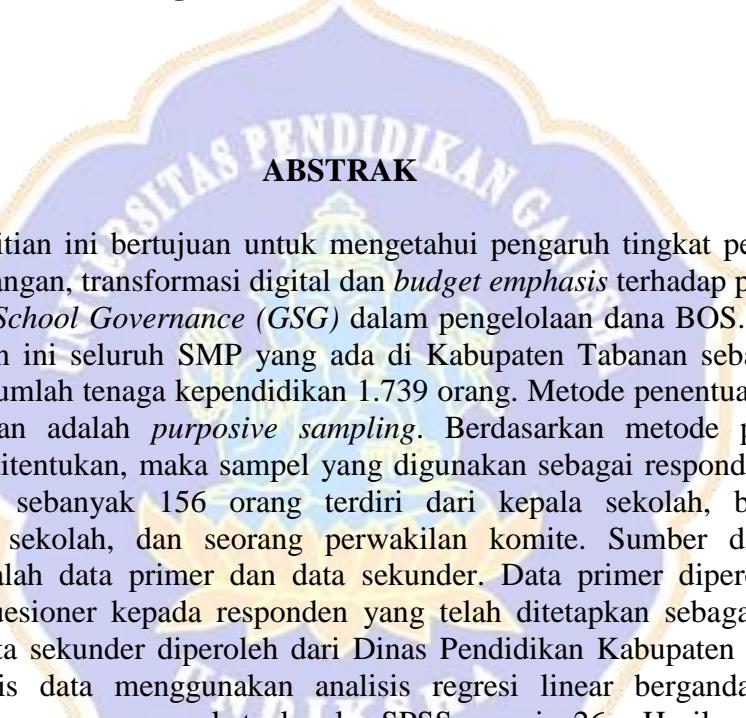


**PENGARUH TINGKAT PENDIDIKAN PENGELOLA
KEUANGAN, TRANSFORMASI DIGITAL DAN
BUDGET EMPHASIS TERHADAP PENERAPAN
PRINSIP *GOOD SCHOOL GOVERNANCE (GSG)*
DALAM PENGELOLAAN DANA BOS**

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Penelitian ini bertujuan untuk mengetahui pengaruh tingkat pendidikan pengelola keuangan, transformasi digital dan *budget emphasis* terhadap penerapan prinsip *Good School Governance (GSG)* dalam pengelolaan dana BOS. Populasi pada penelitian ini seluruh SMP yang ada di Kabupaten Tabanan sebanyak 39 SMP dengan jumlah tenaga kependidikan 1.739 orang. Metode penentuan sampel yang digunakan adalah *purposive sampling*. Berdasarkan metode penarikan sampel yang ditentukan, maka sampel yang digunakan sebagai responden dalam penelitian ini sebanyak 156 orang terdiri dari kepala sekolah, bendahara BOS, operator sekolah, dan seorang perwakilan komite. Sumber data yang digunakan adalah data primer dan data sekunder. Data primer diperoleh dari penyebaran kuesioner kepada responden yang telah ditetapkan sebagai sampel penelitian. Data sekunder diperoleh dari Dinas Pendidikan Kabupaten Tabanan. Teknik analisis data menggunakan analisis regresi linear berganda dengan bantuan penggunaan perangkat lunak SPSS versi 26. Hasil penelitian menunjukkan bahwa: tingkat pendidikan pengelola keuangan, transformasi digital, dan *budget emphasis* berpengaruh positif dan signifikan terhadap penerapan prinsip *Good School Governance (GSG)* dalam pengelolaan dana BOS.

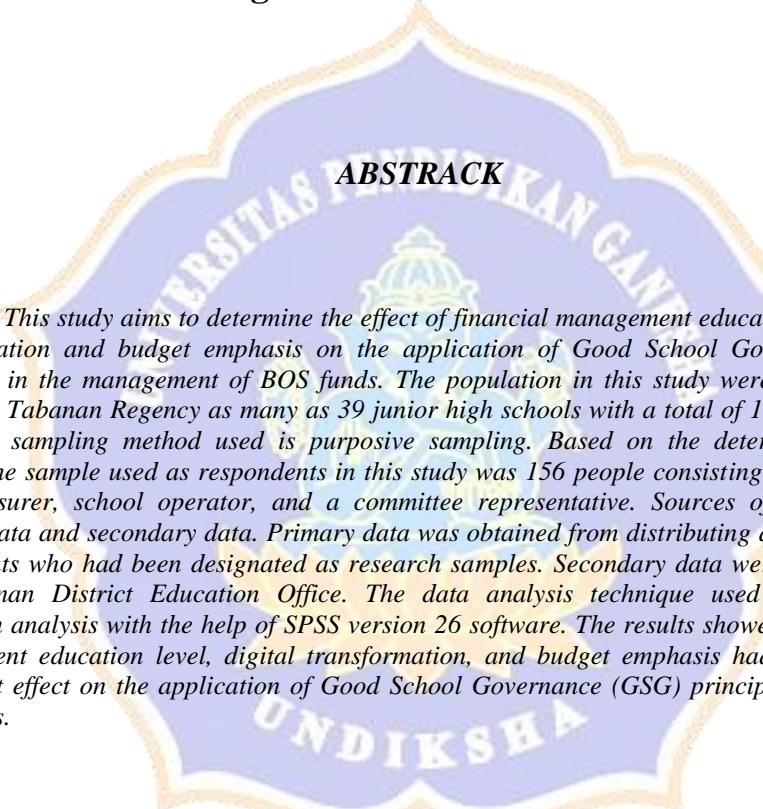
Kata Kunci: tingkat pendidikan pengelola keuangan, transformasi digital, *budget emphasis*, *Good School Governance (GSG)*.

**THE INFLUENCE OF EDUCATION LEVEL OF FINANCIAL
MANAGEMENT, DIGITAL TRANSFORMATION AND
EMPHASIS BUDGET ON IMPLEMENTATION
GOOD SCHOOL GOVERNANCE (GSG) PRINCIPLES
IN BOSS FUND MANAGEMENT**

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The logo of Universitas PGRI Kan Gane features a blue shield-shaped background. At the top, the word "ABSTRACT" is written in a bold, black, sans-serif font. Along the top inner edge of the shield, the university's name "UNIVERSITAS PGRI KAN GANE" is written in a smaller, gold-colored font. In the center of the shield is a stylized gold dome with intricate patterns. Below the dome, the word "UNDIKSHA" is written in a gold-colored, decorative font.

This study aims to determine the effect of financial management education level, digital transformation and budget emphasis on the application of Good School Governance (GSG) principles in the management of BOS funds. The population in this study were all junior high schools in Tabanan Regency as many as 39 junior high schools with a total of 1,739 educational staff. The sampling method used is purposive sampling. Based on the determined sampling method, the sample used as respondents in this study was 156 people consisting of the principal, BOS treasurer, school operator, and a committee representative. Sources of data used are primary data and secondary data. Primary data was obtained from distributing questionnaires to respondents who had been designated as research samples. Secondary data were obtained from the Tabanan District Education Office. The data analysis technique used multiple linear regression analysis with the help of SPSS version 26 software. The results showed that: financial management education level, digital transformation, and budget emphasis had a positive and significant effect on the application of Good School Governance (GSG) principles in managing BOS funds.

Keywords: financial management education level, digital transformation, budget emphasis, Good School Governance (GSG).