

The Factors Which Influence Financial Accountability of Schools in Medan Tuntungan

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ABSTRACT

The objective of the research was to analyze the influence of financial statement accountability of schools in Medan Tuntungan Subdistrict. The research used descriptive causal method. Primary data were gathered by conducting a survey by distributing questionnaires to the principals and school treasurers as the respondents and analyzed by using multiple linear regression analysis. The population was 76 schools in Medan Tuntungan Subdistrict. The result of the research showed that transparency in organizing the schools, standard of performance, and people's participation partially had positive and significant influence on financial accountability of schools. It was also found that transparency in organizing the schools, standard of performance, and people's participation simultaneously had positive and significant influence on financial accountability of schools. The predicting capacity of the three variables toward financial accountability of schools in Medan Tuntungan Subdistrict was 65.7%, while the remaining 34,3% was explained the others variables excluded from the research.

Keywords: Financial Accountability, Transparency in Organizing Schools, Standard of Performance, People's Participation

INTRODUCTION

Article 31 paragraph (2) of the State 1945 Constitution of the Republic of Indonesia states that "Every citizen is obliged to attend basic education and the government is obliged to finance it." On the basis of Article 31 paragraph (2) of the 1945 Constitution and Law No. 20 of 2003 concerning the National Education System, the budget allocation in the field of education is set at 20 percent of the State Budget (APBN) and the Regional Budget (APBD). This education budget allocation is out of the educator's salary allocation and official education costs. The education budget allocation is given to each school with the name of the School Operational Assistance Fund (BOS) program. In general,

the BOS program aims to alleviate the burden on the community towards funding education.

The education budget allocation in the APBN from 2010-2015 has increased. In 2010 and 2011 the budget for BOS funds was around 16 trillion rupiah and in 2012 and 2013 it was 23 trillion rupiah. In 2014 the budget for BOS funds amounted to 24 trillion rupiahs while in 2015 it reached 31 trillion rupiah. Management of education finance needs to pay attention to a number of principles. Law No. 20 of 2003 concerning the Education System, article 48 states that management of education funds is based on the principles of justice, efficiency, transparency and public accountability. Accountability is one of the

important aspects in the implementation of good governance. Accountability is a form of obligation to account for the success or failure of the organization's mission in achieving previously set goals and objectives, through a medium of accountability carried out periodically (Mardiasmo, 2002). There are three main pillars that are prerequisites for establishing accountability, namely, (1) the transparency of school administrators by receiving input and including various components in managing schools, (2) the existence of performance standards in each institution that can be measured in carrying out their duties, functions and authorities, (3) participation to create a conducive atmosphere in creating community services with easy procedures, low costs and fast service. The establishment of financial transparency is very useful to assess the performance of leaders of an organization (agency) in the use of the budget effectively and efficiently.

Financial accountability is also inseparable from the existence of a standard in the management of educational units. This management standard has also been clearly written in the Government Regulation of the Republic of Indonesia No. 19 of 2005 concerning National Education standards. PP RI No. 19 of 2005 Chapter 8 regulates the standard of management of education units. Republic of Indonesia Government Regulation No. 19 of 2005 Article 49 says the management of education units at the level of primary and secondary education implements school-based management aimed at independence, partnership, participation, openness and accountability. Participation includes the existence of board meetings and school committee meetings that are useful in making decisions in school management

Management of education funds from both the government and the community must be based on a spirit of accountability and transparency. Transparent fund management can increase public trust in school administrators and the

public can know where the school funds are spent. This certainly will strengthen the school in its management in accordance with Law No. 20 of 2003 concerning the National Education System and its Implementation by the government regulation (PP) of the Republic of Indonesia No. 17 of 2010 concerning Management and Implementation of Education. The results of a World Bank study of 3600 parents of students from 720 schools in a number of countries said that transparency in the use of school operational assistance was very low. As many as 71.16 percent of parents did not know about the BOS report and 89.58 percent of parents did not participate in the planning of BOS (Kompas, 71.16 Percent of Parents "blank" BOS Problem, 11 August 2010).

Various factors are needed to support the transparency of school finance so as to increase public trust and stakeholders towards the school in managing the sources of funds. Financial transparency is also needed by the central and regional governments in assessing the performance of their subordinates (principals). Transparent financial reports also benefit all parties interested in advancing and supporting education (school). Research on financial report accountability has been carried out.

Based on this background, researchers are interested in analyzing the factors that influence the financial accountability of schools in Medan Tuntungan District. The factors wanted to be examined by the authors are transparency factors of school administrators, performance standards, community participation. Based on that, researchers are interested in making research titles "Factors Affecting Financial Accountability of Schools in Medan Tuntungan District. The purpose of this study was to analyze the effect of school administrators transparency, performance standards, and community participation partially or simultaneously on the financial accountability of schools in Medan Tuntungan Sub-district

LITERATURE REVIEW

Financial Accountability

Literally, the concept of accountability or accountability comes from the word i.e. account, which means accounts, reports, notes and abilities that mean ability, so accountability is the ability to show, make reports or records that can be accounted for. Accountability is an aspect of responsibility is an obligation to report on the implementation of work to the supervisor. (Ralph S Polimeni & James A. Chasin, 1985: 1). According to Mahmudi (2015: 9) public accountability is divided into two types, namely: (1) vertical accountability (vertical accountability), and (2) horizontal accountability (horizontal accountability). Vertical accountability is accountability to higher authorities while horizontal accountability is accountability to the public at large or to other fellow institutions that do not have superior-subordinate relations.

Efforts to increase Accountability

According to Muhammad (2007) there are eight things that must be done by schools to increase accountability:

1. Schools must formulate rules about accountability systems, including accountability mechanisms.
2. Schools need to follow guidelines for behavior and systems for monitoring the performance of school administrators and monitoring systems with clear and firm sanctions.
3. Schools develop school development and deliver to the public / stakeholders at the beginning of each fiscal year.
4. Arrange clear indicators of school performance measurement and submitted to stakeholders.
5. Measuring the performance of education services and submitting the results to the public / stakeholders at the end of the year.
6. Give responses to questions and public complaints.
7. Providing information on school activities to the public who will obtain educational services.

8. Update the new performance plan as a new commitment agreement.

Indicator of Accountability Success

Measuring the success of accountability in school-based management can be seen in several indicators, as stated by Muhammad (2005) as follows:

1. Increased trust and public satisfaction with schools.
2. The growing public awareness of the right to assess education in schools.
3. Increased suitability of school activities with values and norms that develop in the community.
4. Reduced cases of corruption, collusion and nepotism (KKN) in schools.

School organizer transparency

Transparency is openness to all actions and policies taken by the government (Muhammad 2007). The principle of transparency creates mutual trust between the government and the community through the provision of information and guarantees convenience in obtaining accurate and adequate information. Transparency of school administrators is needed in financial statement accountability. Transparency means openness. In educational institutions, the field of transparent financial management means that there is openness in financial management of educational institutions, namely the openness of financial resources and the amount, details of use, and accountability must be clear so that it can facilitate interested parties to find out. "Financial transparency is needed in order to increase the support of parents, the community, and the government in the implementation of all school education programs". (Manahan, 2015 p. 189). So that with the above understanding it is necessary to open financial statements that are good in supporting the teaching and learning process in schools.

Purpose of Transparency

Transparency aims to build trust and confidence in schools that schools are clean and authoritative educational service organizations. Bersih in the sense of not

doing corruption, collusion and nepotism (KKN) and authority means professionals in carrying out their performance. Transparency aims to create mutual trust between schools and the public through adequate information and ensure ease in obtaining accurate information (Muhammad 2007).

Efforts to Increase Transparency

School transparency needs to be improved so that the public understands the school situation so that it makes it easier for the public to participate in school administration. The efforts that need to be made to increase school transparency to the public according to Muhammad (2007) include:

1. Utilization of various lines of communication both directly and indirectly through meetings or print or electronic media.
2. Prepare clear policies on how to obtain information, forms of information that can be accessed by the public and confidential information.
3. Make a complaint procedure if the information does not reach the public.
4. Making regulations that guarantee public rights to obtain school information, data base facilities and information and communication facilities

Indicator of Success of Transparency

According to Hamid Muhammad (2007) that the success of school transparency is aimed at the following indicators:

1. Increased public confidence and trust in the school that the school is clean and authoritative.
2. Increased public participation in school implementation.
3. Increased public insight and knowledge of school administration and.
4. Reduced violations of applicable laws and regulations.

Performance Standards

Performance measurement is a tool for assessing organizational success. In the context of public sector organizations, the success of the organization will be used to

gain legitimacy and public support. The community will assess the success of public sector organizations through the organization's ability to provide relatively inexpensive and quality public services. The public service is the bottom line in public sector organizations. (Mahmudi 2015: 12) . School performance is the performance of education, the performance of education is the achievement of educational goals that take place at school. School performance will be achieved if all available resources, both available resources (human resources and facility resources) and resources that have not become an integral part of school ownership. School performance is achieved by implementing school management starting from planning, implementing, monitoring and evaluating all programs that have been carried out (Amiruddin et al., 2006: 148).

Achieving school performance will be successful if all school equipment understands their main tasks. School personnel consist of principals, teachers, treasurers, and administrative staff, and are supported by school guards and school supervisors. all of these personnel should be able to carry out their main tasks to create synergy so that the success of the task takes place effectively. The effectiveness of achieving school goals will have implications for school productivity as an educational organization. The performance standard in question is the performance standards of educators and education personnel as stipulated in RI Government Regulation No. 19 of 2005 concerning National Education Standards. As in article 28 paragraph 1 chapter VI is regulated about standards Educators and education are said educators must have academic qualifications and competencies as agents of learning, physically and mentally healthy, and have the ability to realize national education goals.

Measurement Objectives / Performance Assessment

Performance measurement is an important part of the management control

process, both public and private organizations. However, because the nature and characteristics of public sector organizations differ from the private sector, the emphasis and orientation of their performance measurements also differ.

Factors Affecting Performance

Performance is a multidimensional construct that includes many factors that influence it. According to Mahmudi (2015: 18) there are five factors that influence performance as follows:

1. Personal / individual factors, including knowledge, skills (skills), abilities, confidence, motivation and commitment that each individual has.
2. Leadership factors, including quality in providing encouragement, enthusiasm, direction, and support given by the manager and team leader.
3. Team factors, including the quality of support and enthusiasm given by colleagues in one team, trust in fellow team members, cohesiveness and closeness of team members.
4. System factors, including work systems, work facilities, or infrastructure provided by organizations, organizational processes and performance cultures in organizations.
5. Contextual (situational) factors, including pressure and changes in the external and internal environment.

Society participation

Pastisipasi in this case is the existence of community participation in building and advancing schools. This participation can take the form of collaboration in planning school programs compiled in the School Budget for Expenditure and Expenditure (RAPBS). Community participation in schools is regulated in the school committee. The school committee is a mandiri institution consisting of parents / guardians of students, school communities, and community leaders who care about education. The school committee is an institution outside of the structure of the school organization. The school committee institute is regulated by

the Republic of Indonesia's Minister of Education and Culture Regulation No. 75 of 2016 concerning the School Committee.

The School Revenue and Expenditure Plan (RAPBS) must be based on the school development plan and is part of the annual operational plan. The RAPBS includes budgeting for teaching activities, class material, teacher professional development, renovation of school construction, maintenance, books, tables and chairs. The preparation of the RAPBS must involve principals, teachers, school committees, TU staff and the school community. The RAPBS needs to be prepared in each school year by ensuring that budget allocations can meet school needs optimally. (Manahan, 2015: 234). Community and school participation can be done in various ways, from the simple to the serious in the sense of needing investment, planning and costs. As intended by schools, families and communities can build cooperation in order to improve education. This participation between the school and the community is expected to have a positive impact on transparent financial accountability so that financial accountability is created.

Enhancing Community Participation

Community participation is certainly needed in advancing education. High community participation is a form of community care with education. The strategy can be carried out in various ways. The methods taken are adjusted to the regional situation and characteristics where the school is located. According to Amiruddin (2006: 128) there are five ways that can be done to involve the community, including the following:

1. Collecting people who care about education through the School Committee.
2. Select and determine School Committee members who have a broad view of education.
3. Making School Committees a place for community meetings, providing input and assistance both material or whatever

that enables more effective school management in achieving educational goals,

4. Every decision taken by school management in the context of community involvement is carried out jointly with the School Committee management.
5. Providing opportunities for the School Committee to seek funding, partners and various school interests.

MATERIALS & METHODS

In this study the method used is a survey method which is a field research conducted on several sample members of a particular population whose data collection is done using a questionnaire (Sekaran, 2006). This type of research is descriptive causal which aims to provide an overview (description) of the variables under study and to determine the influence between variables through a hypothesis testing. The research data is primary data. Primary data is a source of research data obtained directly from respondents or original sources in the form of questionnaires. The location of this research is schools located in Medan Tuntungan District, North Sumatra Province. The schools in the study locations are public and private schools from elementary school to high school with 76 schools with details of 26 public schools and 51 private schools. The research was conducted from November to December 2017.

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then conclusions drawn (Sugiyono, 2007). The population in this study were all schools in Medan Tuntungan Subdistrict, North Sumatra Province, namely 76 Schools. The number of schools is obtained from reference data from the Ministry of Education and Culture. The respondents studied at each school were school principals and treasurers, so that there were 2 respondents per school. The technique of

determining the sample of respondents was carried out by purposive sampling. Purposive sampling is used because the information to be taken comes from sources that are deliberately chosen based on criteria set by the researcher (Sekaran, 2006). Adapun school criteria in this study are private schools as many as 15 schools, as many as 15 schools in public schools with a total sample of 30 samples. Schools in the study consisted of 11 elementary schools (SD), 11 junior high schools (SMP) and 8 high schools (SMA).

The data needed in this study consists of primary data. Primary data is a source of research data obtained directly from the original source. The data collection techniques using the questionnaire method are used to collect primary data which is done by providing a list of written questions to respondents. The questionnaire used in this study refers to the Government Regulation of the Republic of Indonesia No. 19 of 2005 concerning National Education Standards and Government Regulation (PP) of the Republic of Indonesia No. 17 of 2010 concerning Management and Implementation of Education namely transparency of school administrators, performance standards and community participation. Instrument research in the form of a questionnaire in the form of closed answers.

The choice of answer questionnaire uses a Likert scale with five choices of answers namely, Strongly Agree (SS), Agree (S), Disagree (KS), Disagree (KS) and Strongly Disagree (STS). Questionnaires are designed based on indicators found in each research variable. The purpose of testing research instruments is to determine the level of validity and reliability of the questionnaire. The questionnaire will be distributed directly by the researcher to the principal, school treasurer, and school committee into the research sample. The questionnaire given to the sample will be given a grace period in filling out the questionnaire for two weeks. After two weeks the questionnaire will be

taken back by the researcher, if within two weeks the questionnaire has not been submitted, then the questionnaire is classified as not returning.

RESULT

The questionnaire was distributed to schools in Medan Tuntungan District of North Sumatra Province. The questionnaire was addressed to school principals and treasurers. Distribution of Questionnaires was carried out in two stages, namely the stage of the validity of the research instrument and the stage of sampling data. At the stage of instrument validity the research was conducted by distributing 20 questionnaires to 10 schools. At this stage all questionnaires returned 20 questionnaires. After the questionnaire was tested and processed, the questionnaire was concluded to be valid. In the next stage, questionnaires were distributed to 70 questionnaires in 35 schools and as many as 60 questionnaires were returned and could be used for further analysis. The characteristics and background of the respondents can be seen in the following table:

Table 1. Characteristics of Research Respondents

Information	total	Percentage
Age:		
31-40	12 Person	20%
41-50	33 Person	55%
>50	15 Person	25%
Last education:		
S1	54 Person	90 %
S2	6 Person	10 %
Years of service :		
5-10 tahun	23 Person	38,3%
11-20 tahun	28 Person	46,7%
>20 tahun	9 Person	15 %

From a total of 60 respondents, it can be seen that as many as 12 respondents aged between 31-40 years or 20 percent. There are as many as 33 respondents aged between 40-50 years or as many as 55 percent and 15 respondents aged over 50 years or as many as 25 percent. When viewed from the aspect of the last education of the respondents studied, data were obtained, with 54 respondents having undergraduate education or 90 percent. There were as many as 6 respondents with S2 degrees or 10 percent.

If seen from the last working period of the respondents obtained data, as many as 23 respondents had a working period of between 5-10 years or equal to 38.3 percent. There are as many as 28 people have tenure between 10-20 years or 46.7 percent, and as many as 9 people have a working period of over 20 years or as much as 15 percent.

Testing the validity of the data used SPSS version 23. Statistical software The value of validity can be seen in the Pearson Correlation column. If the correlation number obtained is greater than the criticism number ($r\text{-count} > r\text{-table}$) then the instrument is said to be valid. Validity test was carried out by giving questionnaires to 20 respondents. Based on the validity test performed, all instruments of the research statement can be declared valid. This can be seen from the $r\text{-count}$ of each question instrument each variable is greater than the $r\text{-table}$ (0.4438). The calculation of the results of the validity of the research instruments can be seen as illustrated in Table 2 below.

Table 2. Instrument Validity Test Results

Variable	Item	r_{hitung}	r_{tabel}	Information
School Organizers Transparency (X_1)	1	0,879	0,4438	Valid
	2	0,943	0,4438	Valid
	3	0,850	0,4438	Valid
	4	0,843	0,4438	Valid
	5	0,914	0,4438	Valid
	6	0,893	0,4438	Valid
	7	0,692	0,4438	Valid
Performance Standards (X_2)	1	0,961	0,4438	Valid
	2	0,769	0,4438	Valid
	3	0,786	0,4438	Valid
	4	0,652	0,4438	Valid
	5	0,950	0,4438	Valid
	6	0,882	0,4438	Valid
	7	0,839	0,4438	Valid
Society participation (X_3)	1	0,725	0,4438	Valid
	2	0,816	0,4438	Valid
	3	0,742	0,4438	Valid
	4	0,882	0,4438	Valid
	5	0,790	0,4438	Valid
	6	0,800	0,4438	Valid
	7	0,887	0,4438	Valid
	8	0,819	0,4438	Valid
	9	0,768	0,4438	Valid
School Accountability (Y)	1	0,833	0,4438	Valid
	2	0,917	0,4438	Valid
	3	0,931	0,4438	Valid
	4	0,858	0,4438	Valid
	5	0,851	0,4438	Valid
	6	0,830	0,4438	Valid
	7	0,811	0,4438	Valid

Reliability test is used to determine the consistency of the measuring instrument, whether the measuring device used is reliable and remains consistent if the measurement is repeated again. Reliability

test was conducted on 20 respondents. The research instrument reliability test results can be seen in the following table:

Table 3. Instrument Reliability Test Results

Variable	Cronbach Alpha	Limit Reliability	Information
School Organizers Transparency (X ₁)	0,935	0,6	Reliabel
Performance Standards (X ₂)	0,920	0,6	Reliabel
Society participation (X ₃)	0,921	0,6	Reliabel
School Accountability (Y)	0,935	0,6	Reliabel

Based on the results of the reliability test above, it can be concluded that all the questions used to measure each variable in this study were declared reliable. This can be seen from the Cronbach's Alpha value, each variable is greater than 0.60 so it can be concluded that all variables are reliable.

The description of the research results is based on collected data from 60 questionnaires distributed in schools in the Medan Tuntungan sub-district of North Sumatra Province. The results of the descriptive statistics of this study can be seen in the following table:

Tabel 4. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
School Organizers Transparency	60	23	35	28,47	3,332
Performance Standards	60	23	35	28,77	3,332
Partisipasi Sekolah	60	25	44	36,93	4,509
School Accountability	60	23	35	28,52	2,896
Valid N (listwise)	60				

From the table above it can be seen that the School Organizers Transparency variables have an average of 28.47. Of the seven questions for the School Organizers Transparency variable, the average respondent answered that they agreed to do transparency in each school. It can be concluded that the school in this case the principal and treasurer of the school in the Medan Tuntungan sub-district of North Sumatra Province has made transparency in the school. The Performance Standards variable has an average of 28.77 with seven questions. Of the seven questions in the Performance Standards variable, the average respondent answered agreeing in performing Performance Standards. It can be concluded that principals and school treasurers in the Medan Tuntungan sub-district of North Sumatra Province have Performance Standards.

The variable Society participation has an average of 36.93 with nine questions. Of the nine questions in the average variable

Society participation, the respondents answered agree in doing Society participation. It can be concluded that the principal and treasurer of the principal in Medan Tuntungan sub-district of North Sumatra Province have involved Society participation in managing education in schools. School Accountability variables have an average of 28.52 with seven questions. Of the seven questions in the School Accountability variable, the average respondent agreed to do School Accountability. It can be concluded that principals and school treasurers in the Medan Tuntungan sub-district of North Sumatra Province have held accountability in schools.

The purpose of the normality test is to find out whether the distribution of a data follows or approaches a normal distribution, namely the distribution of data that has a normal distribution pattern that is when the lines on the histogram graph are shaped. The normality test in this data uses

Histogram graph analysis. The results of the normality test can be seen in the histogram chart below:

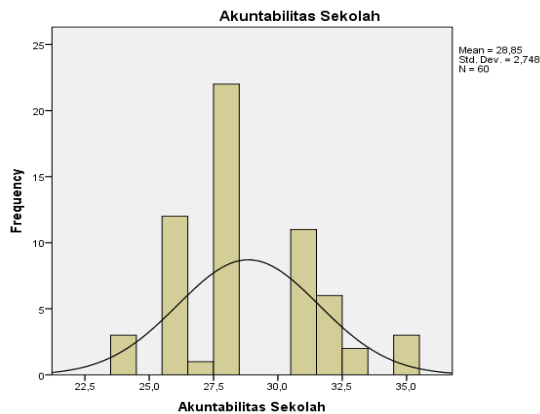


Figure 1. Histogram graph

From the graph above, it can be concluded that the histogram graph illustrates a balanced and normal distribution pattern. The graph shows that normal regression or not violates the assumption of normality.

The testing of multicollinearity in this study was carried out by looking at the magnitude of VIF (variance inflation factor) and tolerance value. If the tolerance value is <0.1 and $VIF > 10$, it is concluded that multicollinearity occurs, whereas if the tolerance value is > 0.1 and $VIF < 10$ is not multicollinearity occurs. The results of the multicollinearity test can be seen in the table below:

Table 5. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	School Organizers Transparency	,892	1,122
	Performance Standards	,975	1,026
	Society participation	,900	1,111

Based on the test results in table 5 above, it is known that the calculation of the Tolerance value has no independent variable which has a Tolerance value of less than 0.1, which means there is no correlation between the independent variables. The calculation results on the VIF value also show the results of VIF calculations there are no variables above the VIF value of more than 10. So it can be concluded that

there is no multicollinearity between the independent variables in the regression model.

Heteroscedasticity test aims to test whether in the regression model variance inequalities occur from residuals, one observation to another observation. If the residual variance from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model, which is not heteroscedasticity. Heteroscedasticity test is done by looking at the distribution pattern on the scatter plot graph as below:

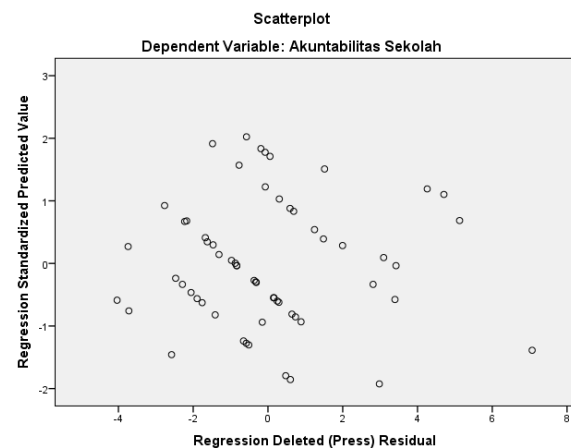


Figure 5. Testing for heteroscedasticity

Based on Figure 5. above, it can be seen that the distribution pattern in the graph is not a clear patterned scatter plot, the point of spread is not heavy on the number 0 of the Y-axis period. The coefficient of determination (R^2) is used to see how much the percentage variation of the independent variable on the dependent variable. The greater or closer to the 100 percent coefficient of determination, means the greater the contribution of the influence of independent variables on the dependent variable. If the coefficient of determination (R^2) is 100 percent, it can be concluded that the independent variable perfectly explains the dependent variable. The results of the coefficient of determination (R^2) in this study can be seen from the table below:

Table 6. Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,810 ^a	,657	,638	1,742

a. Predictors: (Constant), Society participation, Performance Standards, Transparansi Penyelenggara Sekolah

In the coefficient of determination table it can be seen that the R² value is 0.657, this means that the School Accountability (Y) variable as the dependent variable can be explained by Society participation variables (X₁), School Organizers Transparency (X₂) and Performance Standards (X₃) of 65.7 percent. The remaining 34.3 percent is

explained in other variables not examined in this study.

The F test is used to show whether all the independent variables included in the model have a joint influence on the dependent variable. This F test statistic is done by comparing the value of F count with F_{table} with the significance of F. The F test is used to take the decision H₀ is accepted or H₀ is rejected.

Table 7. Test Statistics F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	324,984	3	108,328	35,684	,000 ^b
	Residual	170,000	56	3,036		
	Total	494,983	59			

a. Dependent Variable: Financial Accountability
b. Predictors: (Constant), Society participation, Performance Standards, School Organizer Transparency

The F statistical test is used to determine whether the independent variables are simultaneously on the dependent variable. Based on table 5.5.2, the F_{count} value obtained is 35,684 while for the F_{table} value is 2,003. From these results it can be seen that F_{table} is smaller than F_{count}, and the significance value is 0,000 or smaller than α0,05, so the significance test points are in the H₀ rejection region or it can be concluded H₁ is accepted. Thus it was concluded that the variable School Organizers Transparency

(X₁), Performance Standards (X₂) and Society participation (X₃) simultaneously had a significant effect on School Accountability (Y₁).

The t statistical test is used to see how far the influence of an individual independent variable in explaining the dependent variable. The statistical test is done by comparing the value of t_{count} to t_{table} with a significance value of Prob t. The t test statistic is used for decision making H₀ is accepted or H₀ is rejected by looking at its significance.

Table 8. Statistical test results t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,767	2,788		,275	,784
	School Organizers Transparency	,302	,076	,368	3,973	,000
	Performance Standards	,305	,069	,351	4,441	,000
	Society participation	,276	,060	,430	4,603	,000

a. Dependent Variable: Financial accountability

Decision criteria use a t_{count} greater than the value of t_{table} or significance value t at 5% real level. Based on the results of testing on the table of results of statistical tests above, partially the influence of each independent variable on

the dependent variable can be described as follows:

1. School Organizers Transparency Variables (X₁) has a t_{count} of 3.973 with a value of t_{table} of 2.003 and a significance value of 0.000 smaller than

the value of $\alpha = 0.05$. The regression coefficient is 0.368 and is positive. From these results it can be concluded that the variable School Organizers Transparency (X1) has a positive and significant effect on School Accountability (Y).

2. Performance Standards (X2) have a t_{count} of 4.441 with a t table value of 2.003 or a significance value of 0.000 smaller than the value of $\alpha = 0.05$. The regression value coefficient is 0.351 and is positive. From these results it can be concluded that the Performance Standards (X2) variable has a positive and significant effect on School Accountability (Y).
3. Variable Society participation (X3) has a t_{count} of 4.603 with a value of t table of 2.003 and a significance value of 0.000 is smaller than the value of $\alpha = 0.05$. Regression coefficient of 0.430 and positive value. From these results it can be concluded that the Society participation variable (X3) has a positive and significant effect on School Accountability (Y).

DISCUSSION

The Effect of School Organizers Transparency, Performance Standards and Society Participations Influently Simultaneously Against School Accountability

Based on the results of the F test on testing the hypothesis it can be concluded that the School Organizers Transparency, Performance Standards and Society participation simultaneously influence School Accountability. This research proves that if schools that carry out transparency, Performance Standards and Society participation in school management will increase accountability at the school. This research is in line with the theory said by Manahan, that there are three main pillars that are the prerequisites for establishing accountability, namely the existence of School Organizers Transparency, the existence of Performance

Standards and Society participation. These three pillars will ultimately increase public trust in the school.

The implementation of these three pillars must be carried out as much as possible in each school so that each school can achieve the educational goals set by the government and the school. In addition, each school can minimize the occurrence of corruption in education funds, both received from the government, funds collected from parents and other funds or assistance received by the school.

Effect of School Organizers Transparency on School Accountability

Testing the effect of School Organizers Transparency variables on School Accountability by using the t test obtained a t_{count} of 3.973 greater than t table of 2.003 while the variable significance level of School Organizers Transparency of 0.000 was smaller than the value of $\alpha = 0.05$ and the regression coefficient was 0.368. This was obtained by the conclusion that School Organizers Transparency had a positive and significant effect on School Accountability.

The results of this study are in line with the government's objectives as outlined in Law No. 20 of 2003 concerning the National Education System Article 48 paragraph 1 is written, management of education funds is based on the principles of justice, efficiency, transparency and public accountability. Transparency of education funds will increase trust and confidence in schools in conducting education services in schools. Transparency means information disclosure, on school policies and financial management so that it can be known to the public. In this case the public or community is people outside the school who are represented in the school committee. The aim of transparency is to create public trust in schools. Transparency can also minimize the occurrence of corruption, collusion and nepotism (KKN) in managing education funds in schools. The transparency of school organizers will also increase the

authority and professionalism in performance at school.

From the results of research conducted in schools in Medan Tuntungan District, it was stated that the School Organizers Transparency had an average of 28.47. From the results of an average of 28.47, with seven questions it was concluded that schools in Medan Tuntungan District agreed with School Organizers Transparency and the majority had made transparency in schools. From a review of the total scores of each indicator in the School Organizers Transparency variable obtained data 58 percent of schools have made transparency in the category agreed. While 42 percent of schools have made transparency the school organizers in the category strongly agree. The results of this study signal well in the management of schools in the Medan Tuntungan District. With the results of this study, the government, in this case the education office concerned, must continue to create transparency in schools not only in schools in the Medan Tuntungan sub-district, but in every school that exists.

Effects of Performance Standards on Financial Accountability

Testing the Performance Standards variable on school financial accountability using the t test, obtained a tcount of 4.441 with a t table value of 2.003 or a significance value of 0.000 smaller than the value of $\alpha = 0.05$. The regression value coefficient is 0.351 and is positive. From these results it can be concluded that the Performance Standards variable has a positive and significant effect on School Accountability. The research results on Performance Standards that influence accountability are in line with the theory stated by Amiruddin et al. That school performance can be achieved by implementing school management starting from planning, implementing, monitoring, and evaluating all programs that have been held. The performance standards for each school will certainly affect accountability at the school.

Performance Standards are also regulated in the Performance Standards of educators and education personnel in the RI Government Regulation. No. 19 of 2005 concerning national education standards. Written in article 28 paragraph 1 chapter VI, that educators must have academic qualifications and competencies as learning agents, physically and mentally healthy and have the ability to realize national education goals. This research is in line with RI Government Regulation No. 19 of 2005, concerning national education standards. The standard referred to in the teaching and education staff is that each teaching staff and education personnel are in accordance with their educational qualifications in carrying out their duties and responsibilities. The existence of these Performance Standards is expected to maximize the achievement of the objectives of national education in each school.

The standard implementation of the teaching staff and education staff on the implication is that educators have certificates as educators and teach according to their expertise certificates. Education staffs such as laboratory personnel, library staff and administrative personnel have certificates and work in accordance with the certificates of their expertise. In addition, the determination of Performance Standards also regulates the teaching hours or working hours of each teaching staff and education staff. With the application of this standard, it will make effective and efficient work results at school. The results of this study found that schools in the Medan Tuntungan sub-district had performed Performance Standards. These results can be seen from the Performance Standards variable having an average of 28.77 with seven questions asked in the questionnaire. Of the seven questions in the Performance Standards variable, the average respondent answered agreeing in performing Performance Standards. In addition, the results obtained from the study of the total score of each indicator in the Performance Standards

variable obtained data 55 percent of schools have performed Performance Standards in the categories agreed. While 45 percent of schools have made transparency the school organizers in the category strongly agree.

The results of this study are a good signal to every school in the Medan Tuntungan sub-district, because they have performed good Performance Standards in each school. These results must certainly be supported by various parties, both the government in this case the relevant education offices and the community or stakeholders who care about the progress of education. The results of this study also prove that there are Performance Standards in each school, so influencing these schools becomes more accountable. Accountable schools have an impact on increasing public trust in schools.

Effect of Society participation on Financial Accountability

The results of testing on Society participation variables are obtained tcount of 4.003 with a value of t table of 2.003 and a significance value of 0.000 smaller than the value of $\alpha = 0.05$ and a regression coefficient of 0.430 and positive value. From the results of these tests it can be concluded that the variable Society participation has a positive and significant effect on School Accountability. The results of this study are in line with Law No. 25 of 2000 concerning the National Development Program (Propenas) 200-2004 in Chapter V Building Community Welfare and Cultural Resilience, Regarding improving education management. In paragraph 5 it is written to increase Society participation to support educational programs. In paragraph 6 it is written to increase transparency and accountability of education providers. In this study it was found that Society participation had an effect on financial accountability.

The intended community participation is the participation of parents, community leaders, educational figures, alumni, the business world and professional

education organizations who are members of the school committee. Good community participation is expected to support every school policy to be better and influence School Accountability. Minister of Education Regulation No. 75 of 2016 concerning School Committees, arranges clearly the tasks regarding school committees, membership of school committees, selection of school committees, establishment of school committees, term of office of school committees and implementation of school committee functions. Article 4 paragraph 1 states that members of the school committee consist of: a) parents / guardians of students who are still active in the school at most 50% (fifty percent. B) Community leaders at most 30% (thirty percent) and c) education experts at most 30% (thirty percent). The percentage referred to in letter a, letter b and letter c becomes the maximum limit up to the number of members reaching 100% (one hundred percent).

Article 2 of paragraph 3 states that the school committee performs its functions in mutual cooperation, democratic, independent, professional and accountable. It is hoped that by carrying out the functions of the school committee properly, the schools will be more transparent and accountable. Because the school committee is a joint community involved in decision making at school. Article 10 paragraph 6 states that the results of fund raising by schools must: get approval from the school committee, be accountable transparently and reported to the school committee. The results of this study are in line with article 10 paragraph 6, so that it will minimize the occurrence of corruption, collusion and nepotism in the management of school funds. this is expected to affect the School Accountability-schools that involve Society participation in each school.

In this study also obtained results that Society participation has an average of 36.93 with nine questions. Of the nine questions in the variable Society

participation, the average respondent answered that they agreed to have done Society participation. It can be concluded that schools in the Medan Tuntungan sub-district of North Sumatra Province have involved Society participation in managing education in schools. In addition, the results of the study of the total score of each indicator on the variable participation of school administrators were obtained, with 66.6 percent of the schools participating in the categories agreeing. While 33.4 percent of schools have made transparency in school organizers in the category strongly agree. The results of this study are a good signal to every school in the Medan Tuntungan sub-district, because it has done good Society participation in every school. These results must certainly be supported by various parties, both the government in this case the relevant education offices and the community or stakeholders who care about the progress of education so that education will be better and accountable.

CONCLUSION

From data analysis, testing hypotheses and discussing research, conclusions can be drawn:

- a) Simultaneously, School Organizers Transparency, Performance Standards and Society participation have a significant effect on financial accountability in schools in Medan Tuntungan District.
- b) Partially, School Organizers Transparency, Society participation and Performance Standards have a positive and significant effect on financial accountability. The results of this study are in line with the theory said by Manahan that financial accountability

will be built with the existence of School Organizers Transparency, the existence of Performance Standards and Society participation and show the influence of School Accountability. This shows that the effective implementation of the School Organizers Transparency, Society participation and Performance Standards will increase financial accountability in schools.

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