



THE EFFECT OF SCHOOL OPERATIONAL ASSISTANCE AND TRANSFORMATIONAL LEADERSHIP ON THE QUALITY OF LEARNING AND ITS IMPLICATIONS ON THE QUALITY OF EDUCATION IN PUBLIC ELEMENTARY SCHOOLS IN CIMANGGU DISTRICT PANDEGLANG REGENCY

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Abstract

This research is motivated by the still weak management of BOS funds, transformational leadership, learning quality, and education quality in Public Elementary Schools in Cimanggu District, Pandeglang Regency. The purpose of this study is to analyze the influence of BOS fund management and transformational leadership on learning quality and its implications for education quality. The method used is quantitative with a population of 324 teachers and a sample of 125 respondents. The research instrument was a questionnaire with a Likert scale, while data analysis used regression with the help of Smart PLS. The results of the study indicate that BOS fund management and transformational leadership have a positive and significant effect on learning quality and education quality. In addition, learning quality is also proven to have a positive and significant effect on education quality. The conclusion of this study confirms that the better the management of BOS funds and transformational leadership, the higher the quality of learning which has an impact on improving the quality of education in Public Elementary Schools in Cimanggu District.

Keywords: BOS Fund Management, Transformational Leadership, Learning Quality, Education Quality

INTRODUCTION

Education plays a crucial role in developing quality human resources, and the quality of learning in elementary schools (SD) serves as the primary foundation for character development and students' mastery of basic skills. To support this, the government allocates School Operational Assistance (BOS) funds to improve infrastructure, learning activities, and teacher competency. However, the effectiveness of BOS management is often questioned due to issues of delays, transparency, and even indications of irregularities. On the other hand, the transformational leadership of school principals plays a significant role in creating a conducive learning environment, empowering teachers, and encouraging innovation. Without effective leadership, optimal learning quality is difficult to achieve.

Learning quality is a key indicator of educational success, reflecting teachers' ability to systematically design, implement, and evaluate learning. Factors such as infrastructure, teacher competence, use of School Operational Assistance (BOS) funds, and principal leadership play a significant role in achieving this. Effective management of BOS funds and transformational leadership are believed to improve learning quality. Educational quality is closely linked to learning quality, as effective learning produces in-depth understanding and relevant skills for students. However, research shows that the influence of BOS funds and transformational leadership is not always direct, but rather through mediators such as teacher motivation or learning quality.

Cimanggu District, Pandeglang Regency, faces educational challenges due to the geographic and socioeconomic conditions of the community. Limited access, inadequate infrastructure, and limited human resources are major obstacles to improving educational quality. According to 2023/2024 data from the Education Office, there are 31 elementary schools (SDN) with accreditation ratings of mostly B (87%) and some C (13%), reflecting disparities in quality. The average School Examination score remains below the district average, while the management of BOS funds recorded 85% absorption, with several audit records. Furthermore, 60% of teachers are certified, but professional development remains limited. This situation underscores the need for in-depth research into learning quality.

Researchers conducted a pre-survey using Google Forms to obtain an initial overview of BOS fund management and transformational leadership at SDN Cimanggu District, Pandeglang Regency. The first pre-survey showed that 57% of schools had not yet developed a RKAS based on actual needs, indicating that the budget planning process was not fully participatory and based on an analysis of actual needs. This has the potential to hinder the optimal use of funds for priority learning programs. In the second pre-survey, 65% of teachers stated that they did not yet have full trust in the integrity and capabilities of their leaders. This condition reflects leadership weaknesses that can reduce teacher motivation, collaboration, and participation in improving the quality of education.

Transformational leadership is believed to improve the quality of learning through inspiration, support, and empowerment of teachers. Visionary principals can create a conducive work climate, increase motivation, and encourage innovation. Research by Mulyasa (2021) confirms the crucial role of transformational leadership in improving teacher performance. However, research by Lusiana (2024) shows that its influence is not always significant because other factors, such as infrastructure and funding, are more dominant. The quality of learning itself plays a significant role in determining the quality of education, although it does not always have a direct impact. According to Sagala (2022), the quality of education is largely determined by the learning process. Therefore, a combination of leadership, infrastructure, and systemic support is key.

Based on previous research, a research gap was found regarding the influence of transformational leadership on learning quality, learning quality on education quality, and transformational leadership on education quality. Some studies showed a significant influence, while others concluded no effect. This difference creates an unclear relationship between variables, requiring further study. Furthermore, no study has comprehensively combined the variables of BOS fund management, transformational leadership, and learning quality in the context of education quality for public elementary school teachers. This research is expected to provide scientific and practical contributions to improving the quality of basic education.

In addition to providing empirical and practical contributions, this study is novel in integrating the variables of BOS fund management, transformational leadership, learning quality, and their

implications for educational quality into a comprehensive research model within the context of Public Elementary Schools in Cimanggu District, Pandeglang Regency. Previous research generally only examines variables partially, while this study seeks to uncover the simultaneous relationships between them. Therefore, the results of this study are expected to not only strengthen the academic literature but also serve as a strategic reference for policymakers in formulating programs to improve the quality of primary education in the region.

LITERATURE REVIEW

Quality of Education

Quality is an important concept that has been defined by many experts. In KBBI, quality means the measure of goodness or badness of an object, level, degree, or quality. Crosby (1979) views quality as “*conformance to requirement*”, namely conformity to certain standards. Deming (1986) emphasized quality as the degree of uniformity and reliability at low cost according to the market. According to Juran (1992), quality is “*quality is fitness for use*”, meaning that quality is the suitability of a product or service for use according to user needs.

BOS Fund Management

School Operational Assistance (BOS) Fund Management is a school's effort to utilize government assistance appropriately, efficiently, and transparently to support improvements in educational quality. According to Government Regulation No. 48 of 2008, non-personnel costs include costs for consumable materials or equipment, as well as indirect costs such as electricity, water, transportation, and facility maintenance. Furthermore, Wahyudi & Aryati (2022) emphasize that BOS fund management encompasses planning, implementation, and transparency to ensure that funds are used appropriately to the school's priority needs and improve the quality of student learning.

Transformational Leadership

Transformational leadership is a leadership style that focuses on inspiration, motivation, and positive change within an organization. McShane & Glinow (2018) explain that transformational leaders are able to create, communicate, and model an organizational vision to inspire their followers. This is in line with Robbins & Judge (2018), who stated that transformational leadership encourages followers to transcend personal interests for the benefit of the organization. Thus, this leadership emphasizes the formation of a shared vision, increasing trust, and developing individual capacity to achieve collective goals.

Quality of Learning

Learning quality reflects the achievement of educational goals through interactions between teachers, students, and teaching materials. According to Sudjana (2016), learning quality is determined by the teacher's effectiveness in managing the teaching and learning process so that students are able to achieve the expected competencies. Furthermore, Sanjaya (2018) emphasized that quality learning is a process that actively, creatively, and enjoyably engages students. Therefore, learning quality is determined not only by outcomes but also by the processes that support the achievement of meaningful learning.

Thinking Framework

This research framework emphasizes the relationship between BOS fund management, transformational leadership, learning quality, and educational quality. Effectively managed BOS funds enable schools to meet the needs of facilities and infrastructure, as well as improve teacher competency, thus creating higher-quality learning (Mulyasa, 2017). Furthermore, transformational leadership plays a crucial role because a visionary principal is able to inspire, motivate, and support teachers to innovate (Bass & Riggio, 2006). Improved learning quality will produce more competent students, ultimately strengthening educational quality (Sudjana, 2016). Furthermore, learning quality serves as a mediator in the relationship between BOS fund management and transformational leadership on educational quality, thus emphasizing the importance of synergy between these variables in achieving educational goals.

Based on the description of the conceptual framework, the conceptual framework diagram can be simplified as follows:

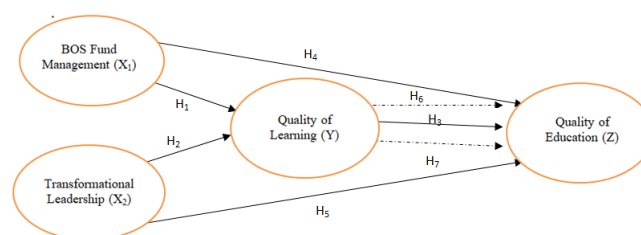


Figure 1 Conceptual Framework

Research Hypothesis

- H₁ : It is suspected that the management of BOS funds affects the quality of learning at Elementary School in Cimanggu District, Pandeglang Regency
- H₂ : It is suspected that transformational leadership can influence the quality of learning in Elementary School in Cimanggu District, Pandeglang Regency
- H₃ : It is suspected that the quality of learning can influence the quality of education in Elementary School in Cimanggu District, Pandeglang Regency.

- H₄ : It is suspected that the management of BOS funds affects the quality of education at Elementary School in Cimanggu District, Pandeglang Regency.
- H₅ : It is suspected that transformational leadership influences the quality of education in Elementary School in Cimanggu District, Pandeglang Regency.
- H₆ : It is suspected that the quality of learning mediates the impact of BOS fund management on the quality of education. Elementary School in Cimanggu District, Pandeglang Regency.
- H₇ : It is suspected that the quality of learning mediates the impact of transformational leadership on the quality of education. Elementary School in Cimanggu District, Pandeglang Regency.

METHOD

Research Approach

This study uses a quantitative approach because it aims to examine the causal relationship between the research variables, namely BOS Fund Management, Transformational Leadership, Learning Quality, and Education Quality. The quantitative approach was chosen because it can produce numerical data that can be analyzed statistically, so that the conclusions obtained are objective and measurable. Data analysis was conducted using the Structural Equation Modeling (SEM-PLS) method, which is effective for analyzing direct and indirect relationships between variables, including testing the role of mediation (Hair et al., 2017).

Population and Sample

The research population was all state elementary school (SDN) teachers in Cimanggu District, Pandeglang Regency, with a total of 324 teachers spread across 31 schools based on data. *Dapodikdasmen2023*. Given the relatively large population, the researcher determined the sample size based on Hair et al.'s (2017) rule, which is a minimum of five times the number of indicators used. Because this study used 25 indicators, the sample size was determined at 125 respondents. The sampling technique used proportional random sampling, so each school had a proportional opportunity based on the number of teachers (Sugiyono, 2019).

Data Sources and Types

The data used were primary data, obtained directly from respondents through questionnaires. The research instrument used a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), structured based on the research variable indicators. The instrument was developed based on relevant theories and was previously tested for validity and reliability to ensure measurement accuracy and consistency (Sekaran & Bougie, 2016).

Data Analysis Techniques

Data analysis was conducted using SmartPLS 4 in several stages. First, an Outer Model test was conducted to assess convergent validity, discriminant validity, and construct reliability based on the values *loading factor*, *Average Variance Extracted (AVE)*, Cronbach's Alpha, and Composite Reliability. Second, the Inner Model test is conducted to test the relationship between latent variables, by looking at the path coefficient (*path coefficient*), R-square value, and significance level using the method *bootstrapping*. Third, a hypothesis test is carried out with the *critical-statistic* > 1.96 and *p* value < 0.05 as a basis for decision making (Hair et al., 2017).

Research Hypothesis

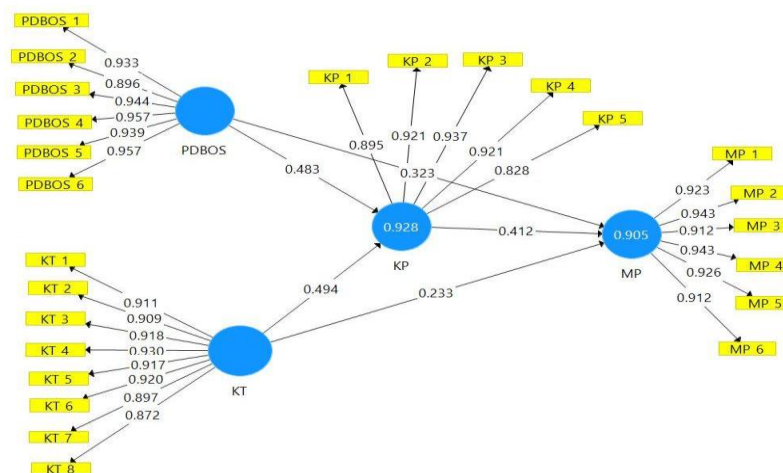
Based on the framework that has been prepared, the research hypothesis includes seven main points: (1) Management of BOS Funds influences the Quality of Learning; (2) Transformational Leadership influences the Quality of Learning; (3) Quality of Learning influences the Quality of Education; (4) Management of BOS Funds influences the Quality of Education; (5) Transformational Leadership influences the Quality of Education; (6) Management of BOS Funds influences the Quality of Education through the Quality of Learning; and (7) Transformational Leadership influences the Quality of Education through the Quality of Learning.

RESULTS AND DISCUSSION

Research result

1. Outer Model Evaluation

The results of testing the outer model using SmartPLS are shown in the following figure:



Picture 2 Outer Model

a. Convergent Validity

Convergent validity testing is conducted through outer loading values. An indicator is declared valid if the loading factor value is ≥ 0.7 (Yamin & Kurniawan, 2011). However, in model development,

values of 0.5–0.6 are still acceptable (Wijaya & Mustafa, 2012). The test results in this study are as follows:

Table 1 Results of the Loading Factor Test of Research Variables

Variables	Indicator	Loading Factor	Conclusion
BOS Fund Management	PDBOS_1 – PDBOS_6	0,896 – 0,957	Valid
Transformational Leadership	KT_1 – KT_8	0,872 – 0,930	Valid
Quality of Learning	KP_1 – KP_5	0,828 – 0,937	Valid
Quality of Education	MP_1 – MP_6	0,912 – 0,943	Valid

Source: Data processed, 2025

The table above shows that all indicators in the four research variables have loading factor values above 0.7. This indicates that all indicators adequately measure the constructs they represent. Therefore, it can be concluded that the instrument used is valid using convergent validity and can proceed to further analysis.

b. Discriminant Validity

Discriminant validity testing is carried out by looking at the cross loading value and comparing AVE with the root of AVE.

Table 2 Summary of Cross Loading of Research Indicators

Variables	Cross Loading Value Range
BOS Fund Management	0,851 – 0,957
Transformational Leadership	0,872 – 0,930
Quality of Learning	0,828 – 0,937
Quality of Education	0,912 – 0,943

Source: Data processed, 2025

The table above shows that each indicator has the highest loading value on the measured variable compared to other variables. This indicates that discriminant validity has been met, meaning each indicator truly measures the correct variable without any overlap.

Table 3 Comparison of AVE with AVE Root

Variables	AVE	Akar AVE
BOS Fund Management	0,880	0,938
Transformational Leadership	0,827	0,909
Quality of Learning	0,812	0,901
Quality of Education	0,859	0,927

Source: Data processed, 2025

The table above shows that the square root of the AVE is greater than the correlation between the variables, indicating that discriminant validity has been met. Thus, each variable can be distinguished well, and the research model has strong measurement accuracy.

c. Composite Reliability

Table 4 Composite Reliability Test Results

Variables	Composite Reliability
BOS Fund Management	0,978
Transformational Leadership	0,975

Quality of Learning	0,956
Quality of Education	0,973

Source: Data processed, 2025

The table above shows that all variables have a composite reliability value > 0.6. This indicates that all research instruments consistently measure their constructs. High reliability ensures that the data is reliable for further analysis.

d. Cronbach Alpha

Table 5 Cronbach Alpha Test Results

Variables	Cronbach Alpha
BOS Fund Management	0,973
Transformational Leadership	0,970
Quality of Learning	0,942
Quality of Education	0,967

Source: Data processed, 2025

The table above shows that all Cronbach's Alpha values are >0.7, indicating that the research instrument is reliable. High internal consistency indicates that the indicators for each variable are stable and produce reliable data throughout the study.

2. Inner Model Evaluation

The results of the inner model test are depicted in the following figure:

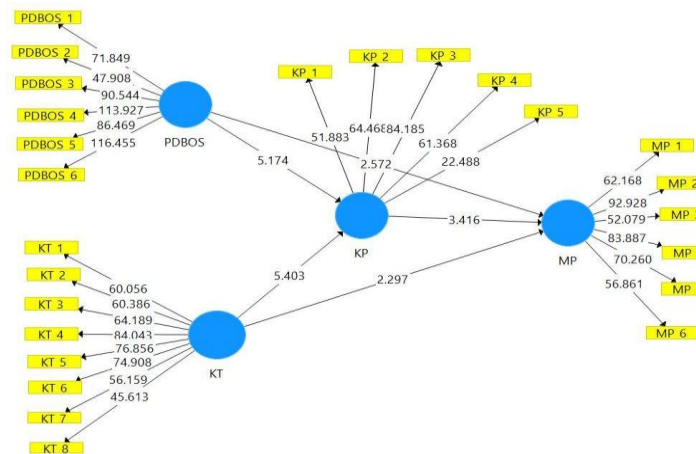


Figure 3 Inner Model

a. Uji Path Coefficient

Path coefficient testing was conducted to determine the extent of influence of the independent variables on the dependent variable. The results showed that the strongest influence came from Transformational Leadership on Learning Quality (5.403), followed by BOS Fund Management on Learning Quality (5.174).

These results indicate that strong transformational leadership and effective management of BOS funds play a crucial role in improving learning quality. Furthermore, good learning quality significantly impacts education quality, demonstrating the importance of the mediation pathway in this research model.

b. Goodness of Fit Test

Table 6 R-Square Results of Structural Model

Endogenous Variables	R-Square	Interpretation
Quality of Learning	0,928	Very strong
Quality of Education	0,905	Very strong

Source: Data processed, 2025

The table above shows that the quality of learning is influenced by BOS Fund Management and Transformational Leadership by 92.8%. Meanwhile, the quality of education is explained by the research variables by 90.5%. This value proves that the model has excellent predictive power. Furthermore, the Q-Square calculation result of 0.993 indicates that the research model has a very high goodness of fit. This means that 99.3% of the data variability can be explained by the model, with only 0.7% influenced by factors outside the model.

3. Hypothesis Testing

a. Direct Effect Test

Table 7 Results of the Direct Effect Hypothesis Test

Variable Relationship	t-count	Decision	Conclusion
BOS Fund Management → Learning Quality	5,174	H ₀ rejected	Has a significant positive impact
Transformational Leadership → Quality of Learning	5,403	H ₀ rejected	Has a significant positive impact
Quality of Learning → Quality of Education	3,416	H ₀ rejected	Has a significant positive impact
BOS Fund Management → Education Quality	2,572	H ₀ rejected	Has a significant positive impact
Transformational Leadership → Quality of Education	2,297	H ₀ rejected	Has a significant positive impact

Source: Data processed, 2025

The table above shows that all research hypotheses are accepted, as the t-value is > 1.96 and the p-value is < 0.05. This proves that both BOS Fund Management and Transformational Leadership have a significant influence on the Quality of Learning and Education, both directly and indirectly.

b. Indirect Effect Test

Table 8 Results of t-Statistic Measurement of Indirect Relationships on *Model Structure*

Information	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
BOS Fund Management → Variable Learning Quality Variable → Education Quality Variables	0.199	0.188	0.060	3.309	0.001
Transformational Leadership Variables → Learning	0.204	0.202	0.080	2.537	0.011

Information	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Quality Variables Education Quality Variables					

The indirect effect analysis shows that BOS Fund Management and Transformational Leadership contribute to Education Quality through the mediation of Learning Quality. Thus, learning quality is a key variable strengthening the relationship between managerial and leadership factors and overall education quality.

Discussion

The following is a discussion of the research findings on the influence of BOS Fund Management and Transformational Leadership on Learning Quality and their implications for Education Quality. This discussion outlines the relationships between the tested variables, linking them to theoretical studies, previous research findings, and field findings that support the analysis of this study.

1. The Impact of BOS Fund Management on Learning Quality

The research results show that the management of BOS funds significantly influences the quality of learning. BOS funds that are managed transparently, appropriately, and effectively provide support for facilities, media, and teacher training that support learning. This aligns with Mulyasa's (2017) opinion, which states that good management of education funds will improve the quality of the learning process. Therefore, BOS fund management has proven to be a crucial factor in increasing the effectiveness of learning in elementary schools.

2. The Influence of Transformational Leadership on Learning Quality

Findings indicate that transformational leadership has a positive impact on learning quality. Visionary, motivating, and exemplary principals encourage teachers to innovate in their teaching. According to Bass & Riggio (2006), transformational leadership can improve commitment, performance, and learning effectiveness through inspiration and moral support. In this context, the principal's role is crucial in creating a conducive learning environment that strengthens learning quality, thus improving student competency in elementary schools.

3. The Influence of Learning Quality on Education Quality

The quality of learning has been proven to significantly influence the quality of education. Effective, interactive, and tailored learning processes improve learning outcomes and shape better character. According to Sudjana (2016), the quality of education is inextricably linked to the quality of teaching delivered by teachers, the spearhead. This finding confirms that the quality of learning is a crucial variable determining a school's success in achieving educational goals, both academically and non-academically.

4. The Impact of BOS Fund Management on Education Quality

The research results show that the management of BOS funds has a positive impact on educational quality. Appropriate use of BOS funds, for example, for infrastructure improvements, textbook procurement, and teacher competency enhancement, can create a higher-quality learning environment. This aligns with research by Supriyono (2018), which states that good management of education funds will strengthen the quality of educational services. Therefore, effective BOS management is a crucial instrument for improving the quality of education in elementary schools.

5. The Influence of Transformational Leadership on the Quality of Education

Transformational leadership has been shown to significantly impact educational quality. Principals who are able to build a vision, provide direction, and foster collective spirit can improve school quality. Bass & Avolio (2004) emphasize that transformational leadership plays a role in building a positive organizational culture, thus directly impacting educational quality. In the elementary school context, inspirational leadership can motivate teachers, students, and the entire school community to work together to improve educational quality.

6. The Influence of BOS Fund Management on Education Quality through Learning Quality

The research findings confirm that learning quality mediates the influence of BOS fund management on education quality. Well-managed funds improve learning quality, which in turn strengthens education quality. According to Robbins & Judge (2017), the quality of organizational processes will impact outcomes. Therefore, learning quality plays a crucial role as a mediator in linking BOS fund management to the quality of education produced by public elementary schools.

7. The Influence of Transformational Leadership on Educational Quality through Learning Quality

This study also demonstrates that learning quality mediates the influence of transformational leadership on educational quality. Principals who are able to inspire and support teachers encourage more creative and effective learning. Burns (2010) emphasized that transformational leadership emphasizes change and development of the qualities of followers, including teachers, within the school context. These results emphasize the importance of learning quality as a mediator in strengthening the contribution of transformational leadership to educational quality in elementary schools.

CONCLUSION

Based on the results of the analysis and testing of data regarding the influence of BOS Fund Management and Transformational Leadership on the Quality of Learning and its implications on the Quality of Elementary School Education in Cimanggu District, Pandeglang Regency, the following conclusions can be drawn:

1. BOS Fund Management has a positive and significant effect on Learning Quality, as evidenced by a beta coefficient of 0.483 and a t-statistic of 5.174 ($p\text{-value } 0.000 < 0.05$).

2. Transformational Leadership has been proven to have a significant positive effect on Learning Quality, with a beta coefficient of 0.494 and a t-statistic of 5.403 (p-value $0.000 < 0.05$).
3. Learning Quality has a significant positive effect on Education Quality, with a beta coefficient of 0.365 and a t-statistic of 3.416 (p-value $0.001 < 0.05$).
4. BOS Fund Management has a significant positive effect on the Quality of Education, indicated by a beta coefficient of 0.323 and a t-statistic of 2.572 (p-value $0.010 < 0.05$).
5. Transformational Leadership has a significant effect on the Quality of Education, with a beta coefficient of 0.233 and a t-statistic of 2.297 (p-value $0.022 < 0.05$).
6. Learning Quality mediates the influence of BOS Fund Management on Education Quality, as shown by a beta coefficient of 0.199 and a t-statistic of 3.309 (p-value $0.001 < 0.05$).
7. Learning Quality also mediates the influence of Transformational Leadership on Education Quality, with a t-statistic of 2.537 (p-value $0.011 < 0.05$).

Thus, this study confirms that BOS fund management and transformational leadership, both directly and through the mediating role of learning quality, contribute significantly to improving the quality of elementary school education.

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