

**PENERAPAN PRINSIP – PRINSIP *GOOD GOVERNANCE* PADA DANA
BANTUAN OPERASIONAL SEKOLAH (BOS)
(Studi kasus di SLB Tunas Harapan III Mojoagung)**

ABSTRAKSI

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Kesesuaian pengelolaan dana BOS sangat diperlukan, dengan diterapkannya prinsip – prinsip dari *Good Governance* bertujuan agar pengelolaan dana BOS sesuai dengan kebutuhannya. *Good Governance* adalah sistem pengendalian dan pengaturan perusahaan yang dapat dilihat dari mekanisme hubungan antara berbagai pihak yang mengurus perusahaan, maupun ditinjau dari “nilai – nilai” yang terkandung dari mekanisme pengelolaan itu sendiri. Dana Bantuan Operasional Sekolah (BOS) yang diberikan pemerintah digunakan untuk penyediaan pendanaan biaya operasional bagi satuan pendidikan. Manajemen pendidikan adalah sebuah proses yang dilaksanakan secara sadar dan terencana untuk menciptakan suasana belajar dan proses pembelajaran serta mencapai tujuan pendidikan. Tidak hanya sekolah reguler saja, semua satuan pendidikan di Indonesia harus memiliki manajemen pendidikan yang baik, tidak terkecuali Sekolah Luar Biasa (SLB).

Metode penelitian menggunakan metode penelitian dekriptif kualitatif. Yang menjadi fokus dalam penelitian ini tentang penerapan prinsip – prinsip *Good Governance* dalam pengelolaan dana Bantuan Operasional Sekolah (BOS) (Dasor, 2018), antara lain : partisipasi, keterbukaan, daya tanggap, akuntabilitas dan keadilan. Metode pengumpulan data yang digunakan, yakni observasi, wawancara dan studi dokumentasi. Teknik analisis data diperoleh dari hasil wawancara, catatan lapangan, dan dokumentasi.

Hasil penelitian ini menunjukkan bahwa sekolah SLB Tunas Harapan III Mojoagung sudah menerapkan prinsip – prinsip *good governance* pada dana bantuan operasional sekolah (BOS) .

Kata kunci : *Good Governance, Dana BOS*

**APPLICATION OF GOOD GOVERNANCE PRINCIPLES IN SCHOOL
OPERATIONAL ASSISTANCE FUND (BOS)
(Case study at Tunas Harapan III Special School Mojoagung)**

ABSTRACTION

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The suitability of the management of BOS funds is very necessary, with the implementation of the principles of Good Governance, it is intended that the management of BOS funds is in accordance with their needs. Good Governance is a system of control and regulation of the company that can be seen from the mechanism of the relationship between the various parties that manage the company, as well as in terms of the "values" contained in the management mechanism itself. The School Operational Assistance Fund (BOS) provided by the government is used to provide funding for operational costs for education units. Educational management is a conscious and planned process to create a learning atmosphere and learning process and achieve educational goals. Not only regular schools, all education units in Indonesia must have good education management, including Special Schools (SLB).

The research method uses descriptive qualitative research methods. The focus of this research is on the application of Good Governance principles in the management of School Operational Assistance (BOS) funds (Dasor, 2018), including: participation, openness, responsiveness, accountability and fairness. Data collection methods used, namely observation, interviews and documentation studies. Data analysis techniques were obtained from interviews, field notes, and documentation.

The results of this study indicate that the Tunas Harapan III Mojoagung SLB school has applied the principles of good governance to the school operational assistance fund (BOS).

Keywords: Good Governance, BOS Fund