. This confirms that the quality of planning is directly related to increased school productivity.

In addition to planning, the implementation and distribution of BOS funds are also crucial factors in supporting vocational school productivity. Timely, transparent budget execution, and adherence to technical guidelines will improve school operational efficiency.(Susanti & Azizatul Nafi'ah, 2023)However, various studies show that there are still obstacles such as delays in disbursement of funds, low understanding of technical guidelines, and weak supervision.(Hakim & Suhendar, 2020)Ineffectiveness in the implementation stage can lead to low budget absorption and suboptimal achievement of school goals.

Another factor that determines the success of BOS fund management is the principal's managerial competence. As educational managers, principals are responsible for planning, organizing, implementing, and supervising school programs.(Tanjung et al., 2021)Good managerial competency will improve the quality of decision-making and the effectiveness of school financial management.(Lumban Gaul, 2022)found that the principal's managerial competence had a positive and significant impact on the quality of financial reports and internal control systems. This indicates that strong managerial skills can improve accountability and the effectiveness of education fund management.

The effectiveness of financial management is a key variable that bridges the relationship between planning, implementation, and managerial competence with school performance productivity. Effectiveness refers to the level of achievement of established goals.(Sawir, 2020)Effective fund management is characterized by budget accuracy, efficient use of funds, compliance with regulations, and optimal management team performance.(Sandabua Sialla & Muh Syata, 2025).(Chandrasasmito et al., 2024)also emphasized that accountability and transparency significantly influence the effectiveness of BOS fund management. Thus, effective financial management acts as a mediating mechanism that strengthens the impact of managerial variables on school productivity.

Empirical phenomena in Palembang City show that several vocational schools still face challenges in the preparation of RKAS (Work Plan and Budget) that lacks participation, variations in principal managerial competency, and obstacles in reporting and utilizing information technology in managing BOS funds. These conditions have the potential to hinder improvements in school performance productivity. However, research(Wahyuni, 2025)emphasized that good school financial management contributes positively to increasing operational effectiveness and school performance.

Based on the theoretical and empirical descriptions, there is a need to comprehensively examine how the planning of the use of BOS funds, the implementation and distribution of BOS funds, and managerial competence affect the productivity of vocational high schools (SMK) performance by considering the effectiveness of financial

management as a mediating variable. This research is expected to provide theoretical contributions to the development of educational management studies, particularly in the field of school financial management, as well as provide practical implications for school principals and policymakers in designing more effective BOS fund management strategies oriented towards increasing school productivity.

Method

Types and Design of Research

This study employed a quantitative approach with a survey method. This approach was chosen because it aimed to test hypotheses and statistically analyze causal relationships between variables. The research design employed was explanatory research, which aims to explain the influence of independent variables on dependent variables and examine the role of mediating variables in the research model.

The analysis technique used was Partial Least Squares-based Structural Equation Modeling (PLS-SEM). This method was chosen because it can analyze relationships between variables simultaneously, both in the measurement model (outer model) and the structural model (inner model), and is suitable for relatively limited sample sizes and research models involving mediating variables.

Research Variables

This research consists of independent variables, mediating variables, and dependent variables as follows:

1. **Independent Variable (X):**
 - X1: Planning the Use of BOS Funds
 - X2: Implementation and Distribution of BOS Funds
 - X3: Managerial Competence
2. **Mediating Variable (Z):**
 - Effectiveness of Financial Management
3. **Dependent Variable (Y):**
 - Productivity of Vocational School Performance

Each variable is operationalized into several indicators that are compiled based on educational management theory, BOS fund management regulations, and relevant previous research.

Population and Sample

The population in this study was all public and private vocational high schools (SMK) in Palembang City. Based on established criteria, 20 vocational high schools participated in this study.

The sampling technique used was a saturated (census) sampling technique, where all members of the population were sampled. The study involved 100 respondents, consisting of school principals, school treasurers, teachers, and others directly involved in the management of BOS funds. The purpose of selecting these respondents was to obtain comprehensive information from those familiar with school financial planning and management.

Method of collecting data

Research data was collected by distributing questionnaires directly to respondents. The research instrument was compiled using a Likert scale with five alternative answers: strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5).

Before testing the hypotheses, the research instrument was first tested through validity and reliability tests to ensure its suitability. Validity was tested using convergent and discriminant validity, while reliability was tested using Composite Reliability (CR) and Average Variance Extracted (AVE) values.

Data Analysis Methods

Data analysis was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach with the assistance of SmartPLS software. The analysis was conducted in two main stages:

1. Evaluation of Measurement Model (Outer Model)

This stage aims to test the validity and reliability of the construct through:

- Outer loading value (> 0.70)
- Average Variance Extracted ($AVE > 0.50$)
- Composite Reliability ($CR > 0.70$)
- Discriminant validity

2. Structural Model Evaluation (Inner Model)

This stage aims to test the relationship between variables through:

- Coefficient of determination (R^2)
- Effect size (f^2)
- Predictive relevance (Q^2)
- Path coefficient test
- Mediation test through bootstrapping procedure

Hypothesis testing was carried out by looking at the t-statistic value (> 1.96) and p-value (< 0.05) at a significance level of 5%.

Results and Discussion

Results

Table 1. Descriptive Statistics and Research Profile

Characteristics	Category	Frequency	Percentage
Gender	Man	24	24%
	Woman	76	76%
Age	20-30 years	28	28%
	30-40 years	28	28%
	40-50 years	30	30%
	50-60 years	14	14%
Education	Elementary School	-	-
	JUNIOR HIGH SCHOOL	-	-
	SENIOR HIGH SCHOOL	2	2%
	Diploma II	-	-
	Diploma III	4	4%
	S1	69	69%
	S2	25	25%

This study involved 100 respondents from 20 public and private vocational high schools (SMK) in Palembang City. Respondents included principals, school treasurers, school committee members, and teachers directly involved in the management of School Operational Assistance (BOS) funds. This respondent composition reflects the involvement of various parties who play strategic roles in the planning, implementation, and oversight of BOS fund management at the school level.

Based on age characteristics, the majority of respondents were in the productive age range, between middle and late adulthood. This indicates that respondents generally possess the experience and emotional stability to carry out their duties and responsibilities in managing school finances. This relatively mature age also supports respondents' ability to understand regulations, procedures, and decision-making related to BOS fund management and improving school performance.

In terms of educational level, the majority of respondents had undergraduate or postgraduate degrees. This relatively high level of education indicates that respondents possess adequate intellectual capacity and conceptual understanding of educational management and school financial management. This is a contributing factor in producing quality data, as respondents were deemed capable of understanding the research instruments and providing objective and rational answers.

Based on gender, respondents were relatively evenly matched, comprising both males and females. This gender diversity reflects that the management of BOS funds in vocational schools is not dominated by one particular group, but rather involves the active participation of various parties, regardless of gender. This demonstrates the existence of equal roles in school financial governance, allowing the research results to provide a more inclusive and representative picture of BOS fund management.

Overall, the characteristics of the respondents based on job title, age, education level, and gender indicate that they are competent and relevant. Therefore, the data obtained is considered to represent the actual conditions of BOS fund management and the productivity of vocational high schools (SMK) in Palembang City, thus supporting the validity and credibility of the research results.

1. Outer Model Analysis

Table 2. Reliability and Validity of Measurement Model

Variables	Item	Outer Loading	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)																																													
Planning the Use of BOS Funds	PPD1	0.984	0.966	0.966	0.983	0.967																																													
	PPD2	0.983					Implementation and Distribution of BOS funds	PDPD1	0.967	0.964	0.964	0.977	0.933	PDPD2	0.963	PDPD3	0.967	Managerial Competence	KM1	0.979	0.985	0.985	0.988	0.945	KM2	0.957	KM3	0.979	KM4	0.969	KM5	0.977	Managerial Competence	PKS1	0.984	0.99	0.99	0.993	0.972	PKS2	0.988	PKS3	0.987	PKS4	0.985	Effectiveness of Financial Management	EPK1	0.977	0.981	0.982	0.988
Implementation and Distribution of BOS funds	PDPD1	0.967	0.964	0.964	0.977	0.933																																													
	PDPD2	0.963																																																	
	PDPD3	0.967																																																	
Managerial Competence	KM1	0.979	0.985	0.985	0.988	0.945																																													
	KM2	0.957																																																	
	KM3	0.979																																																	
	KM4	0.969																																																	
	KM5	0.977																																																	
Managerial Competence	PKS1	0.984	0.99	0.99	0.993	0.972																																													
	PKS2	0.988																																																	
	PKS3	0.987																																																	
	PKS4	0.985																																																	
Effectiveness of Financial Management	EPK1	0.977	0.981	0.982	0.988	0.964																																													
	EPK2	0.98																																																	
	EPK3	0.988																																																	

The results of the outer model analysis indicate that all research constructs meet the validity and reliability criteria required by the PLS-SEM method. Convergent validity testing demonstrated that the outer loading values for each indicator were above the specified minimum limit, indicating that all indicators were deemed capable of representing the constructs being measured. Several indicators with low loading values were eliminated early on, and the final model demonstrated good measurement quality.

Furthermore, the discriminant validity results based on cross-loading values indicate that each indicator has the highest loading value on its respective construct compared to other constructs. This confirms that each latent variable in the study has a unique concept and there is no overlap in measurement between constructs.

Construct reliability tests, based on Cronbach's Alpha and Composite Reliability values, show that all variables have values above 0.70. Furthermore, the Average Variance Extracted (AVE) value for each construct also exceeded the minimum threshold of 0.50, indicating that the construct adequately explains the variance of its indicators. Therefore, it can be concluded that the measurement model in this study is suitable for further analysis of the inner model and hypothesis testing.

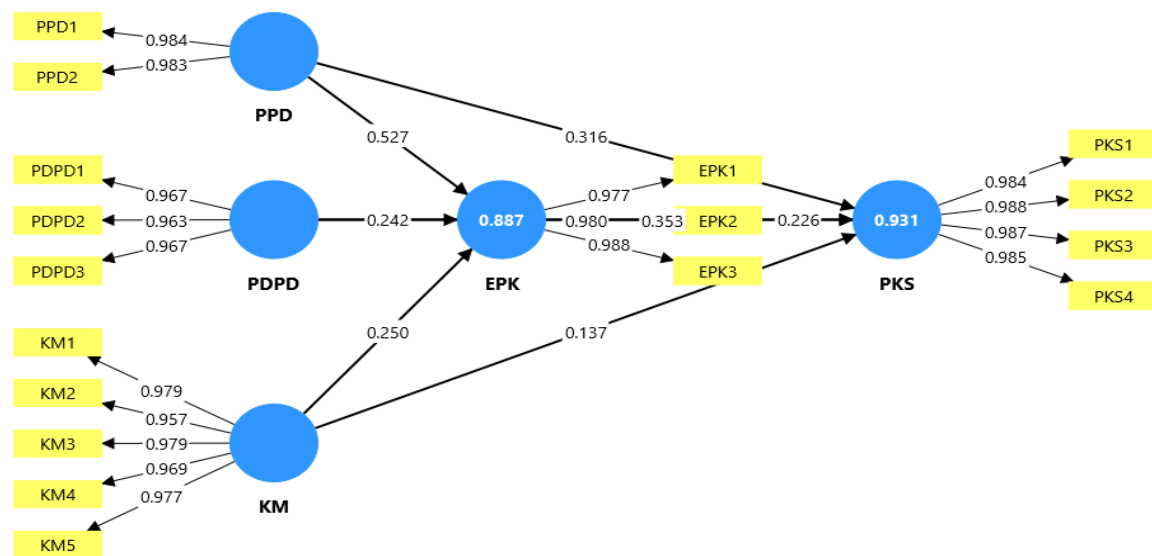


Figure 2. Validated Measurement Model (SEM-PLS Results)

2. Inner Model

The structural model study demonstrated substantial explanatory power. Detailed results for the structural model fit and predictive metrics are presented in Table 3 below:

Table 3. Structural Models and Predictive Metrics

Metric	Construct	Mark	Information
Coefficient of Determination	Effectiveness of Financial Management (Z)	$R^2 = 0.887$	The explanatory power of the model is very strong
	SMK Performance Productivity (Y)	$R^2 = 0.931$	The explanatory power of the model is very strong
Effect Size (f^2)	X1 → Z (BOS Fund Usage Planning)	$f^2 = 0.721$	Big effect
	X2 → Z (Implementation & Distribution of BOS Funds)	$f^2 = 0.203$	Moderate effect
	X3 → Z (Managerial Competence)	$f^2 = 0.190$	Moderate effect
	Z → Y (Financial Management Effectiveness)	$f^2 = 0.204$	Moderate effect
	X1 → Y (BOS Fund Usage Planning)	$f^2 = 0.247$	Moderate effect
	X2 → Y (Implementation & Distribution of BOS Funds)	$f^2 = 0.241$	Moderate effect
	X3 → Y (Managerial Competence)	$f^2 = 0.078$	Small effect
Predictive Relevance	Effectiveness of Financial Management (Z)	$Q^2 = 0.879$	Predictive relevance is very strong
	SMK Performance Productivity (Y)	$Q^2 = 0.911$	Predictive relevance is very strong

The results of the inner model evaluation indicate that the constructed structural model has very strong explanatory power. The coefficient of determination (R^2) value for the Financial Management Effectiveness (Z) variable of 0.887 indicates that BOS Fund Usage Planning (X1), BOS Fund Implementation and Distribution (X2), and Managerial Competence (X3) are able to explain 88.7% of the variation in financial management

effectiveness. Meanwhile, the R^2 value of 0.931 for the SMK Performance Productivity (Y) variable indicates that variables X1, X2, X3, and Z together are able to explain 93.1% of the variation in SMK performance productivity. The high R^2 value for both endogenous constructs confirms that the research model is classified as very strong and suitable for use in explaining the phenomena studied.

Based on the results of the effect size test (f^2), BOS Fund Utilization Planning (X1) has the most dominant contribution to Financial Management Effectiveness (Z) with a large effect category, while BOS Fund Implementation and Distribution (X2) and Managerial Competence (X3) show a moderate effect. On SMK Performance Productivity (Y), the variables Financial Management Effectiveness (Z), X1, and X2 provide an influence with a medium effect category, while Managerial Competence (X3) has a relatively small influence. In addition, the Q^2 value which is greater than zero on all endogenous variables indicates that the model has very strong predictive relevance, so that it is not only able to explain the relationship between variables, but also has good predictive ability on SMK performance productivity.

Based on the results of the inner model evaluation, which indicated that the model had good strength and feasibility, the next analysis focused on the path coefficients to determine the direction, magnitude, and significance of the influence between variables, in accordance with the research hypothesis. Table 4 shows the results of the path coefficient hypothesis test below:

Table 4. Path Coefficient Test Results

No	Relationship between variables	Path Coefficient (O)	T-Statistic	P-Value	Information
Direct Influence					
1	X1 → Y (BOS Fund Usage Planning → SMK Performance Productivity)	0.316	4,547	0.000	Significant
2	X2 → Y (Implementation & Distribution of BOS Funds → SMK Performance Productivity)	0.226	4,332	0.000	Significant
3	X3 → Y (Managerial Competence → Vocational High School Performance Productivity)	0.137	2,329	0.010	Significant
4	X1 → Z (BOS Fund Usage Planning → Effectiveness of Financial Management)	0.527	7,587	0.000	Significant
5	X2 → Z (Implementation & Distribution of BOS Funds → Effectiveness of Financial Management)	0.242	3,599	0.000	Significant
6	X3 → Z (Managerial Competence → Financial Management Effectiveness)	0.250	4,221	0.000	Significant
7	Z → Y (Financial Management Effectiveness → Vocational School Performance Productivity)	0.353	4,340	0.000	Significant
Indirect Mediating Effect					
8	X1 → Z → Y	0.186	3,796	0.000	Significant mediation
9	X2 → Z → Y	0.085	2,754	0.003	Significant

				mediation
10	$X3 \rightarrow Z \rightarrow Y$	0.088	2,718	0.003
				Significant mediation

The results of the direct influence test show that BOS Fund Utilization Planning (X1) has a significant effect on SMK Performance Productivity (Y) with a coefficient value of 0.316, t-statistic 4.547, and p-value 0.000, while the Implementation and Distribution of BOS Funds (X2) also has a significant effect with a coefficient of 0.226 and t-statistic 4.332. Managerial Competence (X3) has a smaller but still significant direct effect on Y with a coefficient of 0.137 and t-statistic 2.329. On Financial Management Effectiveness (Z), variable X1 shows the strongest effect with a coefficient of 0.527 and t-statistic 7.587, followed by X2 with a coefficient of 0.242 ($t = 3.599$) and X3 with a coefficient of 0.250 ($t = 4.221$). Furthermore, Financial Management Effectiveness (Z) has a significant effect on SMK Performance Productivity (Y) with a coefficient of 0.353 and a t-statistic of 4.340. The results of the indirect effect test show that X1, X2, and X3 have a significant effect on Y through Z, with mediation coefficient values of 0.186, 0.085, and 0.088, respectively, which confirms that Financial Management Effectiveness plays a role as a partial mediating variable in increasing SMK Performance Productivity.

Discussion

The results of the study indicate that planning for the use of BOS funds, implementation of BOS fund distribution, and managerial competence have a positive and significant influence on the productivity of public and private vocational schools in Palembang City. Systematic, participatory, and needs-based BOS fund planning can direct the use of educational resources more effectively, thus improving school performance. This finding aligns with research conducted by (Wijanarko et al., 2025), (Gobay et al., 2025), as well as (Anwar et al., 2025). This indicates that proper planning and utilization of BOS funds contribute to improving the quality of learning and school performance. Furthermore, timely, transparent, and in-line distribution of BOS funds has been shown to increase school productivity by supporting smooth operational and learning activities. These findings are supported by research. (Innanawati et al., 2024), (Maulida et al., 2025) as well as (Hakim & Suhendar, 2020) which states that effective management and distribution of BOS funds can improve school performance.

This study also shows that the principal's managerial competence has a positive and significant impact on the productivity of vocational high schools. Principals who possess skills in planning, organizing, leading, and controlling educational programs are able to optimize the management of school resources, thereby improving the performance of the educational organization. This finding aligns with research (Nuraini, 2022), (Lisnasari et al., 2025) as well as (Fatimah, 2020) which shows that the principal's managerial competence contributes to improving teacher performance and the effectiveness of implementing educational activities.

Furthermore, the research results also show that planning for the use of BOS funds, implementing BOS fund distribution, and managerial competence have a positive and significant influence on the effectiveness of school financial management. Good budget planning enables schools to prioritize fund use more rationally and efficiently, thus

supporting transparent and accountable financial management. These findings align with research.(Edianus et al., 2024),(Ramli & Pasulu, 2025), as well as(Shofiyati & Shaleh, 2024) which states that good planning and management of BOS funds increases the effectiveness of school financial management. In addition, research(Febrianti, 2025),(Giswara Arbiyanti et al., 2025) as well as(Nuraulia & Hafid, 2025)also shows that the accuracy of fund distribution and the application of transparency and accountability principles have an impact on the effectiveness of school financial management.

This study also found that effective financial management has a positive and significant impact on vocational school productivity. Effective financial management enables schools to efficiently allocate resources to support learning activities, develop infrastructure, and improve the quality of educational services. This finding aligns with research(Sekar Lestari, 2023),(Wahyuni, 2025) as well as(Maulida et al., 2025)which shows that the effectiveness of financial management contributes to improving school performance and productivity.

Furthermore, the research results show that the effectiveness of financial management also acts as a mediating variable in the relationship between planning for the use of BOS funds, implementing BOS fund distribution, and managerial competence on the productivity of vocational school performance. This suggests that the planning and distribution of education funds, as well as the managerial competence of school principals, will have a more optimal impact on school performance if supported by an effective, transparent, and accountable financial management system. This finding aligns with research.(Lindawati, 2024),(Chandrasasmito et al., 2024)as well as(Abdul Rosyid & Indah Sumunar, 2022)which shows that effective financial management strengthens the relationship between budget planning, managerial competence, and educational organizational performance.

However, the results of the comparative analysis of direct and indirect influences indicate that the direct influence is greater than the indirect influence through the effectiveness of financial management, so that this variable acts as a partial mediator. This indicates that increasing productivity in vocational school performance is not only influenced by the effectiveness of financial management, but also by other factors such as school program planning, implementation of learning activities, and the quality of the principal's leadership. Therefore, improving the quality of planning for the use of BOS funds, implementing fund distribution, and strengthening the managerial competence of principals needs to be continuously carried out to improve the effectiveness of financial management and the productivity of vocational school performance in a sustainable manner.

Conclusion

Based on the research objectives to analyze the influence of planning the use of BOS funds, implementation and distribution of BOS funds, and managerial competence on the productivity of SMK performance with the effectiveness of financial management as a mediating variable, it can be concluded that increasing the productivity of SMK

performance is largely determined by the quality of BOS fund governance that is planned, well implemented, and supported by adequate managerial competence of the principal. Systematic, needs-based, and participatory planning for the use of BOS funds has proven to be a key foundation for improving the effectiveness of school financial management. Timely, transparent, and regulatory-compliant implementation and distribution of funds strengthens school operational efficiency. Furthermore, the principal's managerial competence plays a strategic role in ensuring optimal planning, organizing, implementation, and oversight.

Effective financial management has been shown to be a crucial mechanism strengthening the relationship between managerial factors and vocational school productivity. Therefore, increased school productivity depends not only on the amount of funding received, but also on how those funds are planned, managed, and monitored professionally and accountably.

Suggestions

Based on the research conclusions, the suggestions that can be given are as follows:

1. Schools need to strengthen the planning and implementation of BOS funds in a participatory, timely, and compliant manner. School principals also need to improve their managerial competencies, particularly in financial management, through ongoing training and mentoring.
2. BOS fund managers are expected to strengthen internal control, transparency, and accountability so that funds are utilized optimally to increase school performance productivity.
3. The government needs to continue to provide guidance and supervision and provide programs to increase managerial capacity.
4. Further research is suggested to add other variables and expand the scope of research objects.

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