

## Chapter 13

# Teacher Perception of Head of School Transformational Leadership, Transparency, and Accountability of School Financial Management

**Johan Pitoyo Jati Karyana**  
*SMA Negeri 6, Madiun, Indonesia*

**Y. Anni Aryani**  
*Universitas Sebelas Maret, Indonesia*

### **ABSTRACT**

*This study investigates the effect of teachers' perception of head of school transformational leadership, transparency, and school's financial management accountability. Using 120 samples from high school teachers' perception in Madiun Central Java region, this study found that teachers' perception of head of school transformational leadership has a positive impact on the transparency and accountability of the school's financial management. This implies that transformational leadership style of the head of school is an important factor of the school's financial management to increase its transparency and accountability.*

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## **INTRODUCTION**

The effectiveness of Indonesia Act. No. 32 year 2004 about District Administration dictates the foundation changes in the education area which is from the centralistic management system to the decentralization management system. This transformation demands the adjustment and changes in the school organization management that in some issue should be managed similar to private organization (Onorato, 2013). This reformation of course have been impacted the head of school leadership. Ling and Ibrahim (2013) said that school leadership have been become a priority on the international education policy agenda, play the important role to increasing school performance by impacting motivation, teacher ability, and school environment.

Leadership is one of the crucial factor that functioning any organizational effectively (Gemeda and Lee, 2020; Syafi, et.al, (2019); Iscan, Estari and Naktiyok, 2014; Antonakis and House, 2014). Leadership is an important organization moving factor trough management and handling changes on the organization (Komariah and Triatna, 2006; Hall, Johnson, Wysocki, & Kepner, 2008). Thus, the existence of leadership is not only a matter of a symbol of an organization but it is more to the positive influence on the organization. Based on those statement, in the case of a school, it can be argue that the successful of a school to achieve its goal depends on the school leadership, whether the leadership able to manage all of the school resources effectively and efficiently.

There has been a great interest in term of leadership styles and its effects on organization. Among those styles, transformational leadership style has received extensive popularity as compared with other style (Khalili, 2016; Mittal & Dhar, 2015; Schaubroeck et al., 2012). According Gupta, Singh, Kumar, & Bhattacharya (2012), the popularity of transformational leadership is due to the different methods in motivating creativity of employees as compared with other leadership style. Transformational leadership has been found effected many organizational outcome both directly or indirectly (Gemeda and Lee, 2020; Eliyana, Ma'arif, and Muzakki, 2019; Syafi, et.al, (2019)). However, the results are still not conclusive.

Indonesia Act. No. 17 year 2003 about governance financial management stated that principally governance financial management should be conducted in accordance with the regulation, efficient, economist, effective, transparent, and accountable based on fairness and properness. Such that on the Education Ministry Regulation No. 19 year 2007 about education management standard which stated that the direction of management of investment and operational cost of a school should be socialized to the whole school members to guarantee the transparency and the accountability of the fund management. With the transparency and accountability of the fund management, the school stakeholders will get the information about the consumption of the fund.

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