

**THE ACCOUNTABILITY OF FINANCIAL MANAGEMENT
IN REALIZING GOOD GOVERNANCE
AT SMPN 2 PURWOREJO**

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Nurindayati

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HAS BEEN APPROVED BY:

Consultant I



Prof. Dr. Sutama, M.Pd

Consultant II



Dr.Phil. Dewi Candraningrum, S.Pd, M.Ed.

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THE ACCOUNTABILITY OF FINANCIAL MANAGEMENT

IN REALIZING GOOD GOVERNANCE

AT SMPN 2 PURWOREJO

By:

Nurindayati¹, Sutama², and Phil. Dewi Candraningrum³

¹Teacher of SMPN 2 Purworejo, ²Lecturer of Muhammadiyah University of Surakarta, ³Lecturer of Muhammadiyah University of Surakarta

Abstract

There were three objectives of this study. The first was to describe the accountability of the school financial budget plan in realizing good governance at SMPN 2 Purworejo. The second is to elaborate the accountability of the school financial realization at SMPN 2 Purworejo. And finally, this study aimed to describe the accountability of the school financial report in realizing the good governance at SMPN 2 Purworejo. The findings suggested that the financial budget planning of SMPN 2 Purworejo used the principle of accountability. This was indicated by the budget plan drawn up should be reported to public through plenary meetings / committees. Realization of school finance in SMPN 2 Purworejo was made accountable as indicated by the realization process in accordance with the clear procedures and information management systems. The result of realization was also informed through the notice board and also the plenum. This made the citizens and residents also believed to the school in organizing the education with good financial management. The school financial statement at SMPN 2 Purworejo was done by showing the principle of accountability. It was seen from the financial report in the form of a portfolio that was completed by the supporting data as evidence of school shopping activities such as General Cash Book, Subsidiary Ledger, Bank Ledgers, receipts / notes and so forth. The report was informed through school bulletin and also parents meeting.

Keywords: accountability, management, finance, good governance

INTRODUCTION

In the era of democratization and decentralization today is necessary a good governance, where the word "good" means the governance that follows certain rules in accordance with basic principles of Good Governance (Haryanto 2007). World Bank defined good governance as the management for a solid and responsible building that is in line with the principles of democracy and an

efficient market, the avoidance of the misallocation of funds, and the prevention of corruption both politically and administratively, running budget discipline and creating legal and political framework for the growth business activities.

Under Act No. 17 of 2003 of State Finance, Article 3, paragraph (1) regarding the provision of state financial management stated that in principle, the management of state finance by the government (central / local) should be managed orderly on the efficient, economical, effective, transparent and accountable law and regulations, with respect to a sense of fairness and propriety.

Provision of financial management of the state includes the overall planning, control, use, supervision and accountability. Before the enactment of Law no. 20 of 2003 of National Education System, the national education system referred to the Law no. 2 of 1989 of National Education System in which funding was not specifically regulated. According to the Law No. 20 of 2003, the Education Funding is set up specifically in Chapter XIII, which stated among others, are: (1) Funding education is a shared responsibility between Government, Local Government, and Society; (2) Source of education funding is determined based on the principles of equity, adequacy, and sustainability; (3) Management of education fund is based on the principles of fairness, efficiency, transparency and public accountability; and (4) Education appropriations.

School is a major activity in which there are four interrelated components in it. Those components in question are administrative staff, educational technical staff (principal and teachers), the school board as an independent agency that helps the operational implementation of education, and students as learners who can be placed as a costumer with a sufficient level of service. These four components should be synergistic, because the continuity of the school formed from the "symbiotic mutualism" relationship of these components and also because the higher need of education that have to be faced with an optimal readiness solely for the needs of students (Amalia, 2008: 1).

One important element that should be possessed by a school is to become a school that can produce good students from financial term. Financial management of schools is very important for the implementation of school activities. The importance of this financial management includes (1) Money is a dynamic factor for the success of the organization (school/Islamic school), both for improving quality, expanding access, or the interests of management efficiency; (2) The much money is better than less money. However, the significance of the relationship between spending money with the success of the school should be clear; and (3) Management should prevent errors and irregularities or avoid financial leakages (Permana, 2010: 2).

Management of fund from both the government and society must be based on the accountability and transparency. With the transparent management of fund, the public can find out where the school fund spent (Bastian cited by Sutedja, 2010: 19).

Accountability is a manifestation of one's obligations or organizational unit for the management and control of resources and implementation of policy entrusted to him in order to achieve the goals set through periodic accountability media. The purpose of accountability is to create public confidence in the school. The high public trust to the school can support the high participation to the school management. The school will be considered as an agent and even the source of the community change. Mardiasmo (2004) stated, "The main purpose of accountability is to encourage the creation of school performance accountability as a prerequisite for the creation of good schools and reliable.

Accountability involves two dimensions, vertical accountability and horizontal accountability. Vertical accountability is the accountability of the management of funds to a higher authority, such as accountability to local government agencies. Whereas the horizontal accountability is the accountability to the public and regarding the relationship among the school

citizens, the principal with the school Board, and the principal with teachers (Haryanto, 2007).

Governance is the use of economic power, politic and administration in order to manage the affairs of the country at all levels (Krina 2003). World Bank defined good governance as an implementation of a solid and responsible development management and in line with the principles of democracy and an efficient market, the avoidance of misallocation of investment funds, and the prevention of corruption both politically and administratively, the implementation of budget discipline, and the creation of legal and political framework for growth of business activity (Haryanto 2007). According to FCGI (in Anonymous, 2010: 1), the purpose of good governance is to create the added value for all interested parties (stakeholders).

Financial management of school is a whole process of the activities planned and executed / attempted deliberately and earnestly, as well as continuous training of school operating costs so that educational activities more effective and efficient and help to achieve educational goals (Mulyono, 2008: 181). According to Harsono (2008: 89), the school financial management is all matters relating to the receipt of funding sources, utilization of funds, and be accountable.

There are several previous research about the accountability of financial management such as a study of Mestry (2006) entitled "*Equity and Accountability: The Impact of State Accountability Systems on School Finance.*" This study discussed the government efforts and principal to realize the accountability on the management of school finance. These efforts were as the principal's control and government on the management of school finance. This finding showed that the control can avoid the misuse of funds in the form of embezzlement, fraud and theft. Schools managed their funds effectively and efficiently.

A study of Swider and Valukas (2004) entitled "*Options for Sustaining School-Based Health Centers*". The results showed that the implementation of cost management required good cooperation among members in order to obtain maximum results from financing policy conducted by the school.

Jordan etc (2007) entitled *Audit Report Modifications For Changes in Accounting Principles: Are Auditors Too Enthusiastic?* Before the research conducted has shown that the auditor or a financial statement maker of any institutions showed a strong tendency to modify the report so that there was a change which referred to generally accepted accounting principles. The results showed that the auditor made the financial statements by doing changes in order to get the balance between the revenues and expenditures used to meet the material and non material needs.

Lunenburg (2010) in his research journal entitled *Financial Controls: A Safeguard Against Misuse of Public Funds*. This study discussed the control to prevent the misuse of Public funds. Financial controls help school administrators in maintaining and evaluating an efficient and effective use of financial resources.

Waggoner (2009), in an international journal entitled *Learning about the School Budget: A Constructivist Model*. In this study explained that if principal preparation programs in school finance effectively and adequately address as many aspects of the school and district culture into the study of the topic, candidates for certification will receive better preparation and understanding as they step into campus leadership positions. Designing the school finance budget was done in three years. With this budget, students will know what they need in their learning activities.

Based on those descriptions, the researcher conducted a research in *SMPN 2 Purworejo* of the accountability of financial management of this school in achieving good governance.

If *SMPN 2 Purworejo* is one of schools in Purworejo that applies good governance in financial management, the question needs to be asked, *How is the accountability of the school financial management in realizing good governance at SMPN 2 Purworejo?*

There were three objectives of this study, (1) to describe the accountability of the school financial budget plan in realizing good governance at *SMPN 2 Purworejo*, (2) to describe the accountability of the school financial realization at *SMPN 2 Purworejo*, and (3) to describe the accountability of the school financial report in realizing the good governance at *SMPN 2 Purworejo*.

The results of this study are expected to provide theoretical Benefits such as being a material for formulating knowledge of the transparency and accountability of the school financial management, and a reference to develop the further research of the accountability of the school financial management to realize the good governance. This is also expected to provide practical benefit for policy makers as a guidance of school financial management accountability.

METHOD

Type of research used by the researcher was a qualitative study. Qualitative research produces analytical description of phenomena that are purely informative and useful to the community of researcher, readers and participants (Sukmadinata, 2007:107). Design of this study was ethnography. Sutopo (1988), cited by Mantja (2007: 6) clearly suggested that ethnography is a description of the analytical or reconstruction of the culture scene and the group as a whole.

This research was done in *SMPN 2 Purworejo*. The selection of this location was due to the financial management in this school can be accountable and transparent. The role of researcher in this study was as a research instrument (data collector) and as a student (that follows the learning process).

Sources of data in this study were data about the school financial management in *SMPN 2 Purworejo*. These data could be collected from direct observations in the field, documents and interviews with research subjects. Informants of this study were the principal, teachers, and students. There were three techniques used to collect data in this study, in-depth Interviews, observation, and the use of documents.

In analyzing data, the researcher referred to the stages described by Miles and Huberman (2007: 16) including data reduction, data display, and drawing conclusion. For checking the validity of data used credibility, transferability, dependability, and confirmability.

RESULTS AND DISCUSSION THEORY

The Accountability of The School Financial Budget Plan In Realizing Good Governance at SMPN 2 Purworejo

Accountability is known as being accountable for what has been done in accordance with existing regulations. *SMPN 2 Purworejo* is one of the schools that is in great demand by the public and has good performance in Purworejo. This quality is not lost of the accountability shown by the school, which can motivate teachers and staff performance. Financial management is also done with the principle of accountability. The principle is shown by managing the school financial that can be accounted in public.

Each year, the school holds a plenary meeting or invites stakeholders such as school board, parents, teachers and school staffs to report the school financial whether the ownership of fund, the use of fund and the financial statements. Transparency in the financial management is able to make the school citizens including the financial administrators at *SMPN 2 Purworejo* showed good governance such as being active in each management activities.

In order for all parties, especially teachers and staffs of *SMPN 2 Purworejo* knowing the financial condition of school, the principal did a financial

planning by forming team eight. This team conducted financial budget planning in the beginning of the school year.

The sources of funds for the budget made by team eight comes from various sources, the government or donation of community. The money total of school is as follow: (1). Regency is Rp 2.295.975.172,00 (2). Bos from province is Rp. 24.150.000,00 (3). RSBI from central government is Rp 150.000.000,00 (4). Committee school is Rp 1.115.080.000,00 (5). BOS from central government is Rp 337.250.000,00 (6). From APBN is Rp 1.350.000.000,00 The complete data, we can see in the appendix.

In preparing the school budget plan, there are various processes done to get optimal results and no misallocation of the fund. Identification of activities and sources of funds are two things that are done in preparing the school budget plan at *SMPN 2 Purworejo*.

Financial planning in the form of budget is done regularly in order to make the school needs can be met and monitored. It is consistent with the research conducted by Waggoner (2009) in an international journal, entitled *Learning about the School Budget: A Constructivist Model*. In this study explained that if principal preparation programs in school finance effectively and adequately address as many aspects of the school and district culture into the study of the topic, candidates for certification will receive better preparation and understanding as they step into campus leadership positions. Designing the school finance budget was done in three years. With this budget, students will know what they need in their learning activities.

When compared between the study conducted by Waggoner (2009) with the study conducted in *SMPN 2 Purworejo*, there seems similarities and differences. Both of these studies had discussed the financial plan created in the school budget. Only a study by Waggoner (2009) a budget plan was designed in three years. While in *SMPN 2 Purworejo*, the budget plan is arranged in the new school year and carried out every quarter.

The identified school needs and funds were followed by the preparation of budget proposals by team eight. Preparation of the budget was done through workshops with the teachers and employees who later formed the National standards of Education. Each member proposed a requirement of the national standards set out in the forum meeting.

Draft of budget proposals were viewed by the principal and considered to fit the needs of the school. When it needed to be revised, then it was revised.

The preparation of the budget format created by eight teams was in accordance with specific guidelines, so it was easy to read and understand both the lay reader and the parties concerned. School budget planning of *SMPN 2 Purworejo* was publicized to the relevant parties as a form of accountability in the school budget plan. The publication was done through committee meeting or plenum in each beginning of the school year attended by parents, school board, representative of students, board of teachers and also the staffs of *SMPN 2 Purworejo*.

The Accountability of The School Financial Realization at SMPN 2 Purworejo

Realization of the school financial is the activity of using school funds that has been organized in the school budget plan. *School Activity Plans & Budgets* (RKAS) that has been prepared by team eight, then realized to meet the needs of school, especially to meet national education standards. The financial realization should see the School Work Plan (RKS) and RKAS, and did not deviate from the guidelines. And the parties involved in this activity were those who were related to the team eight, school board, treasurer, teachers' board, and the school staffs.

Realization of school finance was used to meet the needs of school that were expected to improve the quality of school. The needs to be realized were listed in RKAS. It was the needs for the improvement of school quality.

Financial realization process in *SMPN 2 Purworejo* began with the preparation of proposals in the form of the proposed school budget plan

submitted to the principal. After being approved by the principal then it was reviewed by the treasurer. The realization was done after the disbursement of funds is completed. The school opened its own account with the school's name. School funds as funds derived from the state budget, local budget I, and local budget II entered to the school's account.

In addition to the treasurer who conducted the realization of financial, the team eight also involved in conducting the realization due to the team is as the executor of the realization to meet the school needs especially the eight national standards. The cooperation between the principal, treasurer, and also team eight in realizing the financial made the financial realization run effectively and the school needs can be met. It is consistent with the results of study by Swider and Valukas (2004) entitled "*Options for Sustaining School-Based Health Centers*". The results showed that the implementation of cost management required good cooperation among members in order to obtain maximum results from financing policy conducted by the school.

When compared between the study conducted by Swider and Valukas (2004) with the study conducted in *SMPN 2 Purworejo*, there are such similarities and differences. Both of those studies discussed the school's financial management cooperation. It's just that the research conducted by Valukas and Swider (2004) only discussed the cooperation of the financial manager for the maximum financial policy. While the research conducted at *SMPN 2 Purworejo* discussed the cooperation in the financial management in realizing the school finance.

Disbursement of funds was done in stages. The first stage or the first quarter was done in February, second quarter in May, the third quarter in August, and the fourth quarter in November. Delay of the provision of funds from donors was often occurred and has effects of spending and reporting the funds. Especially for School Operation Assistance from Central government was allocated four times a year/ three months; School Operation Assistance from

Province was allocated twice a year / 6 months; School Operation Assistance from District was allocated twice a year / 6 months.

Realization of school finance is not only reported to the principal, but also to society as well as citizens of the school. This is a form of transparency in managing school finances which shows good governance of *SMPN 2 Purworejo* in managing the school finance. Transparency of the financial realization that has been done by the school, such as School operation assistance statements have been posted on the school notice board.

Accountability in writing of the actual financial statements was prepared for each activity presented in accountable and transparent. It was said to be accountable for the realization statements were in accordance with the provisions and had to include supporting documents. Accountability was equipped with documents such as SPJ, blank disbursements, receipts, and invoice.

Accountability on the management of school finance was also done by Mestry (2006) in his research journal entitled "*Equity and Accountability: The Impact of State Accountability Systems on School Finance.*" This study discussed the government efforts and principal to realize the accountability on the management of school finance. These efforts were as the principal's control and government on the management of school finance. This finding showed that the control can avoid the misuse of funds in the form of embezzlement, fraud and theft. Schools managed their funds effectively and efficiently.

When compared between the study conducted by Mestry (2006) with the study conducted in *SMPN 2 Purworejo*, they have similarities and differences. Both of them had discussed the accountability on the management of school finance, but the accountability discussed in Mestry's study (2006) was shown by the evaluation activities of principal and government so the flow of funds is in accordance with the procedure. While the accountability discussed in the study *SMPN 2 Purworejo* was demonstrated by the preparation of financial statements

that have been in accordance with the provisions and accompanied by the evident of the use of funds in the form of documentation.

The accountable and transparent of the realization made people believe in *SMPN 2 Purworejo*, and also achieved the target set. Forms of work effectiveness and efficiency of use of funds in the *SMPN 2 Purworejo* were implemented on target to achieve planned targets. For the realization of funds from the state budget / local budget reached 100%, to fund from the community can not afford achieved 100% because there were resources that can not be withdrawn completely because there is the provision of relief for Learners.

The Accountability of The School Financial Report In Realizing The Good Governance at SMPN 2 Purworejo

Financial statements were done by the financial administrators, team eight, routinely. These statements were done to know whether the school needs and the school funds have been met or not. The school financial statements at *SMPN 2 Purworejo* were done in accordance with the cycle of time and the availability of school funds.

The staff who has appointed by the principal to make the school financial statements is the school treasurer who know all the financial administrations at *SMPN 2 Purworejo*. In preparing the financial statements, the treasurer is honest in accordance with the real condition and technical guidance. The school financial statements made by special person has also been done by Jordan etc (2007) entitled *Audit Report Modifications For Changes in Accounting Principles: Are Auditors Too Enthusiastic?* Before the research conducted has shown that the auditor or a financial statement maker of any institutions showed a strong tendency to modify the report so that there was a change which referred to generally accepted accounting principles. The results showed that the auditor made the financial statements by doing changes in order to get the balance

between the revenues and expenditures used to meet the material and non material needs.

If compared between the study conducted by Jordan etc (2007) with research conducted in *SMPN 2 Purworejo*, both of them have similarities and differences. They discussed the preparation of financial statements by a person designated by the principal. It's just a study conducted by Jordan etc (2007) the person designated to prepare the financial statements is the auditor based on accounting principles. Auditors prepared financial statements to be balance between expenses and income so that sometimes manipulate the data. While the research conducted in *SMPN 2 Purworejo*, the person designated is the treasurer. Treasurer prepared the statements in accordance with the school spending if there is the rest of fund, in the financial statements are also written in the amount of funds available.

Aspects reported in the school financial statements include all activities that use school funds either incidental or planned. If there is an incidental need, *SMPN 2 Purworejo* has drawn up a budget plan for the incidental need, so it does not take the allocation of funds from other school needs. All expenditures are the reported aspects in the school financial statements. These expenditures are the school needs that must be met, those are the eight national standard of education both the need of instructional facilities and the need of improvement of educators.

Although the report made by a three-month or per quarter, but each month the principal of *SMPN 2 Purworejo* monitors the school cash condition and closes the school cash each month. This activity was done by the principal to monitor the financial management in order to avoid misuse of fund.

If it is appropriate then, the principal will close the cash, whereas if it is not consistent with the fact, the principal will ask the school treasurer. Monitoring conducted by the principal as a form of evaluation according to research conducted by conducted by Lunenburg (2010) in his research journal

entitled *Financial Controls: A Safeguard Against Misuse of Public Funds*. This study discussed the control to prevent the misuse of Public funds. Financial controls help school administrators in maintaining and evaluating an efficient and effective use of financial resources.

When compared the study of Lunenburg (2010) and the study conducted in *SMPN 2 Purworejo*, we saw such similarities and differences. Both of these studies discussed about financial controls, but the study of Lunenburg more focused on the evaluation done by the principal to create the effectiveness and efficiency of managing the school financial, while the study at *SMPN 2 Purworejo* more focused on the accountability of financial statements which was showed by controlling the content of the statements compiled by the treasurer.

The physical form of financial statements was a portfolio, including accountability letter as a proof of making the financial statements. The completeness of financial statements to be submitted to Department of Culture and Education of *Purworejo* included statement of the realization of the use of funds, General Cash Book, Subsidiary Ledger, Bank Ledgers, Taxes Ledger, as well as supporting documents of expenditures such as receipt/invoice/memorandum. The statements are duplicated into three and reported to Department of Education and Culture.

The financial statements were not only informed to Department of Education and Culture of *Purworejo*, but also informed in general to society and school citizens as a form of transparency in managing school finances. The report was announced through a display in bulletin board and immediately reported to parents in parents meeting held once a year. *SMPN 2 Purworejo* has not published it through a newspaper, because the announcement through bulletin board and parents meeting were still considered enough.

CONCLUSION

From the previous explanations, it can be concluded as follows: (1) Accountability is a manifestation of one's obligations or organizational unit for the management and control of resources and implementation of policy entrusted to him in order to achieve the goals set through periodic accountability media. (2) The financial budget planning of *SMPN 2 Purworejo* used the principle of accountability. This was indicated by the budget plan drawn up should be reported to public through plenary meetings / committees. Planning involved many parties including the eight teams taking into account the needs of the school. Compilation process was done by identifying the activities, resources, and also drew up proposals. The compilation format was in accordance with specific guidelines (the circular of Department of Education and Culture; (3) Realization of school finance in *SMPN 2 Purworejo* was made accountable as indicated by the realization process in accordance with the clear procedures and information management systems. Disbursement of fund was done after the principal signed the liquefaction blank, in which each realization activity was reported by completing physical evidence such as receipt and bill. The result of realization was also informed through the notice board and also the plenum. This made the citizens and residents also believed to the school in organizing the education with good financial management; and (4) The school financial report at *SMPN 2 Purworejo* was done by showing the principle of accountability. It was seen from the financial report in the form of a portfolio that was completed by the supporting data as evidence of school shopping activities such as General Cash Book, Subsidiary Ledger, Bank Ledgers, receipts / notes and so forth. Treasurer, who prepared financial statements, was honest and transparent in which in three months always report the financial statement to the Department of Education and Culture of Purworejo. The report was informed through school bulletin and also parents' meeting.

There are such recommendations addressed to the Department of Education and Culture, Principal, and Teachers. Department of Education and Culture should conduct direct monitoring to the educational unit to know the real condition of the management of school finance and do evaluation. The principal should evaluate financial management from planning to reporting activities carried out so that the management of school finance actually corresponds with the reality on the field. Teachers should manage school finance with the principles of accountability and transparency so as to demonstrate good governance in managing the school finance

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