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Society Participation, Transparency, Public Policy Accountability and Board Knowledge on Monitoring of School Revenue and Expenditure Budgets

Usman Eleuwarin ✉ (1) Muslim Muslim (2)

(1) Sekolah Tinggi Ilmu Administrasi Asy-Syafi'iyah, West Papua, 98611, Indonesia
(2) Universitas Muslim Indonesia, South Sulawesi, 90231, Indonesia

*Corresponding author. Usman Eleuwarin
✉ eleuwarinusman@gmail.com

KEYWORDS	ABSTRACT
Keywords: Board Knowledge, Public Policy Accountability, Transparency, Society Participation; Monitoring of School Revenue; Expenditure Budgets. **Conflict of Interest Statement:** The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest. Copyright © 2024 AEFS. All rights reserved.	**Purpose:** This research aims to determine the influence of Society Participation, transparency, public policy accountability, and board knowledge on monitoring school revenue and expenditure budgets. **Study design/methodology/approach:** The population in this study included school principals, all teachers, staff, school committees at state high schools in Makassar City, and Commission E members of the DPRD of South Sulawesi Province. A sample of 50 people was selected using random sampling techniques. Data collection was conducted through observation, questionnaires, and literature study. Descriptive statistical analysis and multiple linear regression analysis using SPSS were used to analyze the data. **Findings:** The results of this research indicate that both simultaneously and partially, the variables of Society Participation, transparency, public policy accountability, and board knowledge do not have a significant effect on the supervision of school revenue and expenditure budgets in public high schools in Makassar City. **Originality/value:** This research contributes to the existing literature by examining the influence of Society Participation, transparency, public policy accountability, and board knowledge on the monitoring of school revenue and expenditure budgets. The findings suggest that other factors may play a more significant role in the supervision of these budgets in public high schools in Makassar City.

Introduction

The transition from a centralized to a decentralized development model has created extensive possibilities for the revival of community involvement in educational development (Rahim et al, 2020). They are reviving community involvement to enhance service quality and educational outcomes while ensuring transparency and accountability as desired by the community. Parents and community groups must be engaged in all stages of academic growth, including planning, execution, use of outcomes, and assessment, to achieve reciprocal educational services and school development (Rosyada, 2014). The decentralization system grants regions complete power to organize and manage the affairs of their communities. This autonomy enables regions to play a more significant role in planning, strategizing, and enhancing the involvement of their residents. Educational autonomy refers to a school's independence in managing its resources. To ensure successful educational

decentralization, the education sector must align with six key benchmarks: national interests, education quality, equity, community involvement, and efficient financial management through transparent and accountable support for the School Budget, Revenue, and Expenditures (APBS) as outlined (Zamroni, 2010). For the successful implementation of educational autonomy in high schools, professional management of APBS is necessary. This involves engaging the community to address existing weaknesses, seeking innovative solutions, and advancing education at State High School in Makassar City, South Sulawesi Province.

The central government, regional government, and community collaborate to utilize available resources in compliance with relevant laws and regulations. Article 48 regulates the management of education finances, emphasizing justice, efficiency, transparency, and public responsibility. Funding for education is sourced from the central government, regional government, and the local community. Funds from the central government are allocated to the State Revenue and Expenditure Budget (APBN), while funds from provincial governments are given to the Regional Revenue and Expenditure Budget (APBD). Education funds in the national and provincial budgets have increased annually. The funds allocated for education must be more from the state and regional budgets. The school must solicit donations from parents due to the insufficient funds available for collaborative education. Thus, school education funds should be managed with responsible financial oversight. Transparent and honest financial practices are expected to encourage parents to contribute to education funding.

Transparency can be assessed using various indicators, including systems ensuring openness and standardization of all public service procedures; systems enabling public inquiries about different public policies, services, and public sector processes; systems supporting reporting, information dissemination, and identification of irregularities in the conduct of public officials during service operations (Suryadarma, 2017). Accountability encompasses various aspects such as financial, legal, program, process, and results accountability, extending beyond just the financial industry. Some individuals argue that the government, specifically schools, should be responsible for school facilities and infrastructure. This perspective is incorrect and indicates a lack of parental care for the quality of education. Hence, involving parents and society at large is crucial in delivering education. Parental involvement in educational institutions can provide financial support for educational programs and oversight of fund management by student's parents. Public accountability necessitates a focus on both horizontal and vertical accountability. Public accountability in public sector organizations has multiple dimensions. Mahsun (2016) identifies four elements of accountability that public sector entities must adhere to legal, process, program, and policy accountability. Accountability includes processes, performance, management, financial management, and output quality. The reduced frequency of deviations in school financial management can assess financial accountability. Prudent financial management will earn the trust of the school community and parents of kids.

Developed countries recognize that substantial investments in education will yield a significant return in the future. It is the responsibility of the state to provide education. Education is the primary endeavor by which individuals can enhance their capabilities via learning. Providing education is an undeniable commitment that the government must fulfill. One strategy agreed upon nationally to enhance the quality of education is allocating 20% of the state budget for education. The budget system in Indonesia outlines the allocation of routine costs to educational institutions or units in the DIP (Project Inclusion List). Additionally, DIKS (Supplemental Activity Filling List) refers to budget allocations funded by the community. Government subsidies to educational units can be distributed as designated money or supplementary grants or as personnel and things like teachers, textbooks, and school supplies (Supriyadi, 2018). Sakapurnama (2013) research found that open government management can enhance the implementation of good governance, as discussed in the study "Good Governance Aspect in Implementation of The Transparency of Public Information Law." Hence, stakeholders like school committees and the community must be informed and involved in overseeing these monies' allocations to prevent misappropriation. Emphasizing management responsibility is crucial, as insufficient accountability at the school level can impede the school's progress. In addition, the lack of responsibility will hinder the successful and efficient utilization of the budget. Misusing

finances that do not align with needs can negatively impact school performance by hindering the achievement of goals.

Participation is the voluntary engagement through thoughts, energy, resources, or finances while taking responsibility for the group's interests to accomplish objectives. This comprehension comprises three concepts: involvement, contribution, and responsibility. Involvement encompasses both physical and mental participation. Contribution is a chance to direct initiative and ingenuity toward accomplishing corporate objectives. Responsibility is an individual's duty to fulfill their obligations (Werimon, 2015). Transparent refers to being open (Utami & Syofyan, 2018). Transparent financial management at educational institutions involves openly disclosing money sources, amounts, details of expenditure, and responsibilities to facilitate easy access to information for stakeholders. Transparency in school budgets is essential to garner support from parents, the community, and the government for implementing school educational programs. Transparency fosters mutual trust among the government, community, parents, and school inhabitants by offering information and facilitating access to correct and sufficient data (Anggraini, 2017). Accountability is the capacity to provide verifiable reports or records (Kumalasari & Riharjo, 2016). Halim (2012) defines accountability as the responsibility to accept ownership for the success or failure of executing the organization's mission to achieve specified goals and targets via a regular accountability mechanism. Moreover, as Mahmudi (2011) stated, accountability is the duty to take responsibility for one's actions or inactions. According to Ariani (2017), three essential pillars for establishing accountability are transparency of school administrators, performance standards in each institution, and participation in creating a conducive atmosphere for community services.

Based on the theoretical basis and description of the problems stated previously, the following hypothesis is proposed:

H_1: *Society Participation has a significant effect on Monitoring of School Revenue and Expenditure Budgets.*

H_2: *Transparency has a significant effect on Monitoring of School Revenue and Expenditure Budgets.*

H_3: *Public policy accountability has a significant influence on Monitoring of School Revenue and Expenditure Budgets.*

H_4: *The board's knowledge has a significant influence on Monitoring of School Revenue and Expenditure Budgets.*

Research Design and Methodology

The study was conducted at State High Schools in Makassar City and Commission E DPRD South Sulawesi Province, involving 851 participants, including school principals, teachers, staff, school committees, and Commission E DPRD Members of South Sulawesi Province. Ninety-one respondents were selected using random sampling techniques. The data source utilized is primary data, namely data gathered directly by researchers from participants through a questionnaire tool. The questionnaire includes questions about the respondent's personal information and the indicators for each variable used in this study. A Likert scale with five response options was utilized to measure each variable in the study: Strongly agree (SS) = 5, Agree (S) = 4, Disagree (KS) = 3, Disagree (TS) = 2, and Strongly Disagree (STS) = 1. The acquired data will undergo multiple phases of testing for analysis. Initiate the process by doing descriptive statistical tests. The second stage involves testing the research instrument through validity and reliability tests. The third stage involves doing the classical assumption test, which includes normality testing, heteroscedasticity analysis, and multicollinearity assessment. The fourth stage involves testing the hypotheses in this research using multiple regression analysis, simultaneous tests, and partial tests (t-tests).

Table 1. Operational Definition of Variables

Variable	Indicator	Reference
Society participation	Preparation of APBS Implementation of APBS decision results Supervision of APBS decision results Revise the results of APBS decisions Evaluate the implementation of APBS	(Rusmianto et al., 2018; Wardhani, 2015)
Transparency	Accurate and thorough information regarding APBS management is available Increased community and council participation in monitoring APBS management Providing APBS management information to the public can increase transparency Supervision of APBS management reduces violations of statutory regulations	(Boy & Siringoringo, 2011; Sabaria et al., 2018)
Public Policy Accountability	Preparation of APBS based on school strategic plan Preparation of APBS involving all elements of the school, community, and government Presentation of APBS openly, quickly, and accurately to all elements of the school, community and government	(Pradani, 2014; Tandililing, 2019)
Board Knowledge	The council knows how to prepare the APBS The board can understand the actual implementation of APBS that must be carried out by schools If there is a leak in the implementation of the APBS, the council will know	(Rusmianto et al., 2018; Utami & Syofyan, 2018)
Monitoring of School Revenue and Expenditure Budgets	Expenditures related to salaries and benefits Purchase of goods in running the school Expenditures for maintaining school property Travel costs related to running the school	(Jack, 2015; Ningsih & Siwi, 2019)

Source: Primary Data

Findings and Discussion

Findings

Ninety questionnaires were returned, resulting in a responder rate of 54.95%. Only 50 questionnaires can be handled and examined. This occurred because some respondents did not fully complete the questionnaire. Table 1 displays the calculation of the questionnaire return rate.

Table 2. Questionnaire data

Questionnaire sent	91
Unresponsive questionnaires	41
Responded questionnaire	50
Questionnaires incomplete	41
Questionnaire used	50
Questionnaire return rate	50/91 x 100% = 54,95%

Source: Primary Data

Table 3. Demographic Data

Variable	Measurement	n	%
Gender	Man	36	72
	Woman	14	28
Age	< 25	0	0
	26 – 35	5	10
	36 – 45	4	8
	46 – 55	33	66
	> 56	8	16
Education Level	S1	18	36
	S2	28	56
	S3	4	8

Source: Primary Data

The validity testing phase involved doing Bivariate Correlation analysis, which entailed connecting each question in the questionnaire with the entire sum of all questions. All question variables are considered valid if the correlation significance value between the total variable and each question

variable is less than 0.05; The test results are credible if Cronbach's Alpha value is 0.60. The test results are displayed in Table 4.

Table 4. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X1	X1.1	0.863	0.852	Valid dan reliable
	X1.2	0.799		Valid dan reliable
	X1.3	0.783		Valid dan reliable
	X1.4	0.919		Valid dan reliable
X2	X2.1	1.000	1.000	Valid dan reliable
X3	X3.1	0.924	0.853	Valid dan reliable
	X3.2	0.953		Valid dan reliable
X4	X4.1	0.957	0.792	Valid dan reliable
	X4.2	0.892		Valid dan reliable
Y	Y1.1	0.932	0.826	Valid dan reliable
	Y1.2	0.915		Valid dan reliable

Source: SPSS Output (2023)

According to Table 4, all statement items in the variables APBS Supervision (Y), Society Participation, Transparency, Public Policy Accountability and Board Knowledge are considered legitimate as R-count > R-table. The table displays the reliability test results, indicating that all variables have an Alpha coefficient exceeding 0.60. This suggests that the measuring concepts for each variable in the questionnaire are reliable, establishing the questionnaire's reliability in this research. The data undergoes a traditional assumption test, including normality, multicollinearity, and heteroscedasticity tests. The normality test aims to ascertain if each variable follows a normal distribution. Kolmogorov-Smirnov test was employed to assess data normality. They are conducting a test utilizing a probability (p) derived from a significance level (a) of 0.05. A p-value greater than 0.05 indicates that the data is usually distributed, whereas a p-value less than 0.05 indicates that the data is not normally distributed. Refer to Table 5 for further information on the normality test conducted for each variable analyzed.

Table 5. Normality Test Results

Equality	Asymp. Sig	α	Info
1	0,162	0,05	Normally Distributed

Source: SPSS Output (2023)

According to Table 5, the normality value of the regression equation for Society Participation, Transparency, Public Policy Accountability, and Council Knowledge is 0.162. Since this value is above 0.05, the data follows a normal distribution. The next step is to conduct a multicollinearity test to determine if the regression model identified any link among the independent variables. One might examine the tolerance value or VIF (Variance Inflation Factors) to conduct a multicollinearity test. If the tolerance value exceeds 0.1 and the VIF is less than 10, it indicates the absence of multicollinearity among the independent variables in the regression model. The VIF or tolerance value calculations for regression in this research are displayed in Table 6.

Table 6. Multicollinearity Test Results (Coefficients[a])

Variable	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Society participation	0.805	1.243
Transparency	0.833	1.200
Public policy accountability	0.735	1.361
Board knowledge	0.972	1.029

a. Dependent Variabel: APBS supervision
Source: SPSS Output (2023)

Table 6 indicates that the variables of community engagement, transparency, public policy accountability, and board knowledge have a tolerance value greater than 10.0 and a VIF value less

than 10.00, suggesting no issues with multicollinearity. This research demonstrates the absence of multicollinearity across variables, ensuring that it does not impact the regression results. The next step is to conduct a heteroscedasticity test to determine if there is a variance inequality among the residuals of different observations in the regression model. The Klejser test can be utilized to detect heteroscedasticity. The Glejser test involves regressing the independent variables against the residuals. Significant Glejser test results indicate the presence of heteroscedasticity. If the Glejser test results are insignificant, then the regression model is homoscedastic.

Table 7. Heteroscedasticity Test Results

Variable	Sig	Info
Society participation	0.791	There is no heteroscedasticity
Transparency	0.819	There is no heteroscedasticity
Public policy accountability	0.616	There is no heteroscedasticity
Board knowledge	0.366	There is no heteroscedasticity

Source: SPSS Output (2023)

The heteroscedasticity test findings in Table 7 show that the community engagement variable (X1) has a significant value of 0.791, suggesting the absence of heteroscedasticity. The transparency variable (X2) is statistically significant. 0.819 suggests the absence of heteroscedasticity symptoms. The public policy accountability variable (X3) has a significant value. 0.616 suggests the absence of heteroscedasticity symptoms. The board knowledge variable (X4) is statistically significant. 0.366 suggests the absence of heteroscedasticity symptoms. The model can be utilized as it passes the model suitability test. Once the classical assumption test confirms that the regression model fits the necessary criteria, the following step involves hypothesis testing utilizing the R2, t-test, and F-test. The coefficient of determination (R2) quantifies the model's capacity to elucidate fluctuations in the dependent variable. Table 8 displays the results of the coefficient of determination test.

Table 8. Results of Coefficient of Determination Analysis (Model Summary)

Model	R^2	Adjusted R^2
1	0,077	-0,005

Source: SPSS Output (2023)

The determination test results indicate that the coefficient of determination (R2) is 0.077. The coefficient of determination indicates that 7.7% of the variation in APBS supervision in State High Schools in Makassar City can be explained by the variables of Society Participation, transparency, public policy accountability, and board knowledge. The remaining 92.3% is attributed to other unexamined variables in the research. The T-test is utilized to assess the impact of each independent variable on the dependent variable. The T-test significance can be determined by comparing the p-value to the significance level α = 0.05. Table 9 displays some of the test outcomes.

Tabel 9. Partial Test Results (Coefficients[a])

Independent Variable	Regression Coefficients (B)	t-count: t-table (df2=45; α = 0,05)	Sig.
Society participation	0,053	0,913 < 2,014	0,366
Transparency	0,207	0,670 < 2,014	0,506
Public policy accountability	0,131	0,687 < 2,014	0,496
Board knowledge	0,011	0,088 < 2,014	0,930

a. Dependent Variable: APBS supervision
Source: SPSS Output (2023)

The regression coefficient for the community engagement variable in Table 9 is 0.053, with a significant probability value of 0.366. The p-value of 0.366 is more significant than the significance level of 0.05, indicating no statistically significant influence of Society Participation on APBS supervision. Hypothesis 1 (H1), which suggests that Society Participation significantly impacts monitoring school income and expenditure budgets at State High Schools in Makassar City, is not supported. The transparency variable has a regression coefficient 0.207 and a significant probability value of 0.670. The p-value is 0.506, which is greater than the alpha level of 0.05, indicating that

transparency does not significantly affect APBS supervision. Hypothesis 2 (H2), stating that transparency significantly impacts monitoring school income and expenditure budgets at State High Schools in Makassar City, is not supported. The public policy accountability variable has a regression coefficient of 0.131 and a significant probability value of 0.687. The p-value of 0.496 is greater than the alpha value of 0.05, indicating no statistically significant influence of public policy accountability on APBS supervision. Hypothesis 3 (H3) must be supported, stating that public policy accountability significantly impacts monitoring school revenue and expenditure budgets at State High Schools in Makassar City. The board knowledge variable has a regression coefficient of 0.011 and a significant probability value of 0.088. The p-value is 0.930, more significant than the significant level of 0.05. Therefore, it can be statistically inferred that board knowledge does not significantly impact APBS oversight. Hypothesis 4 (H4), stating that board expertise significantly impacts monitoring school income and expenditure budgets at State High Schools in Makassar City, is not supported.

Table 10. Simultaneous Test Results (ANOVA[a])

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.872	4	1.468	.945	.447[b]
	Residual	69.908	45	1.554		
	Total	75.780	49			

a. Dependent Variable: APBS supervision
b. Predictors: (Constant), Board Knowledge, Public Policy Accountability, Transparency, Society Participation
Sumber: Output SPSS

Table 10 displays an F-calculation value of 0.695 from the F-test findings. The F table value at a 95% confidence level with an error rate of $\alpha = 0.05$, degrees of freedom df1 = 4, and df = 46 is 2.014. The F-calculated value is less than the F-table value, precisely 0.945 < 2.014, with a probability value of 0.447, more than the significance level $\alpha = 0.05$ at a 95% confidence level. Therefore, this study's testing criteria involve accepting H0 and rejecting H1, indicating that Society Participation, transparency, public policy accountability, and board knowledge collectively do not significantly impact APBS supervision at State High Schools in Makassar City.

Discussion

Initial test findings indicate that the community engagement variable does not significantly impact the monitoring of school income and expenditure budgets at State High Schools in Makassar City. There is no clear correlation between Society Participation and APBS supervision. An increase in Society Participation does not necessarily lead to an increase in APBS supervision. The minimal impact of community involvement on APBS supervision is primarily influenced by the significant role of the indicators that constitute it, such as engaging the community in APBS preparation, implementing APBS decisions, monitoring APBS decision outcomes, revising APBS decision outcomes, and evaluating APBS implementation. The validity and reliability tests for the five indicators forming the community involvement variable indicate that the r-value exceeds the r-value. This confirms that each statement item of the Society Participation variable utilized in this research is valid and reliable. The partial test results yielded a beta number or standardized coefficient of 0.053, indicating that the impact of the community engagement variable on APBS supervision is 5.3 percent. This study indicates that community involvement may serve as a means for the community to oversee and assess school programs, particularly APBS supervision. However, the research revealed that this influence could have been more significant, suggesting that Society Participation is not crucial in APBS supervision. Sumitomo (2009) found that educational institutions of all levels, systems, and statuses should enhance the involvement of school/madrasah committees. The research results indicate that indicators related to involving the community in implementing and revising APBS decisions have the most minor proportion. In contrast, indicators related to involving the community in monitoring APBS decisions have the most significant proportion. This suggests that the community needs more participation in implementing and amending APBS decision outcomes. The findings of this study align with Permadi (2018) assertion that the execution of school committee duties and functions, particularly in contributing to the development of RAPBS and school program design (advising), still needs to be improved. This is because the school committee has a restricted understanding of this

issue. The school committee's control function currently extends to overseeing school final exams and managing school finances.

Initial test findings indicate that the transparency variable has little impact on monitoring school income and expenditure budgets at State High Schools in Makassar City. There is no correlation between transparency and APBS monitoring; an increase in transparency does not lead to an increase in APBS supervision. The minimal impact of transparency on APBS oversight is mainly influenced by critical factors such as the availability of precise information on APBS management, enhanced community and council involvement in monitoring APBS management, public access to APBS management data to boost transparency, supervision of APBS management to prevent breaches of legal regulations and ensuring that the account is under the school's name rather than the treasurer's name. Out of the five indicators comprising the transparency variable, the validity and reliability tests demonstrate that the r-value is greater than the r-table. This indicates that each statement item of the transparency variable utilized in this study is valid and reliable. The partial test results yielded a beta value or standardized coefficient of 0.207, indicating that the impact of the transparency variable on APBS supervision is 20.7%. This research's findings contradict those of Boy & Siringoringo (2011) and Khalik (2016), who concluded that transparency enhances APBS administration and oversight. Transparency ensures universal access to information regarding government administration, including policies, their creation and execution, and the outcomes. Transparency in public service implementation is characterized by being transparent, readily available, and comprehensible to all relevant parties (Asmani, 2012). The research results revealed that the indicators comprising the transparency variable with the minor proportion are related to the availability of accurate and comprehensive information on APBS management. Conversely, the indicators with the most significant proportion are associated with accounts held in the school's name rather than in the treasurer's name. More precise and comprehensive information about the management of APBS in State High Schools in Makassar City needs to be more precise and comprehensive. This is evidenced by the continued difficulty in accessing this information, which is restricted to specific individuals. Supervision of APBS is currently being discussed openly, but actual implementation is yet in the preliminary stages.

Initial test findings indicate that the public policy accountability variable does not significantly impact the monitoring of school income and expenditure budgets at State High Schools in Makassar City. There is no direct relationship between public policy accountability and APBS supervision. A rise in public policy accountability does not necessarily lead to increased APBS monitoring. The minimal impact of public policy accountability on APBS supervision is mainly influenced by critical indicators such as the preparation of the APBS based on the school's strategic plan, involvement of all school, community, and government elements in APBS preparation, transparent and timely presentation of APBS to all stakeholders, utilization of performance indicators in assessing APBS management, and comparison of budget with actual outcomes in APBS evaluation. The validity and reliability tests for the five indicators comprising the public policy accountability variable indicate that the value of the r-count is greater than the r-table value, confirming the validity and reliability of each statement item employed in this research. The partial test results yielded a beta number or standardized coefficient of 0.131, indicating that the impact of the public policy accountability variable on APBS supervision is 13.1 percent. Public policy accountability involves explaining and justifying one's desires, actions, and omissions to those concerned. In the context of APBS management, it refers to the school's willingness to explain and justify budget receipts and use. Parents and other interested individuals can obtain information regarding the acquisition and utilization of APBS. This research discovered that the indicators related to presenting the APBS openly, quickly, and precisely to all stakeholders have a minor proportion in forming the public policy accountability variable. On the other hand, the indicators related to preparing the APBS based on the school's strategic plan have the most significant proportion. Improving the transparent, prompt, and accurate communication of APBS to all school, community, and government stakeholders is necessary for effective APBS oversight at State High Schools in Makassar City.

Initial test results indicate that the board knowledge variable does not significantly impact the monitoring of school income and expenditure budgets at State High Schools in Makassar City. There is no direct association between board knowledge and APBS supervision, indicating that an increase in board supervision does not necessarily lead to an increase in APBS supervision. Key indicators determine the board's influence on APBS supervision: the board's ability to prepare the APBS, understanding of the actual implementation of APBS by the school, detecting any leaks in APBS implementation, Identifying waste or failures in APBS management, Awareness of any leaks in APBS management. The validity and reliability tests for the five indicators comprising the board knowledge variable indicate that the estimated r-value exceeds the r-table value, confirming the validity and reliability of each statement item utilized in this research. The partial test results yielded a beta number or standardized coefficient of 0.011, indicating that the impact of the board's knowledge variable on APBS supervision is just 0.011 percent. The findings indicate that knowledge, as discussed by Indriantono in Winarna (2017), is acquired through education and experience. Knowledge can have a more significant impact when complemented by sufficient education and experience in the relevant field of employment. Education and experience help the board enhance its supervisory capabilities and checks and balance's role. As the council gains more education and experience, it is expected to enhance its understanding of its duties and obligations. This will enable it to further develop its position and function as a representative body for the community, particularly in overseeing the APBS. The research results revealed that the indicators with a minor proportion in the board knowledge variable are related to the board's Awareness of leaks in the implementation of APBS management and its ability to identify waste or failure in detail. On the other hand, the indicators with the most significant proportion were... The council will be aware of any flaws in the APBS implementation. This suggests that the board's expertise in detecting inefficiencies or wastage in the execution of APBS management must be enhanced to ensure adequate supervision of APBS in State High Schools in Makassar City.

Conclusion

In conclusion, this study has found that community engagement, transparency, public policy accountability, and board knowledge have minimal impacts on monitoring school income and expenditure budgets at State High Schools in Makassar City. While these variables play a role in APBS supervision, their influence could have been more significant. The findings suggest the need for greater community involvement in implementing and amending APBS decision outcomes, providing more precise and comprehensive information on APBS management, improving the transparent communication of APBS to all stakeholders, and enhancing the board's expertise in detecting inefficiencies or wastage in APBS management. By addressing these areas, State High Schools in Makassar City can improve their APBS supervision and effectively manage school income and expenditure budgets.

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