

## **ABSTRACT**

**ANALYSIS OF ACCOUNTABILITY, TRANSPARENCY,  
PARTICIPATION IN BOS FUND MANAGEMENT  
(SCHOOL OPERATIONAL ASSISTANCE):  
Case Study Of An Elementary School In Lampung Province**

**By  
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*This research aims to examine the implementation of accountability, transparency, participation, and management of school operational assistance funds in the province of Lampung. The samples in this study were obtained using the probability random sampling method.*

*Based on the established criteria, a total of 1,656 respondents were selected as research samples, distributed across 413 primary schools in the province of Lampung.*

*The results of the study indicate that the management of school operational assistance funds in primary schools in the province of Lampung is quite effective in applying principles and regulations regarding accountability, transparency, and participation in the management of these funds, both from the village government's perspective and the community's perspective.*

**Keywords: Accountability, Transparency, Participation, Management of School Operational Assistance Funds.**

## **ABSTRAK**

### **ANALISIS AKUNTABILITAS, TRANSPARANSI, DAN PARTISIPASI TERHADAP PENGELOLAAN DANA BOS (BANTUAN OPERASIONAL SEKOLAH): Studi Kasus Pada Sekolah Dasar di Provinsi Lampung**

**Oleh**

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Penelitian ini bertujuan untuk menguji bagaimana penerapan akuntabilitas, transparansi, partisipasi, dan pengelolaan dana bantuan operasional sekolah yang ada di Provinsi Lampung. Sampel pada penelitian ini diperoleh dengan menggunakan metode *probability random sampling*.

Berdasarkan kriteria yang ada, diperoleh 1.656 responden yang menjadi sampel penelitian yang tersebar di 413 Sekolah Dasar di Provinsi Lampung.

Hasil dari penelitian menunjukkan bahwa pengelolaan dana bantuan operasional sekolah di sekolah dasar yang ada di Provinsi Lampung sudah cukup baik untuk menerapkan prinsip dan aturan mengenai akuntabilitas, transparansi, dan partisipasi dalam pengelolaan dana bantuan operasional sekolah dari sisi pemerintah desa maupun dari sisi masyarakat.

**Kata kunci: Akuntabilitas, Transparansi, Partisipasi, Pengelolaan Dana Bantuan Operasional Sekolah.**