

**PENGARUH AKUNTABILITAS, TRANSPARANSI DAN PARTISIPASI
STAKEHOLDERS TERHADAP EFISIENSI PENGELOLAAN DANA
BANTUAN OPERASIONAL SEKOLAH**

(Studi Kasus pada Sekolah Dasar Negeri di Kabupaten Buleleng)

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji secara empiris mengenai pengaruh akuntabilitas, transparansi dan partisipasi *stakeholders* terhadap efisiensi pengelolaan dana bantuan operasional sekolah. Penelitian ini dilakukan pada sekolah dasar negeri yang berada di Kabupaten Buleleng, Bali. Penentuan sampel dilakukan dengan metode *Purposive Sampling* dengan kriteria (1) Sekolah dasar negeri yang terakreditasi A; (2) Sekolah Dasar yang masuk dalam daftar atau kategori sekolah penggerak tahun 2023, dan didapatkan sebanyak 111 responden sebagai sampel penelitian. Metode penelitian yang digunakan adalah kuantitatif, dengan pengumpulan data menggunakan kuesioner yang diukur menggunakan skala likert. Analisis data dengan analisis linier berganda dan pengujian hipotesis statistik yang diolah dengan program SPSS *for windows*. Penelitian ini dilakukan pada seluruh sekolah dasar negeri di Kabupaten Buleleng. Hasil penelitian ini menunjukkan bahwa secara parsial akuntabilitas dan transparansi serta partisipasi *stakeholders* secara parsial berpengaruh positif dan signifikan terhadap efisiensi pengelolaan dana Bantuan Operasional Sekolah.

Kata Kunci: akuntabilitas, transparansi, partisipasi *stakeholder*, efisiensi pengelolaan dana Bantuan Operasional Sekolah.

***THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY AND
STAKEHOLDERS PARTICIPATION ON THE EFFICIENCY OF
MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS***

(Case Study at a Public Elementary School in Buleleng Regency)

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ABSTRACT

The purpose of this research is to empirically examine the effect of accountability, transparency and participation of stakeholders on the efficiency of managing school operational funds. This research was conducted at public elementary schools in Buleleng Regency, Bali. The determination of the sample was carried out using the Purposive Sampling method with the criteria (1) Public elementary school accredited A; (2) Elementary schools that are included in the list or category of driving schools in 2023, and obtained as many as 111 respondents as a research sample. The research method used is quantitative, with data collection using a questionnaire that is measured using a Likert scale. Data analysis with multiple linear analysis and statistical hypothesis testing were processed with the SPSS for windows program. This research was conducted at all public elementary schools in Buleleng Regency. The results of this study indicate that partially accountability and transparency as well as stakeholder participation partially have a positive and significant effect on the efficiency of managing School Operational Assistance funds.

Keywords: accountability, transparency, stakeholder participation, management efficiency of School Operational Assistance funds