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## The Effect of Good School Governance Implementation on BOS Fund Management with Human Resource Competence as a Moderating Variable: An Empirical Study at Senior and Vocational High Schools in Subang Regency

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**Abstract:** This research aims to analyze the effect of implementing Good School Governance on the management of School Operational Assistance (BOS) funds, as well as examine the role of human resource (HR) competence as a moderating variable. The background of this research stems from various issues in BOS fund management, including lack of transparency, accountability, and cases of fund misuse, which indicate the suboptimal application of good school governance principles. This research uses a quantitative method with primary data collected through questionnaires distributed to 77 respondents from 21 senior high schools (SMA) and 16 vocational schools (SMK) in Subang Regency, consisting of principals, teachers/education staff, and school operators. The results show that Good School Governance has a significant effect on BOS fund management, with a significance value of 0.000. Furthermore, HR competence significantly moderates the relationship between Good School Governance and BOS fund management, also with a significance value of 0.000. These findings highlight the importance of applying good governance principles and improving HR competence to ensure transparent, accountable, and efficient BOS fund management.

**Keywords:** Good School Governance, BOS Funds, HR Competence, School Financial Management

### INTRODUCTION

The School Operational Assistance (Bantuan Operasional Sekolah or BOS) fund is implemented as part of the government's effort to provide equitable access to education. One of the primary objectives of the BOS program is to alleviate the financial burden on students' parents in covering school expenses. In essence, BOS is aimed at ensuring that all students can access quality education regardless of their family's economic background, in line with the philosophical foundation of the Indonesian nation as mandated in the 1945 Constitution. The fourth paragraph of the preamble to the Constitution emphasizes that one of the goals of establishing the Republic of Indonesia is to "educate the life of the nation" (Rosydah 2023).

Law No. 20 of 2003 on the National Education System, specifically Article 34 paragraph (2), states that the central and regional governments are obligated to guarantee the implementation of compulsory education at least at the basic education level free of charge. Accordingly, the government has continued the BOS policy (A. Rachman, 2022). The principle of education equity is also reflected in Article 31 of the 1945 Constitution, which explicitly governs the rights and obligations of citizens and the responsibilities of the government in the education sector. Paragraph (1) asserts that every citizen has the right to education; (2) every citizen is obligated to attend basic education and the government must fund it; (3) the government shall establish and conduct a national education system that enhances faith, piety, and noble character in order to educate the life of the nation, as regulated by law; and (4) the state is mandated to allocate at least 20% of the State Budget (APBN) and the Regional Budget (APBD) for national education expenditures (Maulidiah and Sriyono, 2023).

However, the government's plan to improve education through the BOS program has not always been smoothly implemented. In practice, the misuse of BOS funds for personal gain has hindered the achievement of the program's objectives. One such case occurred at SMAN 10 Bandung in 2020, where the principal, Ade, was involved in fictitious projects and budget mark-ups. At the time, the school received BOS funds amounting to IDR 2.2 billion. The suspect allegedly inflated budgets and fabricated expenditures, resulting in state losses of approximately IDR 469 million. The misuse included a 10% markup on a IDR 15 million project, a fictitious renovation materials purchase for a sports locker room worth IDR 36.4 million, a markup on cleaning services worth IDR 128.4 million, and undocumented expenditures of IDR 14.6 million (Sari, 2024).

The Corruption Eradication Commission (KPK) released the results of its Education Integrity Assessment Survey (SPI Pendidikan), which evaluated the risk of corruption in school budget management. According to the KPK, 33% of schools are at risk of engaging in corrupt practices. Among these, 13.39% reported that BOS funds were not used as intended, as stated on KPK's official Instagram account (@official.kpk). Schools in Central Kalimantan, Papua, and North Sumatra were identified as particularly vulnerable to BOS fund misuse. The survey yielded an Indonesian education integrity score of 73.7 on a scale of 1 to 100. According to Wawan Wardiana, Deputy of Education and Community Participation at the KPK, this score reflects the need for continued evaluation and reform in the education sector. A score of 73.7 indicates poor financial management and the presence of corrupt practices, including gratification, illegal levies, collusion in procurement, and nepotism in student admissions (Yulianti, 2024).

Good School Governance (GSG) plays a critical role in the effective management of School Operational Assistance (BOS) funds. GSG refers to the application of good governance principles within the school environment. It encompasses key elements such as efficiency, transparency, accountability, and participation in school management and decision-making processes (Anirta, Herdiansyan and Aryani, 2024). GSG serves as a supporting framework to establish well-governed schools, with financial management as one of its core components. The implementation of GSG in educational institutions is expected to increase participation, accountability, and transparency, which in turn enhances the efficiency of financial management in schools (Rachman, 2020). Previous studies have shown that the application of good governance practices positively and significantly influences the management of BOS funds. The adoption of GSG strengthens financial oversight and management systems in schools. This not only minimizes the potential for fund misappropriation but also enhances the quality of financial management, ultimately contributing to improved education quality sekolah (Fitri *et al.*, 2024). Consistent with these findings, other studies have confirmed that GSG positively impacts the management of BOS funds by encouraging active participation from all stakeholders, including teachers, school committees, and the broader community. Involving

various stakeholders in the decision-making process ensures that BOS fund management becomes more democratic and responsive to the actual needs of the school (Nuristighfar and Sukmana, 2022). However, contrasting findings exist. Some studies suggest that GSG has no significant influence on BOS fund management. GSG may not function effectively in the absence of proper internal and external supervision, and without competent human resources, GSG principles may not be optimally implemented (Bhegawati, 2022).

Human resource (HR) competence is another key factor that influences financial management. HR competence refers to the ability of individuals within an organization to perform tasks and responsibilities effectively and efficiently to achieve organizational goals (Fitri and Arza, 2023). Several studies have demonstrated that HR competence significantly affects the effectiveness of BOS fund management (Widyastuti, Titong and Ulum, 2022). This finding is supported by other research indicating that HR personnel with adequate skills and knowledge in finance and accounting are better equipped to perform financial management tasks accurately and efficiently (Arinda, 2022). However, other research has found no significant effect of HR competence on BOS fund management. This may occur in organizational settings where financial management responsibilities are divided and simplified to such an extent that each individual is responsible only for small, specific tasks (Tamole, 2023).

These varying findings and phenomena highlight the need for further research. This study differs from previous studies by positioning human resource competence as a mediating variable that plays a pivotal role in bridging the influence of Good School Governance on BOS fund management. By placing HR competence as a mediating variable, this research offers a new theoretical contribution that emphasizes the strategic role of human resources in financial management. Practically, the findings of this study may inform policy recommendations for prioritizing HR capacity development as a key effort to enhance the effectiveness of financial management in schools. This research aims to analyze the effect of Good School Governance on the management of School Operational Assistance (BOS) funds, as well as to examine the mediating role of human resource competence in this relationship.

## METHOD

This study employs a quantitative research method to examine the implementation of Good School Governance, the management of School Operational Assistance (BOS) funds, and Human Resource Competence as the research objects. The population consists of school principals, teachers/educational staff, and school operators from 37 public high schools (21 SMA) and vocational schools (16 SMK) located in Subang Regency. The sampling technique used is stratified random sampling, involving selected participants from 5 SMKs and 6 SMAs. The total number of respondents is 77, distributed as follows: 11 principals, 11 treasurers, 22 financial staff, and 33 school committee members.

Primary data is collected through questionnaires distributed directly to respondents. The data collection was carried out across the selected schools in Subang. To analyze the data, the study employs Moderated Regression Analysis (MRA) using SPSS software version 26, aiming to test the mediating effect of Human Resource Competence on the relationship between Good School Governance and BOS fund management.

## RESULTS AND DISCUSSION

### 1. The Influence of Good School Governance on the Management of BOS Funds

The implementation of Good School Governance (GSG) principles in the management of School Operational Assistance (BOS) funds is believed to have a significant impact on the effectiveness and efficiency of school financial management. Principles such as transparency, accountability, participation, responsibility, and fairness provide a strong foundation to ensure

that BOS fund management is targeted and aligned with the educational (Rosydah, 2023). Transparency allows all stakeholders, including the community and government, to monitor fund usage and prevent potential misappropriation. Accountability ensures that schools are able to justify every fund utilization in accordance with applicable regulations, while participation engages various stakeholders in the planning and implementation process (Rachman, 2020).

With proper governance, BOS fund management can increase public trust in school performance and maximize the benefits of the funds to support operational activities and improve the quality of education (Maulidiah and Sriyono, 2023). The better the implementation of Good School Governance principles in BOS fund management, the more it contributes to enhancing effectiveness, efficiency, and accountability in school financial management. This aligns with the main objective of the BOS program, which is to ensure equitable, high-quality, and just access to education (Rosydah, 2023).

Good School Governance has a positive and significant influence on the financial management of BOS funds. According to Salam et al. (2023), the application of Good School Governance which includes accountability, transparency, and participation also has a positive and significant effect on BOS fund management in junior high schools (SMP/Mts) in Banyuwangi (A. Rachman, 2022).

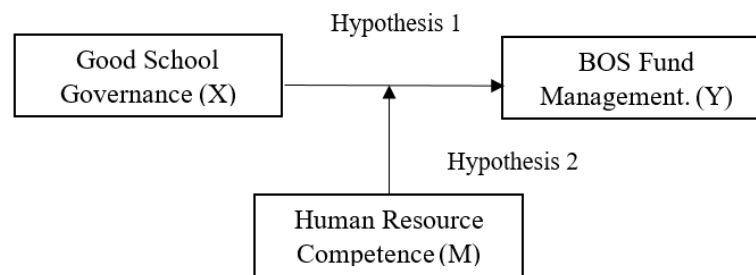
**Hypothesis 1: Good School Governance positively influences the management of BOS funds.**

## **2. The Influence of Good School Governance on BOS Fund Management Moderated by Human Resource Competence**

Good School Governance (GSG) plays a crucial role in creating a transparent, accountable, and effective system for managing School Operational Assistance (BOS) funds. GSG principles such as transparency, accountability, participation, effectiveness, and efficiency serve as the foundation to ensure that BOS funds are used as intended to improve the quality of education. By implementing good school governance, schools can minimize the risk of fund misuse, increase public trust, and ensure that every expenditure provides maximum benefit for students. However, the effectiveness of GSG in BOS fund management heavily depends on the competence of the Human Resources (HR) responsible for managing the funds (Widyastuti, Titong and Ulum, 2022).

High HR competence is expected to enhance the implementation of GSG in BOS fund management. HR personnel with strong competencies in finance, accounting, and educational regulations are more capable of applying GSG principles effectively. Conversely, if HR competence is low, the application of GSG principles may not yield optimal results, as the ability to maintain good financial governance will be hindered (Nadia, Gamayuni and Dharma, 2023). The competence of HR particularly school principals, treasurers, and management teams plays a critical role in both implementing GSG and managing BOS funds. Competent HR personnel possess a sound understanding of GSG principles, relevant BOS regulations, and the technical skills necessary for financial management (Wandari, Oktalina and Mulyani, 2024). HR competence significantly affects both GSG implementation and BOS fund management, as capable personnel can effectively apply good governance principles such as transparency, accountability, and participation. School leaders and financial officers with adequate knowledge and skills are able to conduct proper financial planning, strict oversight, and prepare reports in compliance with regulations (Edy, Marsono and Sri Haryanti, 2022). Furthermore, competent HR personnel enhance GSG implementation through data-driven and needs-oriented decision-making (Fitri *et al.*, 2024).

**Hypothesis 2: Human Resource Competence moderates the influence of Good School Governance on BOS Fund Management.**


**Figure 1. Conceptual Framework**

## Results

**Table 1. Descriptive Statistical Analysis**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
GSG	77	34.00	80.00	64.3117	10.53223
Pengelolaan BOS	77	11.00	30.00	24.1818	3.97931
Kompetensi SDM	77	26.00	60.00	48.0779	7.84683
Valid N (listwise)	77				

Source: Spss Output, (2025)

1. Good School Governance (GSG). Based on the results of the descriptive statistical test, the variable Good School Governance (GSG) had a total of 77 respondents, with a minimum value of 34.00 and a maximum value of 80.00. The mean of this variable was 64.3117 with a standard deviation of 10.53223. The relatively high standard deviation indicates a considerable variation in respondents' perceptions of Good School Governance within the observed environment.
2. BOS Fund Management. The BOS Fund Management variable had a total of 77 respondents, with a minimum value of 11.00 and a maximum value of 30.00. The mean for this variable was 24.1818, with a standard deviation of 3.97931. The relatively small standard deviation suggests that respondents' perceptions of BOS fund management were more consistent compared to other variables.
3. Human Resource Competence. For the Human Resource Competence variable, the number of respondents used in the analysis was 77, with a minimum value of 26.00 and a maximum value of 60.00. The mean of this variable was 48.0779, with a standard deviation of 7.84683. The fairly large standard deviation indicates a significant difference in the level of HR competence as perceived by the respondents.

**Table 2. Validation Test**

Item	r-value	Item	r-value	Item	r-value
X1	1	Y1	1	M1	1
X2	.611**	Y2	.705**	M2	.390**
X3	.748**	Y3	.748**	M3	.479**
X4	.678**	Y4	.506**	M4	.518**
X5	.735**	Y5	.430**	M5	.549**
X6	.692**	Y6	.543**	M6	.380**
X7	.679**			M7	.468**
X8	.540**			M8	.542**
X9	.634**			M9	.495**
X10	.433**			M10	.555**
X11	.519**			M11	.695**
X12	.665**			M12	.621**
X13	.671**				



Item	r-value	Item	r-value	Item	r-value
X14	.671**				
X15	.429**				
X16	.650**				

Source: SPSS Output, (2025)

The results of the validity test for all items of the variables show that the calculated r-values are greater than the r-table value (0.227). This indicates that all statements in the research instrument are declared valid.

**Table 3. Reliability Test**

Variabel	N of Items	Cronbach's Alpha
GSG	16	0.947
BOS Management	6	0.880
HR Competence	12	0.939

Source: SPSS Output, (2025)

Based on the results of the reliability test, it is known that all research variables have Cronbach's Alpha values above 0.70, indicating that the research instruments possess a high to excellent level of reliability.

**Table 4. Classical Assumption Test**

Type of Test	Variable	Result / Value	Explanation
Normality Test	-	Asymp. Sig. (2-tailed) = 0.200	Data is normally distributed ( <i>Sig.</i> > 0.05)
Heteroscedasticity Test	GSG	0.434	No heteroscedasticity detected ( <i>Sig.</i> > 0.05)
	HR Competency	0.182	No heteroscedasticity detected ( <i>Sig.</i> > 0.05)
Multicollinearity Test	GSG	VIF = 4.233	No multicollinearity detected ( <i>VIF</i> < 10)
	HR Competency	VIF = 4.233	No multicollinearity detected ( <i>VIF</i> < 10)

Source: Spss Output, (2025)

All the classical assumptions normality, homoscedasticity, and no multicollinearity have been met, indicating that the regression model is appropriate and reliable for hypothesis testing and further analysis.

**Table 5. Coefficient of Determination Test**

Model	Independent Variables (Predictors)	Dependent Variable	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	Good School Governance (GSG)	BOS Fund Management	0.882	0.778	0.775	1.88711	1.581
2	Good School Governance (GSG), HR Competency	BOS Fund Management	0.901	0.813	0.808	1.74554	1.541

Source: SPSS Output, (2025)

Equation I

R Square = 0.778

An R Square value of 0.778 indicates that 77.8% of the variation in BOS Fund Management can be explained by the variable Good School Governance (GSG). This means that GSG has a strong influence on the management of BOS funds, while the remaining 22.2% is explained by other factors not included in this model.

## Equation II

Adjusted R Square = 0.808

An Adjusted R Square value of 0.808 indicates that 80.8% of the variation in BOS Fund Management can be explained by the variables GSG and HR Competency. This means that by considering both factors, the model is able to explain the majority of the variation in BOS fund management. The remaining 19.2% is still influenced by other factors not accounted for in this model.

**Table 6. Regression Test**

Coefficients					
Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
	B		Beta		
1 (Constant)	2.749	1.339		2.053	0.044
GSG	0.333	0.021	0.882	16.215	0.000

a. Dependent Variable: BOS Fund Management

Source: SPSS Output, (2025)

$$Y = 2.749 + 0.333 X + e \dots \dots (i)$$

1. The constant (intercept) of 2.749 indicates that when the value of GSG = 0, the predicted value of Y is 2.749. This means there are other factors outside of GSG that still contribute to Y even when X is zero.
2. The regression coefficient of 0.333 indicates that for every one-unit increase in GSG, the value of Pengelolaan\_BOS will increase by 0.333 units, assuming other factors remain constant.

**Table 7. Regression Equation II**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
	B		Beta		
1 (Constant)	9.400	2.185		4.302	0.000
SGS	0.090	0.069	0.238	1.310	0.194
X*M	0.163	0.001	0.671	3.696	0.000

a. Dependent Variable: Pengelolaan\_BOS

Source: Spss Output, (2025)

$$Y = 9.400 + 0.090 X + 0.163 X*M + e \dots \dots (ii)$$

1. The constant (intercept) of 9.400 indicates that if Good School Governance (X) and HR Competency (M) both equal zero, then the estimated value of BOS Fund Management (Y) is 9.400. This shows that there are other factors beyond X and M that still contribute to BOS Fund Management.
2. The regression coefficient for X (Good School Governance) of 0.090 means that every one-unit increase in Good School Governance (X) will increase BOS Fund Management (Y) by 0.090 units, assuming other variables remain constant. This indicates that good school governance positively contributes to BOS fund management.
3. The regression coefficient for the interaction between X (Good School Governance) and M (HR Competency) of 0.163 means that every one-unit increase in X, moderated by M, will increase BOS Fund Management (Y) by 0.163 units, assuming other variables remain constant. This shows that the higher the HR competency, the better the BOS fund management.

**Table 8. Hypothesis Result**

Hypothesis	Effect	Sig.	Conclusion
Hypothesis 1	GSG → Pengelolaan_BOS	0.000	H0 rejected, H1 accepted

Source: Spss Output, (2025)

The hypothesis test results show a significance value of 0.000, which is less than 0.05, therefore  $H_0$  is rejected and  $H_1$  is accepted. This means that Good School Governance has a significant effect on BOS Fund Management.

**Table 9. Hypothesis Moderation Result**

Hypothesis	Effect	Sig.	Conclusion
Hypothesis 2	Effect of GSG on Pengelolaan_BOS (moderated by HR Competency)	0.000	$H_0$ rejected, H2 accepted

Source: Spss Output, (2025)

The hypothesis test results show a significance value of 0.000, which is less than 0.05, therefore  $H_0$  is rejected and H2 is accepted. This means that HR Competency is able to moderate the effect of Good School Governance on BOS Fund Management.

## Discussion

### The Effect of Good School Governance on BOS Fund Management

Good School Governance (GSG) is a concept of school governance that emphasizes principles of transparency, accountability, participation, effectiveness, efficiency, fairness, and autonomy in managing educational resources, including the management of School Operational Assistance funds (BOS) (Nadia, Gamayuni and Dharma, 2023). These principles aim to ensure that fund usage is targeted, efficient, and accountable to stakeholders such as parents, the community, and the government (Suryana and Ikram, 2024).

The implementation of GSG helps reduce agency problems by applying good governance principles. Transparency plays a role in reducing asymmetric information by ensuring all parties, including the community and government, have access to information regarding BOS fund usage, thus preventing ambiguity in school financial management. Furthermore, accountability requires schools to be responsible for every use of BOS funds to related stakeholders, reducing potential moral hazard and ensuring funds are used in accordance with educational objectives. Additionally, stakeholder participation—such as involvement from school committees, parents, and the community in overseeing BOS fund usage—helps strengthen external control over agents (schools), ultimately encouraging more transparent and responsible management (Salam, Basalamah and Subhan, 2023).

In relation to agency theory, this theory explains the relationship between the principal (trustor) and agent (trustee) within an organization, where conflicts of interest may arise due to differing goals between the two parties. In BOS fund management, the government (as principal) provides BOS funds to schools (as agents) to be managed for educational purposes. The school, as agent, possesses more information than the government and other stakeholders, which may create opportunities for misuse or inefficiency in managing BOS (Widyastuti, Titong and Ulum, 2022). Previous research supports the importance of GSG. For instance, Sifa Ufairah and Murtanto (2023) showed that transparency and accountability significantly affect the effectiveness of BOS fund management. Likewise, Fitri et al. (2024) and Rachman et al. (2022) found that applying GSG, including active stakeholder participation, can increase the efficiency and effectiveness of BOS fund usage. With strong GSG, schools can ensure that BOS funds are used according to applicable regulations, properly targeted, and deliver maximum benefits for improving educational quality. This also reduces the risk of budget



misuse and increases stakeholder trust in school financial management (Suryanthi, Tungga and Purnamawati, 2020).

### **The Influence of Good School Governance on BOS Fund Management Moderated by HR Competence**

Research shows that HR competence strengthens the positive effect of Good School Governance (GSG) on BOS fund management. Competent staff, including principals and treasurers, understand regulations, prepare budgets, and manage funds accountably. Thus, GSG principles such as transparency, accountability, and participation are more effectively implemented when supported by skilled HR (Arinda, Fitrios and Indrawati, 2022). This study found that HR competence acts as a mediating variable between GSG and BOS fund management. Schools applying GSG principles without adequate HR competence may face issues like administrative errors, delayed reporting, and poor regulatory understanding. Conversely, high HR competence enables better implementation of GSG, improving efficiency and accountability in fund usage (Kharismayani and Kurniawan, 2022).

However, some gaps remain. Certain staff lack updated knowledge of regulations and budgeting skills, leading to inaccurate planning and inefficient fund use. To address this, regular training on financial management, updated BOS regulations, and budgeting based on performance is necessary (Astrid *et al.*, 2023). Hakim *et al.* (2024). Training should involve not only treasurers but also principals and management teams. The Education Office should provide accessible digital modules and direct support to improve understanding and prevent administrative miscommunication. Additionally, qualitative monitoring and evaluation should assess how well HR applies GSG principles in practice. Implementing performance-based rewards can further motivate continuous competency improvement in BOS fund management BOS (Junaedi *et al.*, 2023).

### **CONCLUSION**

Based on the analysis and discussion, the following conclusions can be drawn:

1. Good School Governance (GSG) significantly impacts the effective management of School Operational Assistance (BOS) funds. Applying GSG principles like transparency, accountability, and participation improves efficiency, prevents misuse, and aligns with agency theory by reducing information asymmetry and moral hazard between the government and schools. However, some GSG aspects—such as autonomy, fairness, effectiveness, efficiency, and community participation—are still lacking, with many schools relying on external guidance and limited community involvement.
2. This study also found that HR competence moderates the relationship between GSG and BOS fund management. GSG implementation is more effective when supported by competent HR. Schools with good governance but inadequate HR still face challenges in fund management. Gaps remain in staff knowledge of updated regulations and skills in budgeting and efficient fund use.

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