

THE INFLUENCE OF HUMAN RESOURCES, UTILIZATION OF INFORMATION TECHNOLOGY, AND INTERNAL CONTROL ON ACCOUNTABILITY “BOS” FUND MANAGEMENT IN THE SULA ISLANDS DISTRICT

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ABSTRACT

As a developing country, Indonesia always develops education and curriculum for the nation's intelligence. In an era that is all digital and sophisticated, all forms of reports on educational activities can be more transparent and accountable. To account for reports related to these activities, of course, do not forget the quality of Human Resources. This research uses the purposive sampling method which is processed by multiple regression analysis. The sample in this study was the Head of the Madrasah and the Treasurer of the Madrasah as many as 94 samples were taken from the population of the Madrasah in the Sula Islands Regency. From this research, conclusions can be drawn: (1) Human Resources has a positive effect on the accountability of BOS fund management, (2) understanding of information technology has a positive effect on BOS fund management accountability, and (3) internal control has a positive effect on BOS fund management accountability.

Keywords: human resources, information technology, internal control, accountability.

ABSTRAK

Sebagai negara berkembang, Indonesia selalu mengembangkan pendidikan dan kurikulum untuk mencerdaskan bangsa. Di era yang serba digital dan canggih, segala bentuk laporan kegiatan pendidikan bisa lebih transparan dan akuntabel. Untuk mempertanggungjawabkan laporan terkait kegiatan tersebut, tentunya tidak melupakan kualitas Sumber Daya Manusia. Penelitian ini menggunakan metode purposive sampling yang diolah dengan analisis regresi berganda. Sampel dalam penelitian ini adalah Kepala Madrasah dan Bendahara Madrasah sebanyak 94 sampel diambil dari populasi Madrasah yang ada di Kabupaten Kepulauan Sula. Dari penelitian ini dapat ditarik kesimpulan: (1) Sumber Daya Manusia berpengaruh positif terhadap akuntabilitas pengelolaan dana BOS, (2) pemahaman teknologi informasi berpengaruh positif terhadap akuntabilitas pengelolaan dana BOS, dan (3) pengendalian internal berpengaruh positif terhadap akuntabilitas pengelolaan dana BOS. berpengaruh positif terhadap akuntabilitas pengelolaan dana BOS.

Kata kunci: sumber daya manusia, teknologi informasi, pengendalian internal, akuntabilitas.

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1. INTRODUCTION

Education is considered an important tool in improving and improving the quality of human resources in a nation. A country can be said to be developed if the level of education is well illustrated. The achievement of education itself can be seen from its aligned goals and implementation. In Indonesia, according to Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional, (2003) it is stated that national education functions to develop capabilities and shape the character and civilization of a dignified nation in the context of educating the nation's life, aiming to develop the potential of students to become human beings who believe and fear God. The Almighty has a noble character, is healthy, knowledgeable, capable, creative, and independent, and becomes a democratic and responsible citizen.

The most important component of educational attainment is one of the costs of education, which is very helpful in alleviating various problems that exist in the educational environment. These problems include investment costs, personal costs, and operational costs as well as how the government guarantees the rights of the underprivileged to get quality education at the Elementary School (SD), Junior High School (SMP), and Senior High School (SMA) levels. To overcome this problem, the government seeks to provide schools with School Operational Assistance (BOS funds). BOS funds are generally provided by the Ministry of Education and Culture, but there are also funds provided by the Regions, namely BOSDA.

In the BOS funds, there is a report that makes school financing within a certain period and submitted to the government so that school fees can be sufficient by the school's request, a good and correct BOS fund report will have many benefits for schools. The management of BOS funds is inseparable from the human role as the person who runs it, starting from reporting the RKAS (School Budget Work Plan) to collecting RKAS data and receiving BOS funds as well as accountability reports for what the BOS funds are used for.

A good accountability report will produce a quality BOS fund accountability report so that the flow of entry and exit is clear as described in Peraturan Pemerintah (2013) concerning national standards governing the entry and exit of BOS funds to minimize deviations that occur in the school environment. BOS funds in Indonesia have a role as a supporting tool to provide opportunities for the nation's young people to get the same school rights by providing school facilities and financial assistance for scholarship recipients who are underprivileged to get proper equality between one another.

In managing the accountability report for school BOS funds, it must be by what is determined by the government. Reports on BOS funds can be a strong foundation for schools to get many benefits, to produce quality BOS funds, knowledge from their Human Resources is needed. Quality in HR is the expertise of HR to carry out the tasks and responsibilities given (Oktaviani et al., 2020). If the Human Resources are qualified, any work can be completed properly and correctly, the same should happen in the preparation of the accountability report for the management of BOS funds. The better the quality of school resources, the better the reports made.

The BOS report must be of good quality to make its readers understand and it is profitable for its users to produce an accountable report. Some of the factors that make the

BOS fund report an accountable report are its Human Resources, but not only that but also the knowledge and utilization of existing facilities in schools, especially in schools outside Java which must use tools that can help communicate between one island to another so that the information conveyed is more effective and efficient. This is of course realized in this digital era that allows users who need media as a means of communication and exchanging information. In managing BOS funds, it is necessary to have computer facilities as a means of introducing school information sources to the government. Utilization of information technology is one of the important factors in implementing accountability for BOS fund management because it can assist school principals and their staff in managing data related to BOS funds and may reduce errors in managing data so that school principals and their staff can be responsible for managing BOS funds. The utilization of information technology can also greatly assist this so that schools in the regions do not need to go to the center to report school accountability reports. That information technology is human engineering in the process of delivering information that makes sending data to recipients faster, wider in distribution, and the length of storage (Sutabri, 2012).

In the accountability report, BOS fund management must have supervision to guard against unwanted matters. Schools must have a supervisory department to monitor the entry and exit of BOS funds to reduce irregularities that occur. In schools, it is better known as school internal control which is responsible for supervising all activities and activities carried out by schools whether they are by what is reported in the RKAS. Internal control is a form of prevention for schools to avoid cheating and can provide evaluations of school activities to provide good chances for the school itself. Internal and external control of course must play a role in an organization or company including schools, internal parties namely school principals and teachers, and school committees while external parties are the government and local communities. A good control system will realize a quality accountability report.

If the management of BOS funds is not carried out properly, it will result in severe sanctions ranging from fines and severe penalties, namely entering hungry prisoners. Several factors that hinder the accuracy and accountability of accountability reports can be caused by the lack of adequate human resources, the use of information technology that is not optimal, and the absence of school control which makes all reports manipulated so that many cases of corruption occur in the school environment. Recently, the public was shocked by a corruption case at SMKN 53 Jakarta, in which a former school principal and sub-department staff were accused of being sentenced to 6 years and 6 months in prison and both were demanded by the prosecutor to pay a fine of Rp. 200 million for corruption in the management of BOS funds and educational operational assistance. (BOP) at SMKN 53 Jakarta for the 2018 fiscal year (Kompas, 2022).

Based on the background and case above, the researcher is motivated to investigate what can affect the accountability of BOS management. researchers want to develop research that has been done by previous studies related to the Accountability of BOS funds as described above. The researcher chose the Sula Islands Regency because it has a fairly large number of madrasas and is in remote areas of North Maluku Province there are likely to be many cases and irregularities that occur like the cases that the researcher has described in the background. That's why this motivated the researcher to research with the title "The Influence of Human Resources, Utilization of Information Technology, and Internal Controls

on Accountability of Madrasah BOS Fund Management in Sula Islands Regency" in which researchers expect Schools / Madrasahs in Sula Islands Regency can grow and move forward.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Agency Theory

Agency Theory is a bond or contract between agents and principals. A contract between the Manager (Agent) and the owner (Principal) with a common purpose is called an agency (Jensen & Meckling, 1976). This relationship can run smoothly if the owner delegates his authority to the manager. The agent in question is the principal and his staff while the principal is the government. The school financial manager as an agent will get facilities and funds from the principal and will be responsible for the funds by submitting documents in the form of accountability reports, but the information submitted by the agent to the principal sometimes does not show the actual conditions, triggering conflicts. The difference between the agent and the principal that triggers this conflict is of course what makes the goal of mutual benefit not achieved optimally. This condition is often known as asymmetric information or information asymmetry.

Conflicts also often arise because of differences in interests between agents and principals which result in irregularities that occur by manipulating accountability reports on activities and school budget preparation plans, so that many overestimate something that did not happen. To avoid conflicts, it is necessary to have an agency cost (supervisory board and school committee) as a supervisor. The principal provides monitoring costs in the form of intensive costs or top priority to the monitoring team to maximize the principal's welfare even though sometimes the agent makes decisions, not by the principal's wishes (Jensen & Meckling, 1976).

2.2 Human Resources

Human Resource is an important element for the organization in obtaining goals. A successful organization can be seen from the quality of Human Resources he has. If the organization wants human resources who works optimally, then it must guarantee the progress of its career in the future so that its people will contribute well to achieving the company's goals. According to Almasdi (2006) Human resources, it is the human thinking skills that exist in him that need to be developed for society. Human Resource is the skill of thinking in everyone.

A tool capable of performing tasks such as input, process, and output data and information is called a computer (Santoso et al., 2009). In computer financial reporting, it is important to assist employees in carrying out tasks, processing financial transactions, and other tasks according to their respective needs. In addition, by using a computer, the process of working on it will save more time. Not only using a computer, but the internet network also needs to be processed for long-distance communication, so that information can be obtained easily. The internet can also be interpreted as a computer network that is spread not only throughout Indonesia but in the world so that it can share information such as images, videos, and sounds. To support the process of working on data, it needs assistance from technology information in making financial reports, the purpose of using technology is so that parties who need financial reports made can be easily understood clearly so that they become considerations in decision making. There are two aspects of technology, the first is hardware and the second is a software as a tool to help human resources in his work.

2.3 Information Technology

Information technology is also useful in the field of accounting, in the development of the use of information technology helps to improve the Accounting Information System a lot. Increased users of computer information technology for the processing of accounting data that initially manually became automatic. Accounting information system is part of the development of technology operated by the Human Resource organization with the task of preparing finances and information starting from collecting and processing transactions (Marlinawati & Suaryana, 2013).

2.4 Internal Control

Internal control is an activity that supervises a company for the achievement of organizational or government goals. An organization needs internal controls to prevent fraud or abuse that can hinder the achievement of effective and efficient goals. According to Horngren et al. (2012), internal control is the organization's design of all Measures to secure assets and encourage employees to follow organizational policies to improve operational efficiency. According to Mulyadi (2010), internal control has the objectives of maintaining organizational assets, re-enabling accounting data, making everything more efficient, and complying with management policies.

Accountability is a necessity of accountability for what is done to those who have accountability. In this study, accountability is meant by the accountability of the Principal and School Treasurer for the use of BOS funds received at the request of RKAS, where the funds aim to fund school operational activities (Anggraeni, 2016). Accountability for BOS fund management is the accountability of the receipt of BOS funds implemented in schools for government programs. The purpose of the BOS fund is to help provide equal opportunities for underprivileged students to get quality and quality educational services.

HYPOTHESIS DEVELOPMENT

Human resources are one of the important elements in an organization. Human resources are the skills, knowledge, and abilities of a person to do a job. The quality of human resources is the expertise of an organization to exercise authority so that its goals are achieved. Human resources must have the level of expertise, integrity, and ethical behavior needed to obtain good quality human resources. Therefore, in managing BOS funds to achieve its goals, it is necessary to have good quality human resources.

In the accountability report for BOS funds, there are a lot of fraud and criminal acts in the name of school expenditures even though the BOS funds are spent for the personal interests of the principal and school treasurer, this can be seen in the cases that the researcher describes in the background. The occurrence of these cases is the result of the lack of quality human resources and the self-awareness of the principal and school treasurer who should be responsible for BOS funds. Ariastini et al. (2017) mention that the quality of human resources has a positive and significant effect on fraud prevention in the management of BOS. The quality of a person's self is very important when it comes workbook because a competent person will give satisfactory results. As research conducted by Malik (2020) skill has a significant effect on job satisfaction. Based on the explanation above, it can be concluded that the skill and quality of human resources affect the accountability of BOS fund management, the higher the quality of the principal, the higher the quality of the accountability report produced. So, the researchers determine the hypothesis of human resources, among others:

H1: Human Resources have a positive effect on the Accountability of BOS Fund Management.

The information system will help the government through simplification of access between work units and can improve the quality of financial report information, which is called the use of information technology. In managing BOS funds, of course, one must have access to transact with the government directly using the internet which reaches a wider network between regions with one another who wants to exchange information without going face-to-face or directly. This is certainly more effective and efficient, especially if you take advantage of the facilities that are available to do this access, the use of information technology is very important for access to school principals submitting RKAS and transactions for BOS funds, if computer technology can be used properly then all forms of internet access, reporting and activities can run well.

This is explained by Gunawan (2021) who states that the use of information technology can affect the quality of BOS reports. The smarter it is to use it, the more effective and efficient whatever is done, and the resulting report becomes more quality and accurate because everything is well reported. Research conducted by Kahar et al.(2018) also has the same opinion that the use of information technology has a positive and significant effect on the reliability of BOS fund management. Based on the explanations of previous research conducted previously above, the results obtained by researchers are that the use of technology affects accountability, then the hypothesis is determined, namely:

H2: Utilization of Information Technology has a Positive Effect on Accountability of BOS Fund Management.

In this study, internal control is very influential on the accountability of the operational management of school expenditures because it must be monitored properly so that deviations do not occur. Nugroho (2017) states that the control system affects the reliability of the financial statements of BOS funds. A quality and reliable BOS fund accountability report can be seen from good and honest internal supervision so that it can run according to what has been mandated. This is also stated by research conducted by Amrullah (2019), namely that internal control affects financial accountability. Through some of the research opinions above, the researchers determined the hypotheses used in this study, namely:

H3: Internal Control has a Positive Effect on Accountability of BOS Fund Management

3. RESEARCH DESIGN

A population is an object/subject that is used as a source of data that can be investigated in the research. Madrasahs in the Sula Islands Regency are the population in this study. The sample is part of the population elements studied as a source of data in the study. The collection of samples in this study was carried out using the purposive sampling technique. In taking the sample in this study uses a survey in which data is taken using a questionnaire. The sample criteria in this study are the principal and school treasurer in the Sula Islands Regency.

Multiple Linear Regression Analysis was used to process the data in this study. SPSS software is used to obtain the results of hypothesis testing. Before the data is processed, of course, the classical assumption test must first be carried out which consists of a normality test, a multicollinearity test, and a heteroscedasticity test. In testing the hypothesis, the regression equation used in this study is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$$

Information:

Y = Accountability of BOS Fund Management; X1 = Human Resources; X2 = Utilization of Information Technology; X3 = Internal Control; A = Constanta. β_1 - β_4 = Regression coefficient on each variable. ϵ = Random error.

4. RESULT AND DISCUSSION

The research respondents were school principals and school treasurers in the Sula Islands as managers of BOS funds. The total number of respondents in this study was 94 respondents. Characteristics in this study include gender, age, education, and position of the respondent. The characteristics of these respondents are presented in Table 1 below.

Table 1. Characteristics of Respondents Table

No	Characteristics of Respondents	Amount	Percentage
1	Gender:		
	Male	46	49%
	Female	48	51%
	TOTAL:	94	100%
2	Age:		
	20-30 years old	8	9%
	31-40 years old	51	54%
	41-50 years old	22	23%
	Over 50 years old	13	14%
TOTAL:	94	100%	
3	Education Level:		
	Madrasa	7	8%
	Vocational High School	2	2%
	Senior High School	12	13%
	D3 Program	2	2%
	Bachelor's degree	67	71%
	Master's degree	3	3%
TOTAL:	94	100%	
4	Position:		
	Principal	47	50%
	Treasurer of School	47	50%
TOTAL:	94	100%	

Source: primary data processed, 2022

Descriptive statistical calculations were also carried out in this study. Based on Table 2, it appears that for the human resources variable, the average respondent gave an answer of 4,33 which led to a statement of agreement for each item of the statement or question given. The standard deviation of the human resources variable shows the number 0.65. On the utilization of the information technology variable, the average respondent answered 4,28 which led to an agreement on the statement for each question item, while the standard deviation value of this variable was 0.75.

Table 2 shows that the average for internal control variable respondents answered at 4,27 which led to a statement agreeing to each question item, and the standard deviation value for this variable was 0,75. For the variable of accountability of BOS fund management, the average respondent gave an answer of 4.34 which led to a statement of agreement for each question item. The standard deviation value for the variable of interest in

entrepreneurship is 0.67.

Table 2. Descriptive Test Results

Variable	N	Mean	Min	Max	Standar Deviasi
Human Resource	94	4,33	1	5	0,65
Utilization of Information Technology	94	4,28	1	5	0,75
Internal Control Variable	94	4,27	1	5	0,75
Accountability of BOS Fund Management	94	4,34	1	5	0,67

Source: primary data processed, 2022

This research tested as many as 28 questions contained in the questionnaire that must be answered directly by the respondent. The validity or invalidity of the questionnaire questions was measured using Pearson's correlation with a significance value of less than 0.05 (Sig < 0.05). If the significance value is less than 0.05 then the questions in the questionnaire can be declared valid. If the correlation value of each question is more than the total significance, then the question is not valid.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Information
Human Resources	0,611	Reliable
Utilization of Information Technology	0,642	Reliable
Internal Control	0,765	Reliable
Accountability of BOS Fund Management	0,624	Reliable

Source: primary data processed, 2022

The results of the reliability test show that the Cronbach's Alpha value on the variables of human resources, technology utilization, internal control, and accountability of BOS fund management > 0.60 then the variable is declared reliable and meets the requirements.

In this study, the normality test was tested using SPSS and the Kolmogorov-Smirnov test formula. The following table shows the results of normality testing for human resources variables as follows.

Table 4. Normality Test Results

		Unstandardized Residual
N		94
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,81862238
Most Extreme Differences	Absolute	,296
	Positive	,296
	Negative	,173
Kolmogorov-Smirnov Z		2,867
Asymp. Sig. (2-tailed)		,115

Source: primary data processed, 2022

Table 4 shows that all data in this research is normal because the asymp significance value is more than 0,05.

The multicollinearity test is a test that aims to determine whether the regression model correlates with the independent variables. A good regression model if there is no correlation between the independent variables. For multicollinearity testing, it can be seen from the value of Variance Inflation Factor (VIF) < 10.00 and Tolerance value > 0.10. The following is a table of the results of the multicollinearity testing carried out:

Table 5. Multicollinearity Test Results

Variable independent	Tolerance	VIF	Information
Human Resources	0,307 > 0,10	3,254 < 10,00	Multicollinearity does not occur
Utilization of Information Technology	0,946 > 0,10	1,054 < 10,00	Multicollinearity does not occur
Internal Control	0,316 > 0,10	3,161 < 10,00	Multicollinearity does not occur

Source: primary data processed, 2022

The results of the multicollinearity test can be seen that the human resource variable has a Tolerance value of 0.307 and a VIF value of 3.254. The variable of information technology utilization has a Tolerance value of 0.946 and a VIF value of 1.054. The internal control variable has a Tolerance value of 0.316 and a VIF value of 3.161. Based on these results, it can be concluded that in this study there was no correlation between the independent variables and did not experience multicollinearity problems because the Tolerance value > 0.10 and VIF < 0.10.

The heteroscedasticity test was carried out to test whether in this study the regression model had an inequality of variance from the residuals of one observation to another observation. A good regression model if there is no heteroscedasticity. In this study, the test used the glejser test with a significant value > 0.05.

Table 6. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig. Std. Error
		B	Std. Error	Beta		
1	(Constant)	1,537	,600		2,563	,012
	Sumber Daya Manusia	-,119	,030	-,674	,708	1,412
	Pemanfaatan Teknologi Informasi	-,024	,017	-,138	,579	1,158
	Pengendalian Internal	,041	,015	,462	,758	2,007

Source: primary data processed, 2022

Based on Table 6 shows that the significant value of all human resource variables is

1.412, the use of information technology is 1.158, and internal control is 2.007 which is greater than the significance value of 0.05 so it can be concluded that all variables in this study did not occur symptoms of heteroscedasticity and has met the requirements of the regression model.

The coefficient of determination test (R^2) aims to determine the extent to which the model's ability to explain the variation of the dependent variable. The following is a table of results from testing the coefficient of determination:

Table 7. Coefficient of Determination Test Results

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,964(a)	,929	,926	,635

Source: primary data processed, 2022

Based on Table 7, the Adjusted R Square value is 0.926. This shows that the independent variable can explain the ability of the dependent variable by 92.6% and the remaining 7.4% is explained by other variables that are not in this study.

Multiple linear regression analysis aims to determine the relationship of one or more independent variables to one or more dependent variables. In this case, the test results produced by the classical assumption test are normally distributed, so this study can perform a regression test. The following table shows the results of multiple linear regression analysis as follows:

Table 8. Regression Analysis Results

Mode		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	,410	,949		,432	,667
	Sumber Daya Manusia	,610	,048	,629	12,651	,023
	Pemanfaatan Teknologi Informasi	-,049	,024	,057	2,018	,047
	Pengendalian Internal	,183	,024	,374	7,514	,000

Source: primary data processed, 2022

Based on table 8 shows that the regression results can be obtained the regression equation as follows:

$$\text{ACCOUNTABILITY} = 0.410 + 0.610 X1 - 0.049 X2 + 0.183 X3 + 0,949$$

From the above regression equation, it can be explained that: the constant value of 0.410 with a positive sign means that the variables of human resources, utilization of information technology, and internal control are considered constant so that the accountability for managing BOS funds is 0.410; the regression coefficient value of the human resources variable is 0.610 with a positive sign, which means that with every increase in human resources, the accountability for managing BOS funds also increases; the regression coefficient value of the information technology utilization variable is 0.049 with a negative sign, which means that with every increase in the use of information technology, the accountability of BOS fund management decreases; the regression coefficient value of the internal control variable is 0.183 with a positive sign which means that with every increase in internal control, the accountability of BOS fund management increases.

Based on Table 8 shows that at a significance value of $0.000 < 0.05$, H1 in this study is accepted, namely, H1: Human resources affect the accountability of BOS fund management. At the H2 significance value of $0.047 < 0.05$, the second hypothesis in this study is accepted, namely H2: The use of information technology affects the accountability of BOS fund management. The significance value of the third hypothesis shows a value of $0.000 < 0.05$ then the third hypothesis is accepted, namely, H3: Internal control affects the accountability of BOS fund management.

DISCUSSION

The test results on the first hypothesis state that human resources have a positive effect on the accountability of BOS fund management. This means that in the good management of BOS funds, quality human resources must be present. The higher the quality of human resources, the better the reports produced, as well as the management of BOS funds. The higher the quality of the principal, the better the accountability for managing BOS funds. The report is produced as a form of accountability of the Principal (agent) to the government (principal). The government provides BOS funds so that the Principal can realize it for school needs and the report is accountable to the government whether the BOS funds provided are used properly or not. This proves that agency theory is used well in this study where there is a bond or contract between the agent and the principal, with a contract between the Manager (Agent) and the owner (Principal) with a common goal called agency theory (Jensen & Meckling, 1976). The accountability in question is Accountability for the management of BOS funds which is the responsibility for receiving BOS funds carried out in schools for government programs. The results of this study are similar to research by Ariastini (2017) which states that the quality of human resources has a significant positive effect on fraud prevention in the management of BOS funds. This research is also supported by research conducted by Kiranayanti & Erawati (2016) where human resources have a significant positive effect on the quality of regional financial reports.

The test results on the second hypothesis indicate that the use of information technology has a positive effect on the accountability of BOS fund management. This shows that the use of computers that can be used properly will help in managing quality BOS fund accountability reports. The utilization of information technology is very important for principals and their staff (agents) because they can assist in making financial accountability reports provided by the government (principals). In this case, the use of information technology according to agency theory, namely the principal (agent) as the manager of the financial statements of BOS funds must be able to utilize and understand using computers so that the reports produced are effective and efficient. This means that the smarter the use of information technology, the more effective and efficient the BOS fund report will be. The results of this study are like research (Gunawan, 2021) which states that the use of information technology affects the quality of BOS fund reports. Research conducted by Kahar et al. (2018) also states that the use of information technology has a positive and significant effect on the reliability of BOS fund management.

The result of testing the third hypothesis states that internal control has a positive effect on the accountability of BOS fund management. This shows that internal control is a form of prevention to avoid deviations that occur in schools. This can be interpreted that the better the internal control, the fewer deviations that exist in schools and produce a good BOS fund accountability report. In this case, agency theory shows that the government (principal) has provided a government internal control system to supervise school principals and their staff (agents) in managing BOS fund reports so that fraud does not occur and avoids irregularities. With this, the internal control system must be implemented properly to prevent irregularities. The results of this study are similar to research (Nugroho, 2019) which states that internal

control affects the reliability of the financial statements of BOS funds. This is also done by Amrullah (2019), namely internal control affects financial accountability. Upara (2022) also states that internal control has a positive effect on the accountability of BOS funds.

5. CONCLUSION

This study aims to determine the factors that influence the accountability of Madrasah BOS funds management in the Sula Islands. Based on the results of the analysis, the following conclusions are obtained. Human resources have a positive effect on the accountability of BOS fund management. This means that the higher the quality of human resources, the better the reports produced, as well as the management of BOS funds. The higher the quality of the principal, the better the accountability for managing BOS funds.

Meanwhile, the variable of the use of information technology has a positive effect on the accountability of BOS fund management. This means that the smarter the use of information technology, the more effective and efficient the BOS fund report will be. Internal control has a positive effect on the accountability of BOS fund management. This means that the better the internal control, the fewer deviations that exist in schools and produce a good BOS fund accountability report.

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