

The Effect of Transparency, Accountability, and Financial Management Responsibility on Employee Performance

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Abstract: *This study aims to determine whether transparency, accountability, and responsibility of financial management affect teacher performance. This research was conducted at SMK Negeri 4 Takalar. This research includes quantitative research where data collection uses primary data obtained from the results of questionnaires distributed by researchers to respondents. The population in this study were 33 respondents (teachers). The sample in this study used a saturated sample technique, namely the entire population was used as the research sample or 33 respondents (teachers). The results of the questionnaire have been tested for validity and reliability and have tested classical assumptions in the form of normality test, multicollinearity test and heteroscedasticity test. The data analysis technique is multiple linear regression analysis using the statistical package for social sciences (SPSS) program. The results of the study show that transparency, accountability, and responsibility together have an effect on teacher performance. While partially transparency, accountability, and responsibility of financial management have no effect on teacher performance.*

Keywords: Transparency, Accountability, Responsibility, Teacher Performance

Abstrak: Penelitian ini bertujuan untuk mengetahui apakah transparansi, akuntabilitas, dan tanggung jawab pengelolaan keuangan berpengaruh terhadap kinerja guru. Penelitian ini dilakukan pada SMK Negeri 4 Takalar. Penelitian ini termasuk penelitian kuantitatif dimana pengumpulan data menggunakan data primer yang diperoleh dari hasil kuesioner yang dibagikan peneliti kepada responden. Populasi dalam penelitian ini adalah 33 responden (guru). Sampel dalam penelitian ini menggunakan teknik sampel jenuh yaitu seluruh populasi dijadikan sampel penelitian atau 33 responden (guru). Hasil kuesioner tersebut telah diuji validitas dan reliabilitas dan telah diuji asumsi klasik berupa uji normalitas, uji multikolinieritas dan uji heteroskedastisitas. Teknik analisis datanya analisis regresi linear berganda dengan menggunakan program statistical package for social sciences (SPSS). Hasil penelitian menunjukkan transparansi, akuntabilitas, dan tanggung jawab secara bersama-sama berpengaruh terhadap kinerja guru. Sedangkan secara parsial transparansi, akuntabilitas, dan tanggung jawab pengelolaan keuangan tidak berpengaruh terhadap kinerja guru.

Kata kunci: Transparansi, Akuntabilitas, Tanggung Jawab, Kinerja Guru

INTRODUCTION

The results of the achievement of educational goals that have been outlined in the nature of the engagement regulation, have not been passed on to the results of the human human resources, which are different Important role nature determines school outcomes. Potnnsal, professional and professional human resources an becompten in a institution, will be able to Big bus control nature supports the successful attainment of school goals. For that reason, it is not possible that the quality of education will increase if the quality of education does not improve (Daniel & Rana, 2014).

Basically, there are several factors that influence the success of the education, one of these factors is the teacher. Teaching lessons, a school is a teacher, of course without ignoring other contributing factors, because the teacher as the subject of education is very important for guiding us rhasilan an unia education (Widyoko an Rinawat, 2012). The information about the system of the National Pkan, namely Law No. 20 of 2003, states very clearly that the responsibility of a person as a civil servant must be Committed fruit in a professional manner can improve the quality of a banana. For that reason, a teacher has a big task and responsibility when it comes to controlling the nation's life, because a teacher demands that it be comprehensive so that it can be achieved support good professional performance (Daniel & Rediana, 2014).

The School Operational Assistance Fund (BOS) is one of the forms of funding that contributes greatly to the state budget. The BOS program aims to lighten the burden on the wider community, especially the poor and want to reduce their stake. The BOS program is aimed at easing the burden on the community with regard to funding for education in the context of a 12 year compulsory schooling. fektivitas and fisiensi education management, of course, also depends on financial and financing needs. These financial components need to be managed as well as possible so that all underprivileged people can feel what is called education in the form of the BOS program (Haqq, 2019).

The world is now hit by the Covid-19 pandemic and the country of Indonesia has also been affected by the appearances of this pandemic. So, which one is close to you, webste kompas.com ndonesia menjadi one of the posttf countries with the corona virus (Covid-19). The first case that occurred in Indonesia affected two residents of Depok, West Java. This will be announced directly by President Joko Widodo of the Jakarta Presidential Palace on Monday 02 March 2020 (Ihsanudin, 2020). This Covid-19 pandemic of course also looks at the world of education. Besides that, teaching and learning activities must still go on even though they must be carried out in a direct (online) way and to strengthen the nation's children.

Minister of Education an Nadiem Makarim said that the School Operational Assistance Fund (BOS) can use bad teachers to increase quotas for long periods of time learn do home middle of pandemi Covid-19. Nadiem Makarim said that the use of the boss' funds to collect quotas is not going to go to the head of the school. This is because it is the head of the school who has the right to regulate the use of BOS funds (Wicaksono, 2020). Due to that reason, the head of the school demands that the education facilities that can be carried out properly Manage in a profsonal manner. As a person who manages finances, of course the head of the school must be able to understand the concept of financial management of poor schools so that they cannot afford right . By the way, the head of school also must understandi the regulations that apply related to the management of the school's finances as well as the management of schools It's just a matter of accountable, transparent and transparent management.

Financial problems and the Covid-19 pandemic are very sensitive things. This is due to government regulations that forbid people from doing activities outside the home to prevent the spread of COVID-19. All work at home or Work Form Home (WFH) activities that make many people feel that they are at a loss at work for workers whose work is unable to work. do ari home. Many schools and colleges have been closed temporarily for the time being, this makes teachers and schools forced to carry out the teaching process at home. As for what we know, there are still many people who have not accepted face-to-face lessons at schools, one of which is SMK Negeri 4 Takalar which is located in the sub-district of North Galesong, Takalar district, Southern Sulawsi province.

In carrying out the learning process at home or online, of course, you need an online quota. There have been a lot of teachers who have complained about this, but because it takes money to get the required quota, the lessons are still lacking fe ktif for tapply several schools, one of which is SMK Negeri 4 Takalar.

LIBRARY VIEW

School Financial Management

Financial management is a part of managing financial management. Some who general that financial management is a anali or control over financial function. Where are the activities of planning,

budgeting, management, scavenging, storage, accessing and controlling financial pressures including the insider financial management (Indawati, kk, 2019).

Financial management of schools is the same as financial management in general. According to the Ministry of National Education (2011), in the nawati, kk (2019), it is stated that financial management is the way to go for the management/administration of money up to financial reports. In other words, school financial management is an activity to manage school finances, where the initial arrangement is, planning, bookkeeping, accounting management, supervision and school financial accountability. In the National Education system, it explains that education funds are a whole series of outputs that can be in the form of financial sources (input), whether in the form of goods or money to be used for money. Supporting the activities of the teaching and learning process at the school.

Teacher's Performance

Performance is the result of work that "does according to one's talent or ability". This indicates that work is an embodiment of abilities or skills in the form of real works or ones that can be seen or felt. While 'in an organisas or position, performance can mean the functioni of a position nature periode at a certain time (Kane, 1986:237 alam Widoyoko an Rinawati, 2012). According to patience, an Suhna (2019), the work of a teacher is an activity that must be achieved in the nature of an organsas in order to meet the tasks and responsibilities that are carried out by the target organ This is an effort to achieve vs. msi, as well as the goals of the sas organ, and also the sas organ, but they do not violate the law and are just the rules that apply.

In Law no. 14 of 2005 Article 1 concerning Teachers and Lecturers, states that teachers are professionals with the main task of playing, teaching, mentoring, and giving evaluations. And if you like it, don't eat it. Performance is actually a very important aspect in the effort to achieve a goal that has been set. In order for a goal to be achieve in the maximum way, it is necessary to perform spln both in groups and in an informal way. On the other hand, a failure to achieve a goal that has been set is a consequence of bad team work or not working optimally.

Transparency

Transparency means that it opens up the light of the implementation of a process or activity and is one of the most important requirements for creating goo government (Tahir, 2011). Transparency, according to Tandililng (2019), that there is a monitoring policy that can be open. Besides that, transparency also means that the paa of a sas organ can be accessed by an information which is cheap an bebasserta can be accessed by people who will be affected by it. ariorganisasi trsebut policy (Ramadona, 2020). Transparency means opening up the light of the implementation of a process or activity and is one of the most important requirements for creating good governance (Tahr, 2011). Transparency, according to Tandililng (2019), there is a supervisory policy that can be open. In addition, transparency also means that an organization can access cheap and free information and can be accessed by the people who will be affected by it. these ariorganisasi policies (Ramadona, 2020).

Transparency has the principle of ensuring access and freedom to everyone to obtain any information related to the administration of government, both in terms of policy information, the process of making to implementation and the results that have been achieved. Transparencyisenri is built on the free flow of information on all processes of the nature of government, institutions, and informationi that require access by the most important rights, and information that really must be meaningful so that it can be understood and monitored (Hajah, 2019)..

The principle of transparency in the management of pressures is to carry out the fulfillment of the principles of propriety and good governance, the government, regional governments, education providers that are community-based, as well as educational units, in accordance with the Government Regulations on Administration. The principle of transparency ensures access to freedom for everyone in order to obtain information regarding the administration of government, such as: information on policy, the process of making up to implementation, as well as capable results (Setyawanhat, 2015). This means that there is openness between school parties regarding the management of school funds which was carried out during this time with the head of the school committee and with the general public without any attempt to cover it up. With openness in the management of school finances, it will

improve the good governance in the school environment. For this reason, the general public and school committees need to raise higher levels, so that in the process of organizing the week all parties can play a role in supervising the management of school funds. If this is the case, it will certainly have a positive impact on the quality of education (Praplyatan Margunani, 2019)

Accountability

Accountability is an ethical concept related to the ability to explain every decision that is made and to explain the activities that are carried out (Risna, 2020). According to Halim (2012: 255) accountability has the meaning of "where a person or an institution must be responsible for all actions that are carried out by the authorities. Meanwhile, Thoybatun (2018) cites that accountability is a form of accountability for the "elegance" of authority and tasks that are assigned to the head of every government agency or agency in each work unit or work unit in its natural setting. Accountability also means the obligation to provide accountability or to answer and explain everything that has been done and carried out in the organization of the target organs (Tandi, 2019).

In the management of financial funds, schools must be able to account for all activities carried out by the school concerned to stakeholders of the general public. For this reason, accountability has a principle that the management of weekly funds must be carried out so that schools are able to use pressure funds effectively and efficiently. By "implementing the principle of accountability, it will reduce cases of corruption crimes which are currently rampantly happening" (Praplyatan Margunani, 2019).

Responseibilitas

Responsibility comes from the Latin word 'responsus' which was originally used to give the meaning of moral obligation in completing tasks that are entrusted to someone. This gives the connotation that it is 'internal' the meaning of an obligation or a personal sense of ownership of an assignment. Failing to complete these responsibilities and assignments leads to feelings of shame and guilt (Aljoyo, 2019). Responsibility (responsibility) is a task that is assigned to someone, where the task is an obligation that must be carried out with full responsibility, which task is if it is not carried out properly, then there are consequences who will get it because of the task. give his head. (Rani, 2018).

Dwyanto (2008:143) in Indarti and Patrisia (2020) suggests responsiveness or responsiveness, which means that responsibility is something that indicates how far the process of providing public services, "doing what it is" with the provisions of amnistras and the correct stipulations organs, has been established. In the provision of services, there are various administrative provisions and organizational principles that have been determined in order to define the quality of employee responsibilities towards performance in the provision of services.

It can be seen that the fulfillment of "mens" responsibility or responsibility in the provision of public services has been quite good, where the provision of services has been clearly directed through the provisions and principles. However, this still requires a number of improvements to services in terms of "mens" responsiveness or responsibility, such as: there is still a lack of ASN staff and honorary staff who oversee the delivery of services. so that there are some employees who have sub-standard skills and skills, have an indifferent attitude, and still low moral ethics (Indartidan Patrisia, 2020).

RESEARCH METHOD

In this research, the population which is all teachers who teach at UPT SMK Negeri 4 Takalar both ASN and Non ASN as many as 34 people, who were the sample in this study, namely all teachers who teach at UPT. State Vocational High School 4 Takalar because the sampling technique used is saturated sampling. Saturated sampling is a technique in determining the sample by using all the population as a sample because the number of population is relatively small. The sample in this research is all teachers who teach at UPT SMK Negeri 4 Takalar both ASN and Non ASN as many as 34 people.

Regarding the data obtained in research in the field of social sciences (eg Management and Accountancy), sometimes the data is measured through observed indicators using a questionnaire which aims to find out the respondent's opinion on a certain matter. In order to obtain an answer that meets the criteria for good measurement, it is necessary to carry out a Valuation and Reliability test. The technique of data collection/information was carried out by distributing questionnaires to teachers at UPT. State Vocational High School 4 Takalar. Questionnaire is a technique or method for collecting data indirectly (indirect investigators conduct questions and answers with respondents). This instrument or data collection tool is also called a questionnaire containing questions or statements that must be answered by the respondents. In this research, researchers also carry out a literature review method by collecting materials from various sources and studying books, scientific journals, notes, also accessing websites and websites related to the studied problem with the aim of gaining a deeper understanding. good about the activities that are detailed and get an adequate theoretical basis.

The statistical analysis is statistical analysis used to describe the sample data and the results will be generalized (dnferensalkan) to the population where the sample is taken. Analytical analysis is used to answer problems while simultaneously testing hypotheses. Inferential analysis used in this research uses multiple linear regression statistics tool.

RESEARCH RESULTS AND DISCUSSION

Reliabilitas Test Result

Based on table 5.1, it shows that the number of Cronbach Alpha in the independent and dependent variables in the study of n shows the magnitude above 0.06. This means that all statements for the independent and dependent variables are reliable and it can be concluded that the questionnaire statement instrument shows reliability in measuring the variables in the research model.

Inferensial Statistic Anaysis

Table 2. Inferential Statistic Result Test

Model	B	Std Error	Beta	t	Sig
1 (Constant)	16.894	5.096		3.315	.002
X1	-.070	.188	-.093	-.371	.714
X2	.367	.232	.511	1.584	.124
X3	.488	.396	.293	1.233	.227

Based on table 2, it can be seen that nilai coefficient of regressioni transparencyi (X1) = -0.070, accountability (X2) = 0.367, responsebilitas (X3) = 0.488 and value constant is 16,894. Thus, the regression equation is formed as follows:

$$Y = 16,894 - 0.070X1 + 0.367X2 + 0.488X3$$

This model shows that the regression coefficient of the estimated result is negative and positive. The results provide an illustration that there is a negative relationship between the transparency variable (X1) and the teacher performance variable (Y), which means that increasing transparency in financial management will reduce/decrease teacher performance. While the accountability variables (X2) and accountability (X3) have a positive relationship with teacher performance (Y) which means that the more accountability and financial management responsibility, the teacher's performance will also increase.

It can be explained that the transparency variable (X1) has a negative regression coefficient of -0.07 which means that if the transparency increases by 1%, the teacher's performance will decrease by 0.07% when the other independent variables remain constant (constant). The accountability variable (X2) has a positive regression coefficient of 0.367, which means that if accountability increases by 1%, the teacher's performance will increase by 0.367% when the other independent variables remain constant (constant). The responsiveness variable (X3) has a positive regression coefficient of 0.488,

which means that if the responsiveness increases by 1%, the teacher's performance will increase by 0.488% when the other independent variables remain constant (constant).

The constant of 16,894, meaning that the variables of transparency (X1), accountability (X2), and responsiveness (X3) have a value of 0, then the value of teacher performance (Y) is 16.894%.

Result of uji determinnasi (uji R2)

The following is a table of results of the determination of the national examination, the research,:

Table 3. Determination Result Test

Model	R	R Square	Adjusted R	Std Error of the Estimate
1	.698	.487	.434	3.97489

Because the test uses multiple linear regression, the value that uses is Adjusted R Square. Adjusted R Square is the same as R Square, it will still go up or down if the new variable has a relationship. The ASR value can be negative, so if the value is negative, then the value is considered 0, or the independent variable is not able to explain the bound varans arivaraibel. Unlike the use of R Square. R Square often creates problems, namely that the value of the dependent variable will always increase with the addition of the independent variable in a model. This will cause bias, because if you want to get a high R model, a researcher can arbitrarily add the independent variable and then R will increase, even though the independent variable that adds no relationship is related, (2017).

In table 3. value of Adjusted R Square of 0.434. Based on nilai Adjusted R Square (R2) can say that 43.4% varasi changes in teacher performance that can explain by transparency, accountability, and responseblitas together, while varasi changes in accuracyd changes in teacher performance are explained by transparency Still, it can be explained by other facts that are not "observable" by researchers at 56.6% (100% - 43.4%).

Partial uj result (uji t)

The effect of transparency financial management on teacher performance

The results obtained in table 5.8 on the partial test (t-test) are obtained nilai t-count for the X1 variable of -0.371 and not sginikan at the confidence level ($\alpha = 0.05$), which is 0,714 > 0.05 .

Transparency in financial management partially has a negative but not significant effect on teacher performance. This means that transparency in financial management can reduce teacher performance, but the decline in teacher performance will not give meaning or give any meaning to the decline in teacher performance. In other words, financial management transparency is only a pseudo part.

The influence of financial management accountability on teacher performance

Because the calculated value for the accountability variable coefficient of 1.584 is smaller than the t table of 2.045 at $\alpha = 0.05$, then H0 is accepted and H α is rejected. This means that with a 95% confidence level, it can be said that accountability has a non-significant positive effect on teacher performance. Accountability of financial management partially has a positive but not significant impact on teacher performance. This means that accountability in financial management can improve teacher performance, but the improvement in teacher performance will not give much meaning or give any meaning to teacher performance improvement.

The influence of financial management responsibility on teacher performance

The response to financial management partially has a non-significant positive impact on teacher performance. This means that responsibility in financial management can improve teacher performance, but the improvement in teacher performance will not give too much meaning or give nothing to improving teacher performance.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the research conducted by the authors using statistical calculations regarding the effect of Transparency, Accountability, and Responsiveness of Financial Management on Teacher Performance at State Vocational High School 4 Takalar, it can be concluded that financial management is transparent, accountable and accountable State Vocational High School 4 Takalar. Transparency partially does not negatively affect teacher performance at State Vocational High School 4 Takalar. Accountability partially has a not very positive influence on the performance of teachers at SMK Negeri 4 Takalar. The partial response has an insignificant positive impact on the teacher's performance at SMK Negeri 4 Takalar.

Suggestion

Based on the description of the conclusions above, the suggestions made are: For researchers, they are expected to carry out research with a wider range of respondents so that the research can be used universally. and further researchers are expected to increase the research variables, so that it can be detected that there are other variables that affect the quality of the results of the examination. Suggestions for tertiary institutions to further develop material and skill deepening knowledge, or they can also hold seminars related to public sector accounting. For the State Vocational High School 4 Takalar, so that the financial management process in schools, school principals should always be able to uphold and implement the principles of good governance in a consistent and sustainable manner. In addition, it is recommended to school principals that school financial management should be able to increase accountability in the school financial management process by involving parents or students in the discussion of the RAPBS, as well as increasing transparency in the management of school finances as well as improving communication with students, parents, and students. schools are in making decisions related to schools because transparency, accountability, and responsibility for managing school finances simultaneously do not ignore any of the three variables, and it has been proven to improve teacher performance..

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