

ABSTRACT

This study aims to examine the effect of accountability, transparency, and internal control on the effectiveness of managing School Operational Assistance Funds (BOS) in public elementary and junior high schools in Padang Pariaman Regency, West Sumatra Province. The population of this study was 459 public schools in Padang Pariaman Regency. The sampling technique used saturated sampling, with a sample size of 216 respondents, namely school principals. This study used primary data obtained by distributing questionnaires. The data analysis method used was multiple linear regression analysis. The results of the study show that accountability, transparency, and internal control have a positive effect on the effectiveness of BOS fund management.

Keywords: *Accountability, Transparency, Internal Control, Effectiveness of BOS Fund Management*

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