CENDEKIA
Jurnal Pendidikan dan Keagamaan

CENDEKIA: Jurnal Pendidikan dan Keagamaan
Vol. 3, No. 1, 2026, Page:59-74
p-ISSN 3046-9031
e-ISSN 3046-904x

TRUST-BASED EDUCATIONAL ADMINISTRATION IN ENHANCING TRANSPARENCY AND ACCOUNTABILITY AT SMA NEGERI 1 BONDOWOSO

Ainun Ma'rifah [1], Faizatul Khusniyah [2]
[1]Universitas Negeri Surabaya, Indonesia
[2]UIN Kiai Haji Achmad Siddiq Jember, Indonesia
Corresponding author: Ainunmarifahmarifah@gmail.com

ABSTRACT

Educational administration that focuses solely on procedural compliance has not fully ensured openness and accountability in school governance. Previous studies have predominantly examined transparency and accountability in school financial management, while trust (amanah) as an ethical foundation for educational administration as a whole, particularly in public schools, remains underexplored. This study aims to analyze the implementation of trust-based educational administration and its role in strengthening transparency and accountability at SMA Negeri 1 Bondowoso. A qualitative approach with a case-study design was employed in December 2025. Data were collected through semi-structured interviews with eight purposively selected informants, observation, and documentation. The data were analyzed thematically through coding, categorization, theme development, and interpretation; trustworthiness was maintained through source and technique triangulation and member checking. The findings show that trust is operationalized through clarity of responsibility, compliance with procedures, orderly documentation, openness of information, and willingness to account for program implementation. However, the timeliness of information delivery and consistency of reporting still require improvement. This study implies that the value of trust should be institutionalized through operational standards, leadership role-modelling, information systems, supervision, and continuous evaluation to build school governance with integrity.

***Keywords*:** Amanah, Educational Administration, Transparency, Accountability, School Governance

Received: 07-01-2026	Revised: 23-02-2026	Accepted: 28-03-2026

INTRODUCTION

Educational administration is a strategic component that determines the orderliness, effectiveness, and credibility of education provision in schools. It is concerned not only with record keeping and archiving, but also with program planning, division of duties, resource management, service delivery, supervision, reporting, and accountability to stakeholders. In practice, school administration requires an ethical foundation so that every authority and resource is used appropriately and in the interests of education. One relevant ethical value is trust (amanah), namely the willingness to carry out responsibilities honestly, fairly, consistently, and accountably. The principle of trust requires school administrators to safeguard the confidence placed in them by the government, community, parents, teachers, and students. Its implementation is expected to promote openness of information while clarifying accountability for every administrative decision and activity. Therefore, trust-based educational administration is important to examine as a foundation for building transparency and accountability in education provision at SMA Negeri 1 Bondowoso.

A number of previous studies have discussed transparency and accountability in the governance of educational institutions. Nurdiani found that transparency in managing school funds was realized through teacher involvement in budget preparation, while accountability was implemented through recording revenues and expenditures and preparing reports on the realization of school-fund use (Nurdiani, 2018). A study of School Operational Assistance fund management at MAN 5 Ciamis also found that the involvement of school committees, teachers, and education personnel in budget preparation was an important part of transparency and accountability practices (Ramdhani, 2023). Meanwhile, Rodliyah, Djamhuri, and Prihatiningtias revealed that accountability in Islamic educational institutions is not only administrative and social but is also grounded in the meaning of trust and spiritual accountability to God (Rodliyah et al., 2021). Other studies indicate that trust, honesty, and responsibility can shape administrators' conduct and strengthen stakeholders' confidence in educational institutions. These studies confirm that transparency and accountability are essential elements of educational administration. Islamic values also have the potential to provide an ethical and spiritual foundation for their implementation.

Nevertheless, previous research still reveals several limitations and gaps. First, most studies have focused on transparency and accountability in financial management or School Operational Assistance funds and thus have not described their application across the entire educational administration process. Second, transparency and accountability are generally examined as technical, procedural, and regulatory governance principles, whereas the value foundation that shapes administrators' awareness and conduct has received insufficient attention. Third, studies of trust have mostly been conducted in Islamic boarding schools and Islamic educational institutions, leaving its application in public secondary-school administration relatively underexplored. In fact, trust is a universal value that can be expressed through honesty, discipline, openness, responsibility, compliance with regulations, and willingness to account for one's work. Furthermore, few studies explain how trust is translated from the normative level into procedures, actions, and the work culture of school administration. This gap demonstrates the need for research connecting the ethical-spiritual dimension of trust with the administrative dimensions of transparency and accountability in a public-school context.

On the basis of this gap, the present study focuses on trust-based educational administration at SMA Negeri 1 Bondowoso. It aims to analyze the application of the principle of trust in educational administration, including planning, organizing, service delivery, document management, supervision, and reporting. It also seeks to explain how trust-based educational administration enhances transparency through openness of information, ease of access, clarity of procedures, and stakeholder involvement. In addition, the study analyzes the role of trust in improving accountability through clarity of responsibility, orderly documentation, compliance with provisions, and appropriate activity reporting. The inquiry addresses not only the existence of formal documents and procedures but also administrators' understanding, commitment, and practices. With this focus, the study is expected to provide a comprehensive account of the relationship between trust and educational administrative governance practices. It thereby addresses three research questions concerning the application of trust, transparency, and accountability at SMA Negeri 1 Bondowoso.

Theoretically, this study is expected to contribute to educational administration and management by positioning trust as an ethical foundation of school governance. It broadens the discussion of transparency and accountability, which has predominantly been understood through regulatory and procedural approaches, toward an approach integrating values, awareness, and moral responsibility. This integration can enrich the concept of value-based educational administration, particularly by explaining the relationship among spiritual dimensions, administrative conduct, and institutional governance. Practically, the findings are expected to serve as evaluation material for SMA Negeri 1 Bondowoso in strengthening openness of information, administrative orderliness, and accountability mechanisms. They may also guide principals, administrative personnel, teachers, and school committees in building an honest, open, disciplined, and responsible work culture. Moreover, the study can provide an initial framework for other schools to operationalize the principle of trust into observable administrative indicators and practices. Thus, it is expected to offer not only a conceptual contribution but also practical relevance for strengthening educational governance with integrity.

METHOD

This study employed a qualitative approach with a case-study design. The qualitative approach was selected because the study sought an in-depth understanding of the application of trust in educational administration and its role in strengthening school transparency and accountability. The case-study design was used to examine the phenomenon intensively within a specific institutional context, namely SMA Negeri 1 Bondowoso. Through this design, administrative practices were examined not only in terms of formal procedures but also through administrators' understanding, experiences, conduct, and interactions. The study was conducted in December 2025 and covered preparation, data collection, verification of data completeness, and confirmation of initial findings.

The study involved eight informants selected through purposive sampling. Selection criteria included direct involvement in planning, implementing, supervising, or evaluating school administration; an understanding of transparency and accountability mechanisms; and willingness to provide information relevant to the research focus. Informants represented school leadership, administrative management, teachers, and school stakeholders. This diversity of positions was necessary to obtain perspectives from policy makers, administrative implementers, and recipients of administrative information or services. To protect confidentiality, each informant was assigned a code, as presented in Table 1.

Table 1. Research Informants

No.	Code	Position/Role	Basis for Selection
1	KS	Principal	Responsible for school administrative policy and supervision
2	WKS	Vice principal	Involved in coordinating and implementing school programs
3	KTU	Head of administration	Coordinates administrative services and documents
4	STU	Administrative staff	Performs record keeping, archiving, and administrative services
5	BD	School treasurer	Manages school financial recording and reporting

6	GR-1	First teacher	Familiar with the implementation and openness of academic administration
7	GR-2	Second teacher	Familiar with administrative services and program accountability
8	KM	School committee	Represents stakeholders in supervision and receipt of information

Data were collected through in-depth interviews, observation, and documentation. Semi-structured interviews used a guide developed around three research focuses: the application of trust-based educational administration, transparency, and accountability. Interview topics included informants' understanding of trust, allocation of responsibilities, openness of information, orderly record keeping, compliance with procedures, supervision, and reporting and accountability mechanisms. Interviews were recorded with informants' consent and supplemented by field notes. Observations covered administrative service processes, work coordination, document management, information dissemination, and forms of accountability for school activities. Documentation was used to examine the organizational structure, work programs, operational procedures, meeting minutes, administrative records, activity reports, and other relevant accountability documents. Financial or restricted internal documents were used only after permission had been obtained from the school.

Data collection proceeded in several stages. The first involved obtaining research permission and identifying informants according to the predetermined criteria. The second consisted of preparing interview guides and observation sheets based on the research focus. The third encompassed interviews, observations, and document collection during December 2025. The fourth involved verbatim transcription of interviews, compilation of observation notes, and classification of documents by research focus. The final stage consisted of rechecking data completeness and seeking clarification from informants when information was unclear or differed across sources. Data collection ended when information from different informants showed recurring patterns and the data were considered sufficient to answer all research questions.

The data were analyzed using thematic analysis conducted interactively from the outset of data collection. The analysis involved reading the entire dataset, assigning initial codes, grouping codes into categories, developing themes, reviewing their fit with the data, and constructing interpretations. The main themes were directed toward three focuses: forms of trust implementation in educational administration, strengthened transparency, and strengthened accountability. Relationships among themes were then analyzed to explain how trust was translated into school administrative conduct and procedures. Interview findings were compared with observations and documentation so that interpretations did not rely solely on informants' statements. Direct quotations presented in the findings were identified by informant codes without names or personal information.

Data trustworthiness was maintained through source triangulation, technique triangulation, member checking, and maintenance of an audit trail. Source triangulation compared information from school leaders, administrative personnel, teachers, the treasurer, and the school committee. Technique triangulation compared interview, observation, and documentation data. Member checking was conducted by confirming summaries or preliminary interpretations with relevant informants. The researcher also retained interview transcripts, field notes, supporting documents, and records of theme development as an audit trail. Before data collection, each informant received an explanation of the study's purpose, form of participation, data confidentiality, and right to withdraw. Informant identities were anonymized through codes, and all research data were used solely for academic purposes.

RESULTS AND DISCUSSION

1. Implementation of Trust-Based Educational Administration at SMA Negeri 1 Bondowoso

Interview findings show that trust-based educational administration at SMA Negeri 1 Bondowoso is understood as performing duties in accordance with each staff member's authority, applicable provisions, and responsibilities. Trust is interpreted not only as a religious value but is also translated into timely service, disciplined record keeping, compliance with procedures, and willingness to account for one's work. The principal explained that allocating duties is the initial step in ensuring that every program has a clearly designated person in charge. In his view, trust-based administration must begin with an awareness that a position is a responsibility that must not be used for personal interests.

> *"We instill the understanding that every position is a trust. Therefore, every program must have a clearly identified person in charge, targets, schedule, and report. Once someone accepts a duty, they must carry it out according to the rules and be willing to explain the results." (KS)*

This statement indicates that trust is operationalized through a clear division of duties and accountability mechanisms. The vice principal added that duties are assigned not only according to structural position but also with consideration of personnel competence and capacity. Each division prepares a work program, identifies its needs, and reports on implementation in evaluation meetings. Coordination is undertaken to prevent overlapping work and ensure that school decisions are implemented consistently.

"Duties are assigned according to each person's area and abilities. We try to ensure that every task has a clearly identified person in charge. In meetings, each division presents its plans, progress, constraints, and activity results. That is part of being trustworthy in carrying out the duties assigned." (WKS)

At the technical implementation level, trust is reflected in the orderly management of correspondence, student data, personnel documents, activity archives, and administrative services. The head of administration stated that every incoming and outgoing document must be recorded, classified, and stored according to its type and importance. Documents are managed to ensure that information can be retrieved when needed. The system is also intended to reduce the risk of loss, unauthorized use, or unaccountable alteration of data.

"All incoming and outgoing correspondence must be recorded. Student and personnel documents and activity reports are also stored according to their classifications. For us, trust means that school data must not be managed carelessly, because some information must be disclosed while other information must be protected." (KTU)

The administrative staff member confirmed that trust is also related to the quality of services provided to teachers, students, and the community. Services are delivered according to queue order, completeness of requirements, and applicable procedures, without differentiating between service users' backgrounds. If a document cannot yet be completed, staff are obliged to explain the reason and the expected completion time. Thus, trust is evident not only in document management but also in fair, responsive, and honest service.

"We try to provide services according to the queue and requirements. If a file is incomplete, we explain what must be added. If the service has not been completed, the applicant is also informed of the reason. We must not say that something is finished when it has not yet been done." (STU)

Based on these data, the implementation of trust-based educational administration encompasses four main practices: a clear division of responsibility, performance of duties according to procedures, orderly document management, and honest and fair service. Trust is the principle that connects personnel's moral awareness with the performance of administrative obligations. Nevertheless, its implementation still requires regular supervision, coordination, and evaluation so that it does not depend solely on individual integrity.

2. **Trust-Based Educational Administration in Enhancing Transparency**

Interview findings show that transparency is implemented by communicating information about programs, budgets, service procedures, assignment of duties, and the results of school activities. Openness is not understood as unrestricted disclosure of all information but as providing relevant information to interested parties. Information is communicated through meetings, notices, bulletin boards, internal communication groups, and report documents. Transparency is also practiced from the planning stage by involving school leaders, teachers, education personnel, and the school committee.

The school treasurer explained that budget openness is implemented by preparing plans based on each division's programs and needs. Proposed needs are discussed before being included in the school budget plan. Every expenditure must be supported by transaction evidence and correspond to the predetermined budget item. Budget information is then communicated to parties with authority and an interest in school program management.

> *"The budget is not prepared by the treasurer alone. Each division submits its program and needs, which are then discussed jointly according to priorities and available funds. During implementation, every expenditure must have supporting evidence and must conform to the agreed plan." (BD)*

Teachers also experience transparency in the implementation of academic programs and school activities. The first teacher explained that information on programs, assignment of duties, schedules, and the use of activity budgets is conveyed through meetings or school communication media. In the teacher's view, openness helps teachers understand the basis for decisions and reduces suspicion or misunderstanding among school personnel.

> *"When there is a program or activity, its purpose, responsible personnel, schedule, and available budget are usually explained. If the information is*

communicated from the beginning, teachers can understand school decisions more easily and fewer questions arise afterward." (GR-1)

Nevertheless, interviews also show that transparency is not always implemented with the same degree of speed and completeness. The second teacher stated that certain information is sometimes received late by those implementing activities. This occurs particularly when schedules change, budgets are adjusted, or policies must be implemented immediately. Delayed information can affect implementers' preparedness and produce differing interpretations.

"In general, information is communicated through meetings and the school group. However, information about changes to activities or schedules is sometimes received close to the implementation date. In my view, transparency means not only disclosing information but also communicating it on time." (GR-2)

From the perspective of external stakeholders, the school committee is involved in discussions of programs and needs concerning students and the community. The committee receives explanations about activity plans, school priorities, and the use of resources. Such involvement enables the committee to provide advice and convey information to parents. However, the information supplied continues to respect the authority and confidentiality attached to certain documents.

"The committee is usually invited when the school discusses programs related to students' and parents' needs. We are given explanations about the program's purpose, requirements, and implementation. If something needs to be conveyed to parents, we help communicate it in language that is easy to understand." (KM)

These findings show that the principle of trust promotes transparency through openness in planning, information dissemination, stakeholder involvement, and the provision of administrative evidence. Personnel who regard information as part of their trust tend not to conceal decisions that relevant parties should know. However, transparency must still be strengthened through more consistent, timely, accessible, and documented information standards. Sound transparency is determined not only by the availability of information but also by its clarity, timeliness, and relevance to recipients' needs.

3. Trust-Based Educational Administration in Enhancing Accountability

Interview findings show that accountability is realized through clearly designated persons in charge, evidence of implementation, report preparation, supervision, and evaluation of school programs. Each activity is required to have planning documents, assignment letters, activity records, evidence of budget use, and an implementation report appropriate to the program's characteristics. These documents provide a basis for assessing conformity between plans and realization. Accountability is directed not only toward school leaders or government but also toward the school community, parents, and society.

The principal stated that evaluation is used to ensure that every program is implemented as planned and benefits the school. When discrepancies are found among plans, implementation, and reports, the person in charge is asked to explain and make corrections. This mechanism shows that trust requires both openness and a willingness to accept correction.

> *"Every activity must be reported, not only in terms of how its funds were used but also its implementation and results. If there is a difference between the plan and implementation, the person in charge must explain the reason. We do not immediately assign blame, but there must be an explanation and accountable follow-up." (KS)*

The head of administration added that administrative accountability depends heavily on complete evidence and orderly archives. A report unsupported by documents is considered not to have met administrative accountability requirements. Consequently, every unit is encouraged to submit documents on time so that examination and storage can be properly completed.

> *"Reports must be supported by documents. It is not enough simply to say that an activity has been conducted. There must be an assignment letter, attendance list, documentation, proof of expenditure if a budget was used, and an activity-results report. Those documents form the basis of accountability." (KTU)*

In financial administration, accountability is realized through conformity between expenditures and plans, complete transaction evidence, record keeping, examination, and periodic reporting. The school treasurer stated that every use of funds must be traceable through supporting documentation. If evidence is incomplete or an expenditure does not comply with provisions, the recording and accountability process cannot be completed.

> *"For every disbursement, its purpose, the person responsible, and the transaction evidence must be clear. If the evidence is incomplete, we ask the activity organizer to complete it. This is not intended to make matters difficult, but to ensure that the report can be examined and accounted for." (BD)*

Accountability also concerns responsibility for program outcomes, not merely document completeness. The vice principal stated that completed programs are evaluated in terms of goal achievement, resource use, constraints, and follow-up. Activity reports therefore do not end as a fulfillment of administrative obligations but are used to improve subsequent programs.

> *"In evaluations, we do not merely check whether a report has been submitted. We examine whether the activity objectives were achieved, what constraints arose, how resources were used, and what must be improved. Accountability must therefore extend to results, not just paperwork." (WKS)*

Teachers are also responsible for preparing instructional documents, recording activity implementation, processing assessment results, and submitting reports on schedule. The first teacher stated that these obligations encourage teachers to work more systematically because their work can be examined and evaluated. Meanwhile, the administrative staff member observed that several units still submit documents late, particularly when activities take place close together.

> *"Teachers are responsible for instructional documents, teaching implementation, assessment, and reporting. When these are periodically reviewed, we are encouraged to be more systematic. We realize that our work must be explainable and supported by evidence." (GR-1). "A recurring problem is the late submission of reports or supporting documents. The activity is complete, but the files are not immediately submitted. We have to issue reminders so that school archives and reports remain complete." (STU)*

The school committee views accountability as the school's willingness to explain program implementation to the community. Such explanations are necessary to maintain parents' trust and prevent misunderstandings about school policies. The committee also provides input when programs need improvement or adjustment to students' needs.

> *"The community does not always need highly technical explanations, but the school should explain the purpose of a program, its implementation, and its benefits for students. When the school is willing to explain and accept feedback, parents' trust is also better maintained."* (KM)

Overall, the findings show that trust-based educational administration supports accountability through clarity of responsibility, orderly documentation, reporting, evaluation, and openness to examination. Trust creates an awareness that every duty must not only be performed but must also be explainable and demonstrable. However, the effectiveness of accountability still faces constraints in the form of delayed report submission, varying levels of orderliness across units, and inconsistent documentation quality. Strengthening accountability therefore requires consistent administrative standards, periodic supervision, an integrated filing system, and continuous capacity building for all administrative personnel.

Across the three research focuses, the findings show that trust serves both as a moral foundation and a working principle in educational administration. Trust is translated into honest, disciplined, fair, open, and responsible performance of duties. Its implementation strengthens transparency through information dissemination and stakeholder involvement, while accountability is reinforced through documentation, reporting, examination, and evaluation. Nevertheless, consistency still requires improvement, particularly in the timely communication of information and submission of reports. These findings confirm that trust will have a tangible influence on school governance when it is translated into clear procedures, a shared work culture, and continuous supervision mechanisms.

CONCLUSION

Based on the study, trust-based educational administration can be positioned as an ethical and institutional foundation for building school governance with integrity. Trust provides a moral orientation for exercising authority, while transparency and accountability provide mechanisms through which every administrative decision and action can be known, examined, and accounted for. Strengthening educational administration therefore cannot be achieved merely by fulfilling formal procedures; it requires the institutionalization of trust in work culture, leadership, information systems, supervision, and organizational evaluation.

This study is limited by its single-school case-study design, relatively short duration, and involvement of only eight informants; therefore, its findings cannot be generalized to all educational institutions. The data also rely largely on interviews, allowing subjectivity and informants' tendency to provide normative responses. Future studies should involve several schools with different characteristics, extend the observation period, and broaden participation to include students and parents. Multi-case or mixed-methods designs are also needed to examine the relationships among trust-based administration, transparency, accountability, stakeholder confidence, and the quality of educational services.

REFERENCES

Adil, A. S. N. A., & Tafsir, M. (2024). Analisis akuntabilitas dan transparansi pengelolaan dana BOS di SMP Negeri 18 Lau Kabupaten Maros. *Remittance: Jurnal Akuntansi Keuangan dan Perbankan,* 5(2). https://ejurnal.swadharma.ac.id/index.php/remittance/article/view/517

Adnan, M. I., Aliamin, A., & Mulyany, R. (2023). Accountability of traditional Islamic boarding school in Aceh. *Jurnal Ilmiah Ekonomi Islam, 9*(2), 1885–1890. https://doi.org/10.29040/jiei.v9i2.8495

Adzkia, R., Anastasya, F., Awalliyah, N. S., & Kusumaningrum, H. (2024). Manajemen keuangan sekolah: Transparansi dan akuntabilitas dalam pengelolaan dana. *Al-Gafari: Manajemen dan Pendidikan, 2*(3), 278–289. https://doi.org/10.66886/algafari-mp.v2i3.140

Ahmed, E. I. (2025). A systematic review of ethical leadership studies in educational research from 1990 to 2022. *Educational Management Administration & Leadership*. https://doi.org/10.1177/17411432231193251

Akhyar, Y. (2024). Public accountability in financial management practice at Islamic education institutions: A survey research. *Al-Ishlah: Jurnal Pendidikan, 16*(3). https://doi.org/10.35445/alishlah.v16i3.4372

Amin, N. W., Indriani, E., & Mariadi, Y. (2022). Akuntabilitas dan transparansi pengelolaan dana Bantuan Operasional Sekolah pada sekolah dasar di Kecamatan Mataram tahun 2021. *Jurnal Riset Mahasiswa Akuntansi, 2*(1), 166–174.

Arar, K., & Saiti, A. S. (2022). Ethical leadership, ethical dilemmas and decision making among school administrators. *Equity in Education & Society, 1*(1), 126–141.

Badriah, S., Rahman, K. A., & Muazza. (2022). Manajemen dana Bantuan Operasional Sekolah untuk pencapaian mutu pembelajaran. *Jurnal Administrasi Pendidikan, 29*(2). https://doi.org/10.17509/jap.v29i2.46895

Bantwini, B. D. (2023). Navigating the tension between external educational accountability demands and contextual realities: Perspectives of school principals in South Africa. *Journal of Educational Change, 24*, 651–672. https://doi.org/10.1080/13632434.2023.2186847

Da'as, R. (2025). Role of ethical school leadership in shaping adolescents' aggressive attitudes: A doubly latent multilevel SEM analysis. *Educational Management Administration & Leadership*. https://doi.org/10.1177/17411432231216580

Fajar, C. M., & Sulistiawati, S. (2024). Pengaruh akuntabilitas, transparansi, dan partisipasi terhadap efektivitas pengelolaan dana BOS. *Financia: Jurnal Akuntansi dan Keuangan,* 5(2), 70–80. https://doi.org/10.51977/financia.v5i2.1746

Firmansyah, Husni, M., Rosad, A., Al Ghozali, M. I., & Kaca, G. (2025). Islamic ethics and morality in the educational bureaucracy. *Incare: International Journal of Educational Resources,* 5(5). https://ejournal.ijshs.org/index.php/incare/article/view/1137

Hsieh, C. C., Tai, S. E., & Li, H. C. (2023). A bibliometric review of ethical leadership research: Shifting focuses and theoretical insights. *AERA Open, 9*, 1–18. https://doi.org/10.1177/23328584231209266

Indriati, I., Nurkolis, N., & Ginting, R. B. (2025). Peran komite sekolah dan manajerial kepala sekolah dalam transparansi dana BOS. *Edukatif: Jurnal Ilmu Pendidikan, 7*(1). https://doi.org/10.31004/edukatif.v7i1.7689

Kartika, S., Mane, A., & Setiawan, A. (2023). Analisis transparansi dan akuntabilitas pengelolaan dana Bantuan Operasional Sekolah di SMAN 12 Makassar. *Accounting, Accountability, and Organization System Journal, 1*(3), 119–123. https://doi.org/10.56326/access.v1i3.2046

Liu, S., & Yin, H. (2023). How ethical leadership influences professional learning communities via teacher obligation and participation in decision making: A moderated-mediation analysis. *Educational Management Administration & Leadership, 51*(2), 345–364. https://doi.org/10.1177/1741143220975766

Lukas, A. O. (2024). Transparansi pengelolaan dana Bantuan Operasional Satuan Pendidikan di SMP Negeri 230 Jakarta. *Jurnal Edukasi dan Multimedia, 2*(2), 8–20. https://doi.org/10.37817/jurnaledukasidanmultimedia.v2i2.3908

Marlisa, R., Fuadi, R., & Adria, A. (2024). Pengelolaan dana Bantuan Operasional Sekolah di sekolah menengah atas Kota Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi,* 9(2), 107–117. https://doi.org/10.24815/jimeka.v9i2.26865

Mehir, S., Sukarnoto, T., & Herdiana, F. (2022). Transparansi dan akuntabilitas manajemen pembiayaan pendidikan Islam: Kajian konseptual. *Eduvis: Jurnal*

Manajemen Pendidikan Islam, 7(2). https://doi.org/10.47453/eduvis.v7i2.4236

Mifsud, D. (2023). A systematic review of school distributed leadership: Exploring research purposes, concepts and approaches in the field between 2010 and 2022. *Journal of Educational Administration and History*. https://doi.org/10.1080/00220620.2023.2182585

Musfirah, A. F., Nurlaila, N., & Nasution, Y. (2024). Akuntabilitas dan transparansi dana BOS: Transformasi melalui penerapan sistem informasi akuntansi UPT SLB-E Negeri Pembina Tingkat Provinsi. *Jesya: Jurnal Ekonomi dan Ekonomi Syariah,* 7(2), 1848–1863. https://doi.org/10.36778/jesya.v7i2.1717

Nuristighfar, H. F., & Sukmana, H. (2022). Effectiveness of public elementary school operational assistance fund management policy. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan,* 8(2), 201–212. https://doi.org/10.32678/tarbawi.v8i02.6654

Oktavia, D., Trihantoyo, S., & Windasari. (2023). Pengelolaan dana Bantuan Operasional Sekolah di SDN Tambaksari I. *Journal on Education,* 5(4), 16371–16378. https://doi.org/10.31004/joe.v5i4.2790

Rachman, D., Setiawan, D., & Nugraha, R. M. T. (2022). Pengaruh akuntabilitas dan transparansi terhadap efektivitas pengelolaan dana Bantuan Operasional Sekolah di SMA Sasama. *Akurat: Jurnal Ilmiah Akuntansi, 13*(3), 73–86. https://ejournal.unibba.ac.id/index.php/akurat/article/view/1064

Rachmawati, U. (2023). Penerapan transparansi dan akuntabilitas pengelolaan dana BOS dalam program RKAS di SDN Made 1 Surabaya. *Jurnal Jendela Pendidikan, 3*(2), 212–219. https://doi.org/10.57008/jjp.v3i02.442

Rahman, I. K., Adiputra, I. M. P., & Hasniasari, R. (2023). Collaborative governance in the management of school operational assistance funds: A case study in Indonesia. *Cogent Business & Management, 10*(1), Article 2167089. https://doi.org/10.1080/23311975.2023.2167089

Ramdhani, R. F. (2022). Akuntabilitas dan transparansi pengelolaan dana Bantuan Operasional Sekolah. *Jurnal Tata Kelola Pendidikan,* 4(2), 95–104. https://doi.org/10.17509/jtkp.v4i2.61437

Santosa, S., Mihrajuddin, A., & Munastiwi, E. (2022). The implementation of school financial management system in managing the BOS fund. *Al-Idarah: Jurnal Kependidikan Islam,* 12(2), 145–155. https://doi.org/10.24042/alidarah.v12i2.10905

Simanjuntak, M. N., Nafiati, D. A., & Hendaryati, N. (2024). Menuju pendidikan berintegritas: Studi transparansi dan akuntabilitas dalam pengelolaan dana BOS. *Journal of Education Research,* 5(4), 6191–6197. https://doi.org/10.37985/jer.v5i4.1588

Suwardhiti, E., Diatmika, I. P. G., & Yuniarta, G. A. (2024). Pengaruh pengelolaan dan aksesibilitas laporan BOS terhadap persepsi komite sekolah: Akuntabilitas keuangan sebagai variabel mediasi. *Jurnal Ilmiah Akuntansi dan Humanika, 14*(1), 21–32. https://doi.org/10.23887/jiah.v14i1.75749