

## RINGKASAN

Penyebab utama tingginya kasus korupsi yang terjadi di sekolah disebabkan oleh rendahnya tingkat akuntabilitas laporan keuangan sekolah. Laporan keuangan pengelolaan dana BOS sudah seharusnya disajikan secara akuntabel. Permasalahan yang muncul terkait akuntabilitas laporan keuangan pengelolaan dana BOS disebabkan karena kurangnya transparansi laporan keuangan pihak sekolah. Tujuan utama penelitian ini adalah untuk mengetahui determinan akuntabilitas pengelolaan dana bantuan operasional sekolah (BOS) di sekolah menengah pertama di kabupaten Muara Enim.

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan deskriptif yang menggunakan metode sampling pada sekolah menengah pertama di kabupaten Muara Enim. Tujuan penelitian ini adalah untuk mengetahui pengaruh transparansi, partisipasi *stakeholder*, dan kualitas SDM terhadap laporan keuangan pengelolaan dana bantuan operasional sekolah (BOS) di kabupaten Muara Enim. Populasi pada penelitian ini adalah seluruh sekolah menengah pertama (SMP) yang terdaftar di dinas pendidikan di kabupaten Muara Enim sebanyak 136 sekolah. Jumlah sampel penelitian adalah 60 sekolah, dimana penentuan sampel menggunakan teknik *sampling purposive* dan dipadukan dengan *nonprobability sampling*.

Hasil penelitian ini menunjukkan bahwa: 1. Transparansi laporan keuangan berpengaruh positif terhadap akuntabilitas laporan keuangan dana BOS. 2. Partisipasi *stakeholder* berpengaruh positif terhadap akuntabilitas laporan keuangan dana BOS. 3. Kualitas SDM berpengaruh positif terhadap akuntabilitas laporan keuangan dana BOS.

Kata kunci : Akuntabilitas Laporan keuangan, Transparansi, Partisipasi *stakeholder*, kualitas Sumber daya manusia, dana BOS

## SUMMARY

The main cause of the high cases of corruption that occur in schools is caused by the low level of accountability of school financial reports. The BOS financial management financial report should be presented accountably. Problems that arise related to accountability of financial statements managing BOS funds are caused by the lack of transparency of the financial statements of the school. The main objective of this study was to determine the determinants of accountability for managing school operational assistance (BOS) funds in junior high schools in Muatra Enim district.

This research is a quantitative study with a descriptive approach that uses a sampling method in junior high schools in Muara Enim district. The purpose of this study is to examine the effect of transparency, stakeholder participation, and quality of human resources on the financial statements of the management of school operational assistance (BOS) funds in Muara Enim district. The population in this study were all junior high schools (SMP) registered at the education office in Muara Enim district totaling 136 schools. Total The number of research samples is 60 schools, where the determination of the sample using purposive sampling techniques and combined with nonprobability sampling.

The results of this study indicate that: 1. Transparency of financial statements has a positive effect on the accountability of BOS funds financial statements. 2. Stakeholder participation has a positive effect on the accountability of BOS financial statements. 3. HR quality has a positive effect on the accountability of BOS financial statements.

Keywords: Accountability Financial reports, Transparency, stakeholder participation, quality of human resources, BOS funds financial.