

**ANALYSIS OF THE PRINCIPLES OF ACCOUNTABILITY AND
TRANSPARENCY IN THE MANAGEMENT OF SCHOOL OPERATIONAL
ASSISTANCE FUNDS IN SDN 117865 AFD. IV PERK. BERANGIR**

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Abstract

The purpose of the research that has been carried out is to analyze the application of the principles of transparency and accountability in the preparation of BOS funds in SD Negeri 117865 Afd. IV Perk. Berangir, whose analysis supports the use of media in conveying information to the public. This study uses a qualitative approach method with a descriptive analysis method which is in accordance with the facts through a special study research design. In collecting the required data using data collection techniques such as observation, interviews, documentation, data condensation, data presentation, and data verification. Testing the validity of the data uses the credibility of transparency and accountability which involves all components including the school committee as the student's guardian representative. In all management of School Operational Assistance (BOS) funds and responsibility for all activities that use BOS funds which are a source of education unit finance to the community by using the media in informing educational unit financial data both directly and indirectly, as well as increasing community participation which is the impact of implementing transparency and accountability.

Keywords: Accountability, Transparency, School Operational Assistance (BOS) Funds

INTRODUCTION

Education is a conscious and planned effort made to provide guidance or assistance to develop the potential of students both in physical and spiritual potential given by an educator or other adult to students to reach maturity and achieve goals so that students are able to carry out life tasks independently. (Hidayat, Ag, and Pd n.d.). Educational organizers cannot be separated from the availability of funds for financing. Therefore, good governance is needed to realize the availability of funds in the implementation of education financing. Education financing is important in carrying out all educational processes in schools. This cost is necessary because all school operations require funds to run it, in this case, schools usually receive funding from the government which has been organized in the APBN and APBD for both schools in the city and in the regions. These costs are given to be spent in accordance with government directives and all must be accounted for for the use of the funds that have been given.

Schools do not only receive funding from the government but can develop them through canteen empowerment and internal school cooperatives. Then, after knowing the source of funds for school fees, of course, in terms of use, the funds can be divided into, 1) the school activity budget in general, and 2) the school development budget.

Furthermore, the thing that supports all school activities is finance or financing so that the management becomes efficient. All problems will arise in managing finances. We already know that some of the sources of these problems include corruption, burden on students, manipulation, spending that is not on target, and so on. This should be the concern of the government and the school committee.

REVIEW OF LITERATURE

School Operational Assistance (BOS) Fund

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia number 1 of 2021 it says that the School Operational Assistance (BOS) Fund, hereinafter referred to as the BOS fund, is a fund that is used mainly to fund non-personnel spending for primary and secondary education units, as a compulsory education program and it is possible to fund several other activities in accordance with statutory provisions. (Kemendikbud 2021).

Then it was emphasized by the Juknis of BOS funds for 2023 which said that School Operational Assistance (BOS) is a school operational assistance fund that is used to finance the routine operational activities of education units. Organizing elementary school education, hereinafter abbreviated as SD, is one form of general education unit at the basic education level. The management of BOS funds was carried out based on principles that included being flexible, effective, efficient, accountable, and transparent.

Bos funds are allocated to help the operational expenditure needs of all students in primary and secondary education units. Based on Permendikbudristek Number 63 of 2022 concerning Technical Guidelines for the Management of BOS funds, there are requirements that must be met, including: a) Have an NSPN registered on the Dapodik Application; b) Filled in and updated the data on the Dapodik Application in accordance with the real conditions in the education unit per the previous budget; c) Have permission to organize education for education that is recorded at Dapodik; d) Have an education unit account in the name of the education unit; e) Not a cooperative education unit (Technology 2022)

Accountability

In Law 20/2003 concerning the National Education System it reads “.....National Education has a mission to increase the professionalism and accountability of educational institutions as a center for cultivating knowledge, skills, experience, attitudes, and values based on National and Global Standards” (Ahiruddin 2017). From this statement, it can be seen that education accountability must be increased in a planned and periodic manner which includes the eight National Education Standards that have been set.

According to Mardiasmo (2018:27), says that:

“Accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the party giving the trust (Principal) who has the right and authority to ask for this accountability (Erganda, Marota, and Ilmiyono 2020).”

Transparency

Transparency comes from the word transparent which means clear, real, and open. The term transparency can be interpreted as the clarity or openness of information. According to Sony Yuwono, Transparency itself means openness in the process of planning, preparing, and executing the budget. Transparency in school financial management will ultimately create horizontal accountability between educational

institutions and the community so as to create educational institutions that are clean, effective, efficient, accountable, and responsive to shared aspirations and interests.

Transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, and the results achieved (Loina Lalolo Krina P). School transparency is a situation where everyone related to educational interests can know the process and results of decision-making and school policies (Surya Dharma, 2010). The term transparency must be clear and without the slightest bit of engineering done by the school. Schools must provide true and reliable information to the public.

RESEARCH METHOD

The method used is the method of data analysis. The data analysis method used in writing the thesis is carried out by using descriptive qualitative methods, namely by collecting data, data reduction, data display, and data verification and data conclusions. The descriptive research method according to Sugiyono (2018: 86) is a study conducted to determine the value of an independent variable, either one variable or more (independent) without making comparisons or connecting with other variables. This means that this research is only conducted to find out how the condition of the variable itself is without any influence or relationship to other variables such as experimental or correlation research. In addition, descriptive qualitative research does not provide behavior, manipulation, and modification of the variables studied, but instead describes a condition that exists. The only treatment given was the research itself, which was carried out through observation, interviews, and documentation.

RESULTS AND DISCUSSION

Application of the Principles of Transparency in SD Negeri 117865 Afd. IV Perk. Berangir

The research results found at SD Negeri 117865 Afd. IV Perk. Berangir is Enthusiastic regarding the application of the principle of transparency in the management of BOS funds in the process of planning or preparing BOS funds. As stated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 Article 2 point e reads "... transparency, namely the use of Regular BOS Funds is

managed openly and accommodates the aspirations of stakeholders according to school needs". This has the meaning that the management of the BOS funds has openness in the mechanism and when accommodating aspirations and opinions given by the community around the school which functions as a service to accommodate aspirations in education in schools.

During the implementation of the preparation of the BOS funds, it was seen that there was an implementation of transparency at SD Negeri 117865 Afd. IV Perk. Berangir. School Operational Assistance Funds (BOS) are received according to the number of students in the school according to the budget per student registered at the school's dapodik. In the drafting process in applying the principle of transparency through a collection of data that has been prepared which is needed in all operational activities that must be owned by schools, where the data already includes everything needed in terms of facilities and infrastructure, learning activities at school and extracurriculars held at schools, assessment of honorary teachers, and other financing. This is a plan that will later be prepared to form a plan that will be included in the School Budget Activity Plan (RKAS). The preparation is carried out in planning the annual work list in schools and determining all costs or budgets and income that must be fulfilled by schools in meeting all operational needs in schools within a one-year period.

The implementation of the principle of transparency in SD Negeri 117865 Afd. IV Perk. Berangir functions as an effort in which the community will understand how schools manage an education as much as possible which is adapted to what is needed by an educational unit. RKAS is a plan made in order to see what things are needed that are important and cannot be postponed in school operational activities. The School Budget Work Plan is made according to the guidelines from the EDS or School Self-Evaluation. This is in accordance with the narrative of the Principal of SD Negeri 117865 Afd. IV Perk. Berangir explained that the needs needed by schools had previously been arranged according to the category of urgent needs or not so that the planning could be decided according to the level of urgency. This is supported by a statement from Laila (2018: 89) which says that the budget planning and activities made by the school are used for activities and programs related to students and school operations. As can be seen below, the form of the RKAS issued by SD Negeri 117865 Afd. IV Perk. Airy, it is summarized as follows:

Table 1
Form of Overall Summary of RKAS

No	Description	AMOUNT
I	Receipt and Balance	
	1. PAGU BOS Regular Celling	Rp. 91.080.000
	2. Affirmation BOS	
	3. Performance BOS	
	4. BOS Balance for 2021	
	Amount	Rp. 91.080.000
II	Expenditures RKAS	
	1. Employee Expenditures	Rp. 28.800.000
	2. Shopping for goods and services	Rp. 44.895.000
	3. Capital Expenditures	Rp. 17.385.000
	a) Purchase Equipment and Machinery	Rp. 7.770.000
	b) Spending on other fixed assets	Rp. 9.615.000
	c) Building and Construction Expenditures	
	Amount	Rp. 91.080.000

(Source RKAS 2022, Source of BOS funds)

Based on the summary attached in Table 1, it can be seen that the management of school BOS funds has been adjusted and covers all national education standards. In the process, the plan has been divided based on a certain period at school which is calculated in several stages. Then how to recapitulate the use of all BOS funds at each stage or quarter which can be seen and observed through the table description attached below which is listed in the recapitulation of the Realization Report in the use of School Operational Assistance funds in period September s/d December 2022.

Table 2
Recapitulation of Realization of BOS Funds Periode September s/d December of 2022

Component	Amount of Fund (Rp)
Graduation Competency Development	-
Development of Content Standards	-
Development of Process Standards	-
Development of Educators and Education Personnel	-
Development of School Facilities and Infrastructure	11.036.000
Development of Management Standards	-
Development of Financing Standards	13.808.000
Development and Implementation of Assessment systems	1.560.000
Employee Spending	

Total Amount	26.404.000
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(Source RKAS 2022, Source of BOS funds)

From the table attached above, it can be seen that the expenditures in the Period September s/d December 2022 that were realized covered national education standards in Indonesia. Realization has been adjusted based on the level of urgency where fulfillment must be met immediately such as gal financing standards covering matters managed regarding school needs such as subscriptions to resources and services, then standards for educators and education staff regarding salaries and others.

The educational standard process that is owned is the development of the library including the student's main book or the knowledge measure needed during the learning process. Then proceed with graduate competency standards where the hope is that schools can produce the best graduates so they can take education at a higher level, The standards in question are activities outside of school to develop potential such as extracurriculars or conducting learning evaluations which are then expected to produce the intended output. As for activities outside of school held at school, they should be supported by facilities that support these activities which have previously been budgeted for in the recapitulation of use in Periode September s/d December 2022 above, listed in the purchase and maintenance of learning media tools.

The conclusion from the explanation above regarding the principle of transparency in the period September s/d December 2022 has been managed quite well in terms of finances. It can be seen from the existence of openness or transparency as evidenced by the participation of the community in SD Negeri 117865 afd. IV Perk. Berangir has been well executed. Management of funds has been received and budgeted in accordance with national education needs and standards. Then it is necessary that in every fund management process, there is involvement from school stakeholders regarding BOS funds which then includes the application of the principle of financial transparency.

Application of Accountability Principles in SD Negeri 117865 Afd IV Perk. Berangir

In educational units, education costs are something that supports all operational processes allocated in an educational unit. The government provides assistance with School Operational Assistance funds directly to educational units, it is hoped that these funds can support the course of an educational process in an educational unit. In applying the

principles of accountability and transparency, the management of BOS funds is required to comply with standards set by the government so that information can be conveyed as best as possible to the public and stakeholders. In the management process that took place at SD Negeri 117865 Afd. IV Perk. Berangir begins with the preparation and preparation of the RKAS or School Budget Activity Plan which is adjusted to what is needed in the school in the period of one school year. Meanwhile, teachers and school committees must be involved in managing funds including all components of the school. Several coordinators were involved in the preparation of the RKAS, which included the role of the teacher, including financial coordinator, general coordinator, and facilities and infrastructure, curriculum, and student affairs. The role of this coordinator is to convey the main needs that can be repaired or purchased by the education unit.

As for the process of preparing the School Budget Activity Plan (RKAS), it is not only about needs but all school components that are in the drafting process carried out in one year where later the role of the coordinating team and educational staff is very important such as the head of UPTD, and Implementing Officers Activity Techniques (PPTK), treasurers and committees in accordance with the programs and funds issued at SD Negeri 117865 Afd.IV Perk. Berangir. This is justified by Nur Aedi (2016: 48) stating that the important role of the Principal as a Supervisor is to make contributions that are nurturing, guiding, and directing the development of each school personnel.

The findings and information show that the application of the principle of transparency has been well implemented at SD Negeri 117865 Afd. IV Perk. Berangir later reported being the recipient and management of the School Operational Assistance (BOS) funds. This statement is proven by reports that have been submitted to related parties such as the government and the community, which discuss the results of the management of Operational Assistance (BOS) funds. In the report submitted directly or indirectly. What is meant by direct reporting is reporting shown by the accountability given to the community and stakeholders through data on the results of the management of BOS funds. The presentation of report is presented on a budget information board which discusses the funds that have been spent by the school in a one-year period. The involvement of school and community committees can be reported online. Furthermore, the output of this information

is channeled by the committee section through the previously available grub which is expected to be a forum for information regarding management within a one-year period.

Based on this explanation it can be concluded that in SD Negeri 117865 Afd. IV Perk. Berangir Enthusiastic regarding the application of accountability in the school has been carried out in accordance with national standards. The report is shown not only to the government but also to the recipients of the budget. Increasing Community and Stakeholder Participation in SD Negeri 117865 Afd. IV Perk. Berangir Enthusiastic by Utilizing Media in Management of School Operational Assistance (BOS) funds.

In managing the School Operational Assistance (BOS) funds at SD Negeri 117865 Afd. IV Perk. Berangir uses the media which is a tool used to convey information in accordance with the principles of transparency and accountability implemented at SD Negeri 117865 Afd. IV Perk. Berangir is Enthusiastic in distributing information regarding the process of managing BOS funds. Conveying information so that it is more comprehensive globally and more transparent, requires the utilization of technology that can accelerate the delivery of information. In managing BOS funds, the parties concerned have the right to know the results of the management of BOS funds, in which information utilizing advances in technology and information is conveyed to the government and the public.

In the utilization of the media used in conveying information regarding the management of BOS funds, it is carried out in 2 forms, namely online and offline which are in the reach of various media users. Furthermore, this online report is intended for schools to report to the government as providers of assistance data where in this case it is expected that schools are obliged to report all activities that have been carried out through a special website provided to the government which must later be completed by an education unit. It can be seen from the website that there will be sub-sections that must be completed by schools and accountability for the use of School Operational Assistance (BOS) funds. Furthermore, online reporting, where in this case the education unit only needs to present bookkeeping of report data as school archives and accountability to the supervision of the education unit.

Reporting is given to the public, in this case, the recipient of the budget. This is in accordance with reports made to the government where reports provided to the public can

be submitted directly or indirectly. Done indirectly, channeling data through the school committee on the results of the BOS fund report. The school committee here has previously detailed all information regarding the School Operational Assistance or BOS funds which have been submitted to the parents of students, whereas for recipients of funds, the details are not only in detail but in an outline which is expected to be easily understood by the community as recipients of funds. BOS regarding all expenses and income that exist in operational activities in the education unit. Offline information distribution should be carried out routinely by educational units by providing information on funds that contain funds issued and funds received by the government. In this case, it is not in the form of a code number, but in the form of information on funds which are seen as an information tool regarding the condition of the school and the results of school management. Then, in this case, the school completed a report that had been signed by the relevant party as evidence of the committee's participation in the process, especially regarding BOS funds and their management, which would later be posted on the school's notice board. The report is also regularly updated if the usage and reporting periods change, and any changes occur, according to the reporting quarter that will change.

Through the discussion above, it was concluded that there was an increase in utilizing technology to convey information about the management of Operational Assistance funds in order to increase the participation of parties in SD Negeri 117865 Afd IV Perk. Berangir has been going well and the community knows very well what the actual situation is at school and all the activities that are held. The quality of educational services that have been distributed is in accordance with the funds issued by an educational unit and received by the parties involved especially the community.

The Impact of the Process of Managing BOS Funds in SD Negeri 117865 Afd. IV Perk. Berangir through Community Participation

Participation is an important thing to pay attention to, in this case, the involvement of stakeholders and the community in managing education becomes an important matter. Involving the community in all activities and programs in the school makes the school included in the category of schools that apply the principle of transparency according to the research output that has been carried out at SD Negeri 117865 Afd. IV Perk. Berangir regarding the impact of the participation provided by the community related to the process

of managing BOS funds is SD Negeri 117865 Afd. IV Perk. Berangir can be said to be one of the open schools. Open means that the community can convey whatever is needed and activities that can support all operational processes in schools. It has given the community the opportunity to be involved in every activity, where the community as data recipients has links with the education unit so that the community feels inspired to participate in managing an educational unit. The involvement shown by related parties to schools is the result of the principle of transparency to the community, this transparency is shown in accordance with the principles of transparency and accountability of schools specifically in managing Operational Assistance funds as the main source of funds.

The involvement of these parties that have been given may not be as good as other schools but has an impact on the continuity of existing operations for their children because the community believes in school activities, Both schools operate in all existing operations and have carried out efficiently and effectively according to the needs of students. This openness has resulted in the community being interested in participating in all existing programs at the school as administrators of the School Operational Assistance funds being able to allocate funds in accordance with national education standards in supporting learning activities as much as possible in order to avoid negative impacts which will eventually diminish public trust. Governance can be said to be appropriate and on target when the basic needs of students for services are met as a whole. Participation can be seen from the form of participation as well as the contribution made to school development, both contributions to the welfare of teachers who participate in school activities.

From the explanation above, it can be concluded that the impact of participation given by student parents in every school operational activity, especially regarding BOS funds, is in accordance with national standards. Related parties also know how the condition of the school is and are looking for solutions and mutual cooperation if there is a problem or obstacle encountered. Then for the educational unit as a manager, it can be said that governance is optimal if there is moral support from the community who have entrusted the school as an education unit to meeting the educational needs of their children and entrusting all operational activities in the school and managing it as much as possible with the funds that have been received. Therefore, it is in accordance with the funds issued

by the education unit and in accordance with the budget that has been received by the community.

CONCLUSION

The involvement of all components in the school such as teachers, education staff, or school committees is a way to apply the principle of transparency. The role of this component is the result of being involved in compiling a School Activity Budget Plan (RKAS), where through this involvement, the school as a forum conveys what needs must be met by schools in all operational activities in schools and supports educational activities for students. Guardians of students will get the opportunity to convey aspirations by informing the school committee as a community representative, either directly or indirectly to provide progress for an educational unit.

By looking at the reports that have been submitted by the school, one can see how the principle of accountability is applied in the use of BOS funds. Where the report has been reported to the center in a period or quarter or has been reported to parties who need this information, such as the school committee and the community. Reporting is carried out by the community through the school committee where the school committee here becomes the liaison between schools and student guardians. The report can be online or offline, where offline through parent-student meetings Where the form of the report provided can be through the LPJ report.

Providing information regarding the management of operational funds can be submitted on bulletin boards or budget information boards that are placed in schools in realizing the principle of transparency to the public in the form of hard file media which are given at meetings, then The media includes the necessary brief details as well as information of funds received and funds disbursed.

The impact caused by the application of the principles of transparency and accountability of School Operational Assistance funds is that schools can be more open in expressing their ideas both from the aspirations of the community so that they are able to understand how the process of managing schools, especially in managing finances in schools. Then, transparency and accountability can create a spirit of community concern through participation in all activities at school, for example, the community wants to

participate in activities at school through aspirations that will later be raised by the community.

Based on the results and conclusions, suggestions that can be given to related parties are: a) For Principals, Principals are expected to increase discipline in applying the principles of transparency and accountability of School Operational Assistance funds to be more innovative in overseeing so as to obtain information about the needs needed in all processes of special education service activities needed in all special education service activities that are required is at school; b) For the Education Office, it is hoped that the Education Office can be more creative and innovative in terms of developing all existing programs in accordance with the principles of transparency and accountability in schools so that there is progress in the use of the media to inform data for the public; c) For Education and Education Staff, education and education staff are expected to be more innovative and creative in developing their ideas or ideas so that they can become program guidelines that can be used by schools for school progress; d) For other researchers, it is hoped that the research that has been conducted can become a reference and comparison material that can be used on how to apply the principles of transparency and accountability of BOS funds in increasing the participation provided by the community so that in the future they will be able to conduct more in-depth research on media that can be used in the application process of transparency and accountability in educational units.

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