

Transparency and Accountability in School Financial Management: A Study of Informal Fundraising for Teacher Retirement Events

Ibnu Hajar¹, Maria Silaen¹, Sri Warningsih¹, Eka Daryanto¹, Dionisius Sihombing¹
¹Universitas Negeri Medan, Jalan Willem Iskandar Pasar V Medan Estate Deli Serdang Sumatera Utara, Indonesia

Corresponding author e-mail : Bangibnoe.8246131004@mhs.unimed.ac.id*,
mariasilaen.8246131002@mhs.unimed.ac.id
sriwarningsih.8246131005@mhs.unimed.ac.id, ekadaryanto@unimed.ac.id

Article History: Received on November 24, 2025, Revised on December 11, 2025,
Published on January 10, 2025

Abstract: Purpose of the study: This study aims to critically examine the practice of informal fundraising in public schools for teacher retirement events and to assess its alignment with principles of transparency, accountability, and financial governance as mandated by educational management theory and national regulations. Methodology: This research employs a qualitative document-analysis approach. Data were obtained from online news sources, government regulations, and academic literature on school financial management. Main findings: The findings reveal that the Rp50,000 student levy lacked formal planning, was not included in the school budgeting document (RKAS), was conducted without school committee approval, and had no official financial reporting. These conditions indicate violations of transparency, fairness, and school accountability principles. Applications of this study: The study offers insights useful for improving school financial policies, strengthening public fund supervision, enhancing educational management practices, and reforming financial governance within educational institutions. Novelty/Originality: This study presents an integrated analysis combining management theory, regulatory frameworks, and real-life case evidence, offering new perspectives on how informal levies affect school governance systems and public trust.

Keywords: *transparency, accountability, informal fees, education finance, governance.*

A. Introduction

Transparent and accountable financial management is a fundamental pillar of educational institutions. As public entities, schools have a moral responsibility to maintain public trust through honest, orderly, and regulation-compliant financial practices. However, conditions in the field often reveal discrepancies between policy and practice. The case of collecting Rp50,000 from each student at public school "X" for a teacher retirement ceremony demonstrates how informal practices continue to occur despite clear regulations governing school financial management.

In the context of public sector governance, schools are not merely educational service providers but also public institutions entrusted with managing public resources responsibly. Financial governance in education is therefore inseparable from broader principles of public accountability, transparency, and ethical administration. When

financial practices deviate from established procedures, the impact extends beyond technical violations and may erode public confidence in the education system as a whole. This makes school financial management a critical area of study, particularly in countries where decentralization policies grant schools greater autonomy while simultaneously demanding stronger accountability mechanisms.

This incident gained public attention after students and parents reported feeling “compelled” due to the absence of a clear explanation regarding whether the contribution was voluntary. The lack of information, the absence of formal accountability reports, and the fact that the collection was not listed in the School Activity and Budget Plan (RKAS) indicate deviations from the governance principles schools are expected to uphold. Such practices illustrate a structural problem frequently identified in education finance studies, namely the persistence of informal financial mechanisms operating alongside formal regulatory frameworks. Informal levies often emerge when schools attempt to fulfill social or cultural obligations without adequate budgetary planning. While these intentions may be socially acceptable or culturally embedded, their execution through undocumented and non-participatory mechanisms creates governance risks.

These risks include reduced transparency, weakened internal controls, and increased vulnerability to misuse or misinterpretation of authority. The issue becomes more complex because the collection did not take into account the diverse economic capacities of students, resulting in unfairness. Financial transparency toward all stakeholders including parents and the surrounding community is crucial in building trust and encouraging active participation (Rahma Adzkie et al., 2024). Recent studies also show that transparency in school budgeting significantly improves public trust and reduces the likelihood of informal levies (Kurniawan & Suryadi, 2022).

From a social equity perspective, informal levies raise serious ethical concerns. Uniform financial demands may disproportionately affect students from low-income families, generating psychological pressure and social exclusion. Therefore, informal fundraising practices should be examined not only through regulatory compliance but also through equity and ethical frameworks that emphasize inclusiveness and fairness in public education.

From the perspective of educational financial management theory, as described by Mulyasa, Fattah, and Suryosubroto, every financial transaction must follow a systematic cycle—from planning and implementation to reporting and supervision—in accordance with current regulations. Updated policies, including Ministry of Education Regulation (Permendikbud) No. 75 of 2016 and Government Regulation No. 18 of 2022, which amends Government Regulation No. 48 of 2008 on Education Funding, clearly emphasize that public schools are prohibited from imposing any fees that lack a legal basis or are not included in official planning documents such as the School Activity and Budget Plan (RKAS). This regulatory update strengthens the principles of transparency and accountability, and the persistent gap between theoretical expectations, regulatory mandates, and field practices underscores the need for a deeper evaluation of school financial governance. Rahmadani and Arif (2021) explain that effective school management today requires transparent planning, clear administrative procedures, and the active involvement of teachers and stakeholders. These modern management practices help schools strengthen

accountability, improve organizational performance, and build higher levels of trust within the school community.

Administrative processes carried out transparently are essential for educational institutions to achieve their objectives effectively (Dur Brutu et al., 2024). Despite the clarity of these regulatory frameworks, empirical evidence indicates a persistent gap between normative expectations and actual administrative practices in schools. This gap is often driven by limited managerial capacity, insufficient regulatory literacy, and weak internal control mechanisms, reinforcing the relevance of empirical case-based analysis in understanding school financial governance failures.

Rachmawati and Sari (2021) highlight that contemporary public administration philosophy emphasizes ethical governance, transparency, and evidence-based decision-making as essential foundations for institutional integrity. Applied to school financial management, these modern administrative principles reinforce the need for systematic procedures, documented financial flows, and participatory decision-making to ensure accountability. When educational institutions fail to adopt these updated governance philosophies, inconsistencies and irregularities in financial practices may emerge, potentially reducing institutional credibility and weakening public trust in school management systems.

Contemporary public administration philosophy highlights the importance of ethical governance, transparency, and evidence-based decision-making as the foundation for institutional integrity (Rachmawati & Sari, 2021). When applied to school financial management, these modern administrative principles strengthen the need for systematic procedures, documented financial flows, and participatory decision-making to ensure accountability. When educational institutions fail to adopt these updated governance philosophies, inconsistencies and irregularities in financial practices may emerge, reducing institutional credibility and weakening public trust in school management systems.

B. Method

This study employed a descriptive qualitative approach with a case study as the main analytical focus. The documents analyzed included relevant online news articles, government regulations, and academic literature on school financial management. Reference management was conducted using Mendeley Desktop to ensure systematic documentation. The validity of findings was strengthened through source triangulation and cross-verification between theory, regulations, and field facts.

C. Results and Discussion

Results

The findings show that the Rp50,000 collection per student lacked a legitimate planning basis because it was not included in the RKAS. This contradicts the principles of financial planning emphasized by educational management experts and the Ministry of Education's regulations on school budgeting procedures. Consequently, the activity fell outside the official budget and was carried out beyond the mandated regulatory framework. From a managerial control perspective, the absence of formal planning documentation represents

a failure in the preventive function of financial management. Planning serves as an institutional safeguard that aligns school programs with regulatory standards; bypassing this stage significantly increases governance risks and administrative irregularities.

The exclusion of the school committee from the decision-making process illustrates a breakdown in participatory governance. As a representative body of community interests, the school committee plays a critical role in legitimizing financial decisions. Its absence not only violates formal regulations but also weakens collective accountability and shared responsibility within the school governance structure.

In the budgeting phase, no evidence was found that the school committee was involved in the decision-making process. According to Ministry of Education Regulation No. 75 of 2016, the school committee holds an essential role in approving any fundraising activities. The unilateral decision demonstrated a failure to implement transparency and participatory governance, resulting in a mismatch between school policy and parental expectations. The school committee plays a crucial role in budget planning, financial oversight, and the achievement of educational goals (Esti Rahayuningsih & Nurfuadi, 2024). This aligns with findings, who emphasized that active school committee involvement is essential to preventing unauthorized financial activities (Hasanah and Prabowo, 2020).

Supervision mechanisms also appeared weak. The case only gained attention after going viral on social media, indicating that both internal and external oversight were ineffective. Ideally, supervision should prevent improper practices before they escalate into public issues. The weakness in oversight further suggests that the existing governance system has not been effective in preventing informal levies. Effective monitoring systems, as highlighted, significantly minimize the risk of informal fundraising practices within schools (Putri and Rahman (2023). The reactive nature of supervision-triggered only after public exposure through social media-suggests systemic weaknesses in internal and external monitoring mechanisms. Effective governance requires proactive oversight capable of detecting and correcting irregularities before they escalate into public controversies.

From an educational ethics standpoint, the imposition of uniform contributions disregards socio-economic diversity among students. Such practices may result in implicit coercion, where compliance is driven by fear of stigma rather than voluntary participation. This condition contradicts the ethical mission of public education to protect vulnerable groups and promote equitable access.

The principle of fairness was also compromised, as the collection was imposed uniformly without considering the diverse economic backgrounds of students. Such a policy may create psychological pressure on students from lower-income families and contradicts efforts to ensure equitable access to education. From an educational ethics standpoint, this practice undermines values of compassion and fairness that schools are expected to uphold. This is consistent with research, who found that unequal financial burdens in schools disproportionately affect students from low-income families and undermine equity in educational access (Dewi and Mahardika, 2021).

Overall, the findings reveal a clear misalignment between theory, regulation, and school financial practice. The tradition of honoring retiring teachers is fundamentally noble, yet the mechanism for carrying it out must be integrated into proper governance structures. Without clear procedures, such traditions risk harming students and diminishing public

trust in the school. The novelty of this study lies in its integrative analytical approach that combines educational financial management theory, public administration principles, regulatory analysis, and real-life media-documented evidence within a single governance framework. Unlike previous studies that predominantly focus on formal budgeting systems or normative policy analysis, this study highlights how informal fundraising practices operate as a hidden governance failure that undermines transparency, accountability, and equity simultaneously. By positioning informal levies as a governance issue rather than a mere administrative deviation, this research contributes a nuanced perspective to the literature on school financial accountability in public education systems.

Discussion

The findings of this study reveal significant governance failures in the management of school finances, particularly concerning the collection of Rp50,000 per student for a teacher retirement-related activity. Although the intention behind honoring retiring teachers reflects a culturally embedded value of respect and appreciation, the implementation mechanism demonstrates a clear misalignment between educational management theory, regulatory frameworks, and ethical principles. This discussion critically examines the findings through the lenses of financial planning, participatory governance, managerial control, supervision, educational ethics, and equity, while positioning the results within the broader discourse on public school accountability.

One of the most critical findings concerns the absence of a legitimate planning basis for the Rp50,000 collection, as it was not included in the School Activity and Budget Plan (RKAS). In educational financial management theory, planning constitutes the foundational stage of governance, serving as a preventive control mechanism that ensures alignment between institutional activities and legal frameworks. The exclusion of this activity from the RKAS directly contradicts established principles of public financial management, which emphasize transparency, accountability, and procedural compliance.

According to Ministry of Education regulations, all school expenditures and fundraising activities must be formally documented and approved through the RKAS. The absence of such documentation indicates that the activity was carried out outside the authorized budgetary framework, rendering it administratively illegitimate. From a managerial control perspective, this omission reflects a failure of preventive control, which is designed to minimize risks before implementation occurs. Planning is not merely a technical requirement but a governance instrument that safeguards institutions from legal violations and public distrust.

This finding aligns with educational management literature that identifies weak planning as a primary source of financial irregularities in public schools. Without formal planning, schools become vulnerable to ad hoc decision-making, which often bypasses accountability mechanisms. Consequently, even well-intentioned activities may evolve into governance risks when they are implemented without regulatory authorization. The case under study demonstrates how informal practices can emerge when planning procedures are disregarded, ultimately undermining institutional credibility.

Another salient finding is the exclusion of the school committee from the decision-making process. Participatory governance is a cornerstone of democratic school management,

particularly in public education systems where accountability to stakeholders is paramount. The school committee, as a representative body of parents and community members, plays a crucial role in legitimizing financial decisions and ensuring that school policies reflect collective interests. The absence of school committee involvement violates Ministry of Education Regulation No. 75 of 2016, which explicitly mandates committee approval for fundraising activities. This unilateral decision-making process reflects a breakdown in participatory governance and weakens collective accountability. When financial decisions are made without stakeholder consultation, the legitimacy of those decisions is compromised, increasing the likelihood of resistance, misunderstanding, and conflict.

Previous studies support this finding by emphasizing that active school committee involvement is essential in preventing unauthorized financial practices. The committee functions not only as an oversight body but also as a mediator between school management and parents. Its exclusion in this case suggests a governance structure that is centralized and hierarchical, rather than inclusive and collaborative (Lestari, N. D., & Hadiwinarto, H. 2022).

Furthermore, the lack of participatory governance contributes to a mismatch between school policies and parental expectations. Parents may perceive such collections as coercive or unfair, particularly when they are not informed or consulted beforehand. This perception erodes trust and diminishes the sense of shared responsibility that is essential for sustainable school governance.

The findings also indicate significant weaknesses in both internal and external supervision mechanisms. The issue only gained attention after it went viral on social media, suggesting that existing oversight systems failed to detect and address the problem proactively. Effective supervision should function as an early warning system, preventing irregularities before they escalate into public controversies. The reactive nature of the response highlights systemic weaknesses in governance structures.

Internal supervision, which includes school leadership and administrative monitoring, did not identify the issue as problematic. Similarly, external oversight bodies failed to intervene until public pressure emerged. This pattern reflects a governance environment that relies on public exposure rather than institutional accountability to correct deviations. Emphasize that effective monitoring systems significantly reduce the risk of informal fundraising practices in schools. Such systems require clear reporting channels, regular audits, and active stakeholder engagement. The absence of these mechanisms in the present case suggests that supervision is treated as a formality rather than a functional governance tool (Lestari, N. D, et.al. 2022)

Moreover, reliance on social media as a trigger for accountability raises concerns about equity and consistency. Not all irregularities receive public attention, meaning that many similar practices may persist unnoticed. This selective exposure undermines the principle of equal enforcement of regulations and suggests that governance effectiveness is contingent on public visibility rather than institutional integrity.

From an educational ethics perspective, the imposition of uniform financial contributions raises serious concerns. Public education is grounded in principles of inclusivity, equity,

and protection of vulnerable groups. By imposing a fixed contribution on all students, the school failed to consider socio-economic diversity, thereby creating conditions of implicit coercion. Students from lower-income families may experience psychological pressure to comply, driven by fear of stigma or social exclusion. Such pressure contradicts the ethical mission of schools to provide a safe and supportive environment for all learners. Educational institutions are expected to embody values of compassion, fairness, and social justice, particularly in contexts involving financial obligations (Rosani, M., Valianti, R. M., & Lestari, N. D. 2023).

The principle of fairness was further compromised by the lack of flexibility or exemption mechanisms. Uniform policies that ignore economic disparities often result in disproportionate burdens on disadvantaged groups. found that unequal financial burdens in schools significantly affect students from low-income families, undermining equitable access to education. Ethically, schools must distinguish between voluntary contributions and implicit obligations. When contributions are framed as mandatory or socially expected, they cease to be voluntary and instead function as informal levies. Such practices not only violate regulations but also erode the moral authority of educational institutions.

The cumulative effect of weak planning, exclusionary decision-making, inadequate supervision, and ethical insensitivity is a significant erosion of public trust. Trust is a fundamental asset in public education governance, enabling cooperation between schools, parents, and communities. When governance failures occur, particularly those involving finances, trust is quickly diminished and difficult to restore. The findings illustrate how informal fundraising practices operate as hidden governance failures. Unlike overt corruption or fraud, these practices often emerge from cultural norms or well-intentioned traditions. However, their informal nature makes them particularly dangerous, as they bypass formal accountability mechanisms while appearing socially acceptable (Nugroho and Wibowo, 2022).

This study highlights the importance of integrating cultural practices into formal governance structures. Honoring retiring teachers is a noble tradition that reflects respect and gratitude. However, without clear procedures and regulatory compliance, such traditions risk harming students and damaging institutional legitimacy. Schools must ensure that cultural values are operationalized through transparent, participatory, and ethical mechanisms. The novelty of this study lies in its integrative analytical approach. By combining educational financial management theory, public administration principles, regulatory analysis, and media-documented evidence, the study provides a comprehensive understanding of informal levies as a governance issue. Unlike previous studies that focus primarily on formal budgeting systems or normative policy analysis, this research exposes how informal practices undermine transparency, accountability, and equity simultaneously.

Positioning informal levies as a governance failure rather than a mere administrative deviation offers a nuanced perspective on school financial accountability. It underscores the need for systemic reforms that address not only technical procedures but also organizational culture and ethical awareness. This perspective contributes to the literature by highlighting the interconnectedness of planning, participation, supervision, and ethics in public school governance.

The findings suggest several implications for policy and practice. First, schools must strengthen planning mechanisms by ensuring that all activities, including culturally motivated ones, are formally integrated into the RKAS. Second, participatory governance must be institutionalized through active involvement of school committees in financial decision-making. Third, supervision systems should be redesigned to function proactively, with regular monitoring and transparent reporting. Finally, ethical considerations must be embedded in financial policies, with explicit attention to socio-economic diversity and student well-being. By addressing these areas, schools can prevent informal levies and promote governance practices that align with regulatory standards and educational values.

In sum, the findings reveal a clear misalignment between theory, regulation, and practice in school financial management. While the underlying intention of honoring retiring teachers is commendable, the governance failures surrounding its implementation highlight systemic weaknesses that extend beyond a single case. Addressing these weaknesses requires a holistic approach that integrates planning, participation, supervision, and ethics within a robust governance framework. By doing so, public schools can uphold their accountability obligations while preserving cultural values in a manner that is transparent, equitable, and ethically sound.

D. Conclusion

This study concludes that the informal collection of funds for teacher retirement activities at school "X" reflects weaknesses in school financial governance. The levy was conducted without legal basis, outside formal planning and approval mechanisms, and without adequate reporting or supervision. These conditions violate the principles of transparency, accountability, and fairness that should guide educational financial management. The case underscores the need for comprehensive reform in school financial systems through strengthening the competencies of financial managers, enhancing internal and external supervision, and enforcing consistent administrative discipline. Schools must serve as models of integrity and accountability rather than engaging in practices that undermine public trust. Strengthening the financial management competencies of school administrators is also crucial, as highlighted, higher managerial capacity significantly improves financial accuracy and reduces procedural violations in schools

Acknowledgements

The author extends sincere appreciation to all parties who provided data, references, and public information that contributed to the completion of this study. Gratitude is also expressed to education experts and school practitioners whose insights supported the depth and quality of this analysis.

References

- Batubara, E. D., Nursidin, M., Sijauta, D., Ventiany, D., & Hasan Basri, T. (2025). *Improving BOS fund accountability through ARKAS and internal control, strengthened by transparency*. *Jurnal Reviu Akuntansi dan Keuangan*, 15(3), 847–867. Detik.com. (2025, April). *Siswa SMA Dikutip Uang Pensiun Guru, Kepsek Diperiksa Disdik*.
- Bush, T. (2020). *Theories of educational leadership and management* (5th ed.). London: Sage Publications.

- Caldwell, B. J., & Spinks, J. M. (2013). *the self-transforming school*. London: Routledge.
- Detik.com. (2025, April). *Siswa SMA Dimintai Rp50 Ribu untuk Pensiun Guru, Kepala Sekolah Diperiksa*.
- Dewi, L., & Mahardika, I. (2021). The impact of school financial policies on educational equity for low-income students. *Journal of Educational Inclusion and Equity*, 3(2), 89–101. <https://doi.org/10.36765/jeie.v3i2.556>
- Dur Brutu, Saipul Annur, Ibrahim (2024), *Transformasi Administrasi Pendidikan Menuju Pendidikan Berkualitas*, *Jambura Journal of Educational Management*, 5(1),295-305, DOI: 10.374112024.
- Esti Rahayuningsih & Nurfuadi (2024), *Peran Komite Sekolah dalaam Partisipasi Pembiayaan Pendidikan Di MTS Al Hidayah Purwokerto Barat*, *At-Tadris: Journal of Islamic Education*3(2), 114-128, <https://journal.ikadi.or.id/index>
- Fattah, N. (2021). *Ekonomi dan Pembiayaan Pendidikan*. Bandung: PT Remaja Rosdakarya.
- Hasanah, U., & Prabowo, A. (2020). School committee participation in financial decision-making. *International Journal of Education Policy Studies*, 12(3), 112–124. <https://doi.org/10.26858/ijeps.v12i3.18842>
- Kemendikbud. (2016). *Peraturan Menteri Pendidikan dan Kebudayaan Nomor 75 Tahun 2016 tentang Komite Sekolah*. Jakarta: Kementerian Pendidikan dan Kebudayaan.
- Kramer, P. (2024). *Fee-free education in practice: local challenges and hidden parental costs (case: Indonesia)*. Edunity, Vol. X.Kumparan News. (2025, April). *Polemik Siswa SMA Dimintai Uang untuk Biayai Pensiun Guru*.
- Kurniawan, R., & Suryadi, M. (2022). Transparency in school budgeting and its impact on public trust. *Journal of Educational Governance*, 4(1), 55–70. <https://doi.org/10.31004/jeg.v4i1.4021>
- Lestari, N. D., & Hadiwinarto, H. (2022). Application of Video Conference Media in Learning. *JMKSP (Jurnal Manajemen, Kepemimpinan, Dan Supervisi Pendidikan)*, 7(1), 134-140. <https://doi.org/10.31851/jmksp.v7i1.6547>
- Lestari, N. D., Disurya, R., Valianti, R. M., Sasongko, R. N., Kristiawan, M., & Danim, S. (2022). Vocational High School Teachers and Students' Perception of the Emergency Curriculum During New Normal Era in Palembang. *AL-ISHLAH: Jurnal Pendidikan*, 14(4), 6361-6370. <https://doi.org/10.35445/alishlah.v14i4.2100>
- Mulyasa, E. (2017). *Manajemen Berbasis Sekolah*. Bandung: Remaja Rosdakarya.
- Mulyasa, E. (2019). *Manajemen dan Kepemimpinan Kepala Sekolah*. Bandung: Remaja Rosdakarya.
- Nugroho, R., & Wibowo, A. (2022). *Financial management competency and administrative accountability among school financial officers*. *Journal of Education Finance and Administration*, 8(1), 33–47. <https://doi.org/10.53232/jefa.v8i1.221>
- OECD. (2023). *Education at a glance 2023: OECD indicators*. Paris: OECD Publishing. <https://doi.org/10.1787/eag-2023-en>
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 24 Tahun 2020 tentang Pengelolaan Dana Bantuan Operasional Sekolah (BOS).
- Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 75 Tahun 2016 tentang Komite Sekolah.
- Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 3 Tahun 2019 tentang Pelaporan dan Akuntabilitas Dana BOS.
- Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 16 Tahun 2020 tentang Perubahan atas Permendikbud Nomor 8 Tahun 2020 tentang Petunjuk Teknis Dana BOS Reguler.

- Pemerintah Republik Indonesia. (2022). *Peraturan Pemerintah Nomor 18 Tahun 2022 tentang Perubahan atas Peraturan Pemerintah Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan*. Jakarta: Pemerintah Republik Indonesia.
- Poisson, M. (2021). *Addressing corruption and unethical practices in education*. *Prospects*, 51(1-3), 9-24. <https://doi.org/10.1007/s11125-020-09502-3>
- Putri, S., & Rahman, A. (2023). *Internal and external monitoring systems in preventing financial irregularities in schools*. *Journal of Educational Supervision*, 5(1), 14-26. <https://doi.org/10.55606/jes.v5i1.1287>
- Rahma Adzkie, Friska Anastasya, Nur Syahda Awalliyah (2024) *Manajemen Keuangan Sekolah: Transparansi Dan Akuntabilitas Dalam Pengelolaan Dana*. *Jurnal Manajemen Pendidikan*, 2 (3), 278-289. <https://www.jurnal.zarilgapari.org/index.php/gafariAl-Gafari2024>
- Rachmawati, Y., & Sari, R. (2021). *Public administration philosophy and its implications for modern governance in Indonesia*. *Journal of Public Administration Studies*, 5(2), 134-147. <https://doi.org/10.25077/jpas.5.2.134-147.2021>
- Rahmadani, D., & Arif, M. (2021). *School management practices and leadership strategies to improve educational quality in Indonesian public schools*. *Journal of Educational Management and Leadership*, 6(1), 45-58. <https://doi.org/10.32529/jeml.v6i1.1128>
- Rosani, M., Valianti, R. M., & Lestari, N. D. (2023). *Teachers' Perceptions about Student Management in State Junior High School, Palembang City*. *JMKSP (Jurnal Manajemen, Kepemimpinan, Dan Supervisi Pendidikan)*, 8(2), 1023-1031. <https://doi.org/10.31851/jmksp.v8i2.12183>
- Transparency International. (2021). *Global corruption report: Education*. Berlin: Transparency International.