

Abstrak

Penelitian ini berupaya menelaah pengaruh implementasi *good school governance* (GSG) terhadap mutu pendidikan dengan menggunakan efektivitas pengelolaan dana Bantuan Operasional Sekolah (BOS) sebagai variabel mediator. Sampel dalam penelitian ini adalah stakeholders internal dan eksternal Sekolah Menengah Kejuruan Negeri (SMKN) 1 Tabanan Provinsi Bali yang sebanyak 283. Sampel-sampel tersebut didapatkan dengan metode *stratified random sampling*. Metode analisis data yang digunakan adalah analisis jalur (path analysis). Pengujian hipotesis yang bersifat pengaruh langsung (direct effect) menggunakan uji t dari hasil koefisien regresi ordinary least square (OLS). Sementara untuk menguji hipotesis peran mediasi atau pengaruh tidak langsung (indirect effect), penelitian ini menggunakan uji Sobel. Penelitian ini berhasil membuktikan bahwa akuntabilitas dan transparansi berpengaruh secara langsung terhadap mutu pendidikan sekolah, tetapi pengawasan komite sekolah tidak. Pengaruh pengawasan komite sekolah terhadap mutu pendidikan sekolah bersifat tidak langsung, yaitu melalui peran mediasi efektivitas pengelolaan dana BOS. Selain itu, efektivitas pengelolaan dana BOS juga dapat memediasi pengaruh tidak langsung akuntabilitas dan transparansi terhadap mutu pendidikan sekolah.

Kata Kunci: Efektivitas Pengelolaan Dana BOS, Good school governance, Mutu Pendidikan Sekolah



Abstract

This study attempts to examine the effect of good school governance (GSG) implementation on the quality of education by using the effectiveness of School Operational Assistance (BOS) fund management as a mediator variable. The sample in this study were 283 internal and external stakeholders of State Vocational High School (SMKN) 1 Tabanan, Bali Province. The samples were obtained using the stratified random sampling method. The data analysis method used was path analysis. Hypothesis testing of direct effects used the t-test from the results of the ordinary least square (OLS) regression coefficient. Meanwhile, to test the hypothesis of the mediation role or indirect effect, this study used the Sobel test. This study successfully proved that accountability and transparency have a direct effect on the quality of school education, but school committee supervision does not. The effect of school committee supervision on the quality of school education is indirect, namely through the mediating role of the effectiveness of BOS fund management. In addition, the effectiveness of BOS fund management can also mediate the indirect effect of accountability and transparency on the quality of school education.

Keywords: *Effectiveness of BOS Fund Management, Good school governance, Quality of School Education*

