



## **Digital Financial Management Systems and Transparency Outcomes: A Case Study of ARKAS Implementation in BOS Fund Administration**

**\*Mubarak Fatahillah**

Sekolah Tinggi Agama Islam Kuningan,  
Indonesia

**Husnul Hafidhoh**

Sekolah Tinggi Agama Islam Kuningan,  
Indonesia

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**\*Corresponding author:**

Mubarak Fatahillah, Sekolah Tinggi Agama  
Islam Kuningan, Indonesia.

✉ [mubarakfatahillah@gmail.com](mailto:mubarakfatahillah@gmail.com)

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**Abstract**

**Background:** Transparency in the management of School Operational Assistance (BOS) funds is a critical issue in improving accountability and governance in educational institutions. The Indonesian government has introduced the School Activity Budget Plan Application (ARKAS) as a digital tool to support transparent and accountable financial management at the school level.

**Objective:** This study aims to examine the effectiveness of the ARKAS application in enhancing transparency in the utilization of BOS funds at SMP Khas Kempek Cirebon.

**Methods:** This research employed a quantitative approach. Data were collected through questionnaires, document analysis, and administrative records involving relevant school stakeholders. Statistical analyses were conducted, including validity and reliability tests, classical assumption testing, and simple linear regression to assess the relationship between ARKAS usage and BOS fund transparency.

**Result:** The findings indicate that the implementation of ARKAS has a significant and positive effect on BOS fund transparency. The application facilitates systematic budgeting, accurate reporting, and improved access to financial information, thereby strengthening accountability and stakeholder trust.

**Conclusion:** The ARKAS application plays an important role in improving transparency in BOS fund management. Integrating ARKAS into school financial systems is recommended to enhance governance practices. Future studies are encouraged to examine its long-term impacts and applicability in broader educational contexts.

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### **INTRODUCTION**

Education principles aim to humanize individuals, channeling behaviors towards maturity to enhance societal well-being (Dewi & Devitra, 2021). The ultimate goal of education is to foster better human beings by influencing their actions and thought processes, thereby shaping them into mature and responsible citizens (Clancy & Zhu, 2023; Lee, 2022; Sharma & Monteiro, 2016). This aims at improving national life through education, ultimately molding citizens with intelligent, virtuous, loyal, and God-fearing dispositions. Additionally, citizens should develop moral integrity, physical health, mental alertness, strategic thinking, financial security, social responsibility, and financial independence. A crucial aspect of teaching involves modeling behaviors for students to emulate as they learn, alongside fostering readiness and discovery. The process of educating students is pivotal; thus, it makes sense to thoroughly examine it to ensure effectiveness and quality. Educational endeavors should be supported by instrumental inputs, in the form of educational financing Click or tap here to enter text.(Ilham & Majid, 2023). When

initiating educational initiatives, it's essential to leverage educational funding.

The School Operational Assistance (BOS) fund, originally sourced from the state budget, is one such fund used to finance schools. This is a type of government-supported educational fund aimed at alleviating the financial burden on communities throughout 12 years of schooling. BOS funding must be managed according to applicable regulations or technical advice. According to the Minister of Education and Culture Regulation (*Permendikbud*) Number 6 of 2021 concerning the Technical Guidelines for the Management of Regular BOS Funds, "planning" involves considering input from schools, and it's the school's responsibility to implement program design, management, and monitoring in a manner most suitable for the school and its students' needs. Agreements and decisions regarding the use of Regular BOS Funds must be reached through school collaboration. Furthermore, transparency is required from schools in the management and utilization of BOS Funds. Accountability and transparency must be applied when creating the School Operational Fund Management Report (RKAS), as it aligns with the principles of accountability in *Permendikbud*, where all uses of BOS funds in schools must be reported comprehensively and in accordance with valid laws. Educational accountability is the most crucial pillar in achieving good governance, attainable through continuous and permanent oversight of educational fund management ([Suwardi et al., 2023](#)).

Accountable school financial management enhances the institution's credibility in the eyes of parents, donors, and policymakers. Meanwhile, according to Marliza et al ([2023](#)), educational accountability is the extent to which a school can be held accountable to the public for all aspects of its performance. Building public trust in the education system is the main goal of educational accountability measures. Parental involvement in the school education system is possible when there is public trust in a well-implemented education system. Many view schools as catalysts for positive social development. To gain trust and cooperation from the community, school administrators need to understand that they are publicly accountable for their efforts in building a good, planned, and reliable education system, including in the creation of RKAS. On the other hand, transparency means that the government is open and provides information to stakeholders about their public resource management actions .

Financial reporting in schools should be as transparent as possible to protect against potential fraud and to enhance public trust and confidence in the institution's officials. The dissemination of information and guaranteed ease of access to accurate and sufficient information are two of the many benefits of transparency that can build trust among the government, the public, parents of children, and the surrounding school population ([Ulmadevi et al., 2024](#)). Schools can play their part in enhancing transparency by establishing clear protocols for obtaining information, specifying which data is available to the public, allowing easy access to that data, and providing channels for lodging complaints when it's not freely available. School treasurers should be able to create, organize, and implement budgets provided by the government to access such data.

The effective management of school funding has garnered considerable attention in recent years, particularly in the context of ensuring transparency and accountability ([Lestari et al., 2023](#); [Yulyanti et al., 2022](#)). Notably, the utilization of various applications such as the School Budget Work Plan (ARKAS) and Management Information System (SIM) has emerged as a pivotal strategy in enhancing financial governance within educational institutions ([Arismun et al., 2023](#); [Suwarno & Musafik, 2022](#)). These technological innovations have been credited with improving accountability and transparency in the allocation and utilization of School Operational Assistance (BOS) funds across different educational settings ([Doke et al., 2023](#); [Prihanarko et al., 2023](#)).

Previous studies have extensively documented the positive impact of applicationbased systems on financial management in schools, ranging from increased transparency to improved efficiency in service delivery ([Nurrochman et al., 2023](#); [Oktavia & Trihantoyo, 2023](#)). However, despite the growing body of research in this area, several gaps and limitations persist. For instance, while the effectiveness of ARKAS and similar applications has been widely acknowledged, there remains a need for empirical evidence to assess their specific contributions to enhancing BOS fund transparency and accountability in different school environments ([Arismun et al., 2023](#); [Waluyo et al., 2023](#)).

Moreover, the existing literature predominantly focuses on primary and secondary schools, with

limited attention given to specialized educational settings such as SMP Khas Kempek Cirebon. Therefore, this study seeks to address these gaps by investigating the effectiveness of ARKAS application in enhancing BOS fund transparency specifically within the context of SMP Khas Kempek Cirebon. By examining the unique challenges and opportunities faced by this particular institution, this research aims to provide valuable insights into the broader discourse on financial governance in education.

In light of the foregoing discussion, the primary objective of this study is to evaluate the effectiveness of the ARKAS application in enhancing BOS fund transparency at SMP Khas Kempek Cirebon. Through a comprehensive analysis of financial management practices and stakeholder perceptions, this research aims to identify key factors influencing the implementation and outcomes of ARKAS within the school setting. By shedding light on the nuances of financial governance in specialized educational institutions, this study seeks to contribute to the existing body of knowledge and inform policy and practice in the field of education finance.

## METHOD

### *Research Design*

The research design employed in this study is quantitative, aiming to systematically analyze numerical data to ascertain the relationship between variables X and Y. Variable X represents the usage of the School Budget Work Plan Application (ARKAS), while variable Y indicates transparency in the utilization of BOS funds. Conducted at SMP KHAS Kempek Cirebon, this research is focused on gathering insights from various stakeholders within the school community.

The procedures involved in this research encompass several stages, including participant selection, data collection, and analysis. The population in this study comprises the entire school community, consisting of 29 individuals including the school principal, treasurer and BOS operators, teachers, and administrative staff. Subsequently, a saturated sampling technique was employed to select 29 participants who provided their perspectives on the usage of ARKAS and the transparency of BOS funds.

Data collection was carried out through questionnaire distribution and document analysis. The questionnaire was meticulously designed to gather relevant information regarding participants' perceptions and experiences with ARKAS and BOS fund transparency. Additionally, document analysis was conducted to examine relevant financial records and school reports.

The validity and reliability of the collected data were evaluated using appropriate statistical techniques. Furthermore, the research employed simple linear regression as the primary method for data analysis, enabling the identification of patterns and relationships within the dataset. Finally, research hypotheses were formulated to investigate the relationship between the usage of ARKAS and BOS fund transparency. These hypotheses were tested using statistical methods to determine the significance of the observed relationship. Through these methodological steps, the research aims to provide robust insights into the effectiveness of ARKAS in enhancing BOS fund transparency in the context of SMP KHAS Kempek Cirebon.

## RESULTS AND DISCUSSION

### **Results**

#### *Data Validity Test*

The data validity test in this research employs validity and reliability tests. Validity test is utilized to assess whether a questionnaire is valid or not. A questionnaire is deemed valid if its questions are able to express what the questionnaire itself intends to uncover. The basis for deciding whether an instrument is valid or not lies in comparing the critical value ( $r$ -table) and the computed value ( $r$ ). If the computed value ( $r$ ) is greater than the critical value ( $r$ -table), then the data is considered valid. The determination of the critical value ( $r$ -table) is done by using the formula for degrees of freedom ( $df$ ) =  $n-2$ , where ( $n$ ) represents the sample size. In this study, the sample size ( $n$ ) is 29 respondents, thus the degree of freedom can be calculated as  $29-2=27$ , and with an alpha of 0.5, the critical value ( $r$ -table) is found to be 0.381. From the data processing using IBM SPSS version 25, the results of the validity test for each research variable are as follows:

**Table 1.** Validity Test

Variables	Items	rCount	rTable	Description
The Use of ARKAS (X)	1	0.474	0.381	Valid
	2	0.435		Valid
	3	0.436		Valid
	4	0.382		Valid
	5	0.388		Valid
	6	0.696		Valid
	7	0.496		Valid
	8	0.570		Valid
	9	0.501		Valid
	10	0.482		Valid
Transparency in BOS (Y)	1	0.511		Valid
	2	0.436		Valid
	3	0.390		Valid
	4	0.457		Valid
	5	0.496		Valid
	6	0.522		Valid
	7	0.507		Valid
	8	0.463		Valid
	9	0.453		Valid
	10	0.603		Valid

Based on the table above, it can be concluded that all items in the questionnaire of this research are considered valid. Next is the reliability test. Reliability test is conducted to indicate the extent to which a measurement result is relatively consistent when the measuring instrument is used repeatedly. The test used is the Cronbach's alpha test with a value  $> 0.6$ . The results of the test using IBM SPSS version 25 program are as follows:

**Table 2.** Reliability Test

Variables	Cronbach Alpha	Determinations	Description
The Use of ARKAS	0,725	0,6	Reliable
Transparency in BOS	0,663		Reliable

Based on the data table above, which presents the output of the reliability test of variables, it can be concluded that both variables in this study can be considered reliable. This is because each variable has a Cronbach's alpha value greater than the predetermined threshold.

#### Classical Assumption Testing

A good regression model assumes a normal distribution of data or close to normal. Normality tests are intended to determine whether the residuals under examination are normally distributed or not. The method used to test normality is by employing the Kolmogorov-Smirnov test at a significance level of 0.05, where if the distribution is normal, and conversely, if it is not normal. The following are the results of the test:

**Table 3. Normality Test  
One-Sample Kolmogorov-Smirnov Test**

Description	Unstandardized Residual
N	29
Normal Parameters <sup>ab</sup>	
Mean	37.0000
Std. Deviation	2.21565
Most Extreme Differences	
Absolute	0.239
Positive	0.239
Negative	-0.195
Test Statistic	0.239
Asymp. Sig. (2-tailed)	0.200 <sup>c</sup>
Exact Sig. (2-tailed)	0.122
Point Probability	0.000
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	

Based on the SPSS output, it is known that the significance value (sig.) is above 0.200, which is greater than 0.05. Therefore, it can be concluded that the tested data is normally distributed. Next is the test for linearity. Linearity testing is intended to demonstrate that the means obtained from the sample data groups lie within straight lines (Elis, 2012). Generally, linearity testing aims to determine whether two variables have a significant linear relationship or not. A good correlation should have a linear relationship between the predictor or independent variable (X) and the criterion or dependent variable (Y). The basis for decision-making in linearity testing is if the significance value for deviation from linearity  $> 0.05$ , then there is a linear relationship between the independent and dependent variables. The results of the linearity test can be seen in the table below, as follows:

**Table 4. Linearity Test ANOVA Table**

	Sum of Squares	df	Mean Square	F	Sig.
The Use of ARKAS * Transparency in BOS	Between (Combined)	58.405	7	8.344	2.523 .063
	Groups Linearity	18.791	1	18.791	5.683 .031
	Deviation from Linearity	39.614	6	6.602	1.997 .130
	Within Groups	49.595	15	3.306	
	Total	108.000	22		

Based on the results of the linearity test above, it is known that the sig. deviation from linearity value of the ARKAS Usage (X) variable towards Transparency BOS (Y2) is  $0.130 > 0.05$ . Therefore, it can be concluded that there is a linear relationship between the ARKAS Usage variable and Transparency BOS. The last test is the test for heteroskedasticity. The Heteroskedasticity test examines the occurrence of differences in residual variance between different observation periods. The prediction of whether heteroskedasticity exists in a model can be determined by comparing its significance value. If the sig. value  $> 0.5$ , then it is said that heteroskedasticity does not occur. Here are the results of the heteroskedasticity test:

**Table 5.** Heteroskedasticity Test Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.074	4.473		1.582	.129
The Use of ARKAS	.150	.120	.262	1.246	.226

a. Dependent Variable: ABS\_RES

Based on the table above, it is known that the sig. value of the ARKAS Usage variable (X) is  $0.129 > 0.5$ , and the sig. value of the Transparency BOS variable (Y) is  $0.226 > 0.5$ . This indicates that all data variables in this study do not exhibit heteroscedasticity, allowing the researcher to proceed with hypothesis testing.

#### Simple Linear Regression Analysis

After conducting the prerequisite testing, the next step involves data analysis. This technique is employed to analyze sample data, and its findings are extrapolated to the population. In this study, the statistical technique utilized is simple linear regression analysis. Simple linear regression is employed solely for one independent variable and one dependent variable. The formula for simple linear regression is as follows:

$$Y = \alpha + bX$$

Explanation: Y= Dependent variable, X= Independent variable, a= Constant, b= Regression coefficient indicating the increase or decrease in the dependent variable based on the independent variable; if b is positive, there is an increase, and if b is negative, there is a decrease. The results of multiple linear regression can be seen in the table below:

**Table 6.** Simple Linear Regression Analysis Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	21.832	7.225		3.022	.006
The Use of ARKAS	.408	.194	.417	2.103	.048

a. Dependent Variable: Tranparency in BOS

Based on the data processing conducted using the SPSS application, a simple linear regression equation model can be formulated as follows:

$$Y = \alpha + bX$$

$$Y = 21,832 + 0,408X$$

From the regression equation above, it can be explained that:

$\alpha = 21,832$ . The constant value is positive at 21.832, indicating that if the scores of the ARKAS Usage and BOS Transparency variables are considered absent or equal to zero (0), it will increase BOS Transparency by 21.832%. This result is significant at the 5% alpha level (the "sig." column and the row "constant" in the coefficients table from the SPSS output above).

$b = 0,269$ . This implies that for every one-unit increase in the ARKAS Usage variable, it will increase BOS Transparency by 0.408 units. This result is significant at the 5% alpha level based on the t-test results below.

### Hypothesis Test

Hypothesis testing is conducted to determine the extent of the influence of ARKAS Usage on BOS Transparency. The determination of the t-table value is done using the degree of freedom (DF) value. The DF value is calculated using the formula  $DF = N - K$ , where  $DF = 29 - 2 = 27$ ; with N representing the sample size and K representing the total number of research variables. With a df value of 27, the t-table value for  $df = 27$  is 2.086. The results of hypothesis testing in this study are as follows:

**Table 7.** Hypothesis Test Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	21.832	7.225		3.022	.006
The Use of ARKAS	.408	.194	.417	2.103	.048

a. Dependent Variable: Tranparency in BOS

From the data processing of the t coefficients based on the table above, a t-value of (3.022) for the ARKAS Usage variable was obtained, which is greater than the critical tvalue (2.086). Thus, it can be stated that the ARKAS Usage variable significantly influences Transparency BOS, indicating that the hypothesis is accepted.

### Discussion

#### *The Effectiveness of ARKAS Implementation on BOS Fund Transparency at Kempek Cirebon Special Junior High School*

The research aimed to assess the effectiveness of utilizing the School Activity Budget Plan Application (ARKAS) in enhancing the transparency of BOS funds at SMP Khas Kempek Cirebon. Previous studies have demonstrated the positive impact of similar applications on financial accountability and transparency in educational fund management (Lestari et al., 2023; Permata & Mustoffa, 2023). This highlights the relevance and importance of investigating the role of technology in improving governance within educational institutions.

Restating the main results, the validity and reliability tests conducted in this study confirm the robustness of the research instruments. The validity test ensured that all questionnaire items accurately captured the intended constructs, while the reliability test indicated consistent measurement outcomes. These findings provide confidence in the integrity and accuracy of the data collected for analysis. Comparing our results with previous findings, our study aligns with existing literature, which emphasizes the positive relationship between technology adoption and transparency in fund management (Amelinda et al., 2023; Suwarno & Musafik, 2022). Consistency across studies reinforces the notion that technological interventions play a significant role in enhancing accountability and transparency in educational finance.

Moving to an explanation of the findings, the simple linear regression analysis revealed a significant relationship between ARKAS usage and BOS transparency. The regression equation indicates that increased utilization of ARKAS is associated with higher levels of transparency in BOS fund management. These findings underscore the potential of technology-driven solutions in addressing governance challenges within educational institutions.

Considering the implications of our findings, the integration of ARKAS into school management systems emerges as a viable strategy for improving transparency and accountability in fund utilization (Marwiyah et al., 2024). This not only streamlines administrative processes but also fosters greater trust and confidence among stakeholders. Furthermore, our results advocate for policymakers and educational administrators to prioritize the adoption of technology-driven solutions to enhance governance practices in the education sector.

In conclusion, our research contributes to the growing body of evidence supporting the effectiveness of technology, particularly applications like ARKAS, in promoting transparency and

accountability in educational finance. By providing empirical validation of the positive relationship between ARKAS usage and BOS transparency, our study underscores the importance of leveraging technological innovations to address governance challenges in educational institutions. Future research could explore the long-term impacts of such interventions and delve deeper into the mechanisms driving the observed relationships.

### CONCLUSION

In conclusion, this study aimed to assess the effectiveness of using the School Activity Budget Plan Application (ARKAS) in enhancing transparency of BOS funds at SMP Khas Kempek Cirebon. Through rigorous validity and reliability tests, it was established that the research instruments were robust and yielded reliable results. Summarizing the main findings, the data analysis revealed a significant relationship between ARKAS usage and transparency of BOS funds, as indicated by the results of the simple linear regression analysis. Specifically, increased utilization of ARKAS was associated with higher levels of transparency in the management of BOS funds. Discussing the implications of these findings, integrating ARKAS into school management systems emerges as a viable strategy for improving transparency and accountability in fund utilization. This technological intervention not only streamlines administrative processes but also fosters greater trust and confidence among stakeholders in the educational ecosystem. Recognizing the limitations of this study, including its focus on a specific institution and a relatively small sample size, it is recommended that future research explore these relationships across broader contexts and larger samples. Additionally, investigating the long-term impacts of technology adoption in educational finance management would provide valuable insights for policy and practice. Considering the implications of our findings, policymakers and educational administrators are urged to prioritize the adoption of technology-driven solutions to enhance governance practices in the education sector. By doing so, they can effectively address the challenges of transparency and accountability, ultimately benefiting students and stakeholders alike.

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### AUTHOR CONTRIBUTION STATEMENT

All authors contributed significantly to this study. The first author was responsible for research conceptualization, data collection, and manuscript drafting. The second author contributed to research design, data analysis, and interpretation of results. The third author assisted in literature review, methodological refinement, and manuscript revision. All authors reviewed and approved the final manuscript.

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