

Managing School Operational Assistance (BOS) Funds as a Practice of Social Change: A Phenomenological Study of Senior High Schools in Serang City through Giddens' Structuration Theory"

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Abstract This paper investigates the management of School Operational Assistance (BOS) funds as a manifestation of social change management within Senior High Schools (SMU) in Serang City, utilizing the theoretical framework of Anthony Giddens' Structuration Theory. Utilizing a qualitative Interpretative Phenomenological Analysis (IPA) design, the study drew upon semi-structured in-depth interviews, non-participatory observations, and document analysis of key school actors—principals, treasurers, teachers, and school committees—directly involved in fund administration. Through a rigorous analysis involving initial noting, emergent theme identification, and superordinate theme clustering based on reflective interpretation, four core themes emerged: (1) accountability as a formal obligation; (2) the structural dominance of policy in management practices; (3) agency negotiation amidst structural constraints; and (4) fund management as a vehicle for social change. The findings underscore that while BOS policy structures constrain school actors, they simultaneously shape action patterns, allowing actors to exercise reflective capacity and negotiate practices within their local contexts. By integrating Structuration Theory with interpretive phenomenology, this research contributes to educational management literature, specifically illuminating the "duality of structure" in public fund management. The study advocates for policy shifts toward more reflective and contextual BOS management, emphasizing the capacity building of school actors to ensure accountable and sustainable education governance.

Introduction

As a cornerstone of national education policy, the School Operational Assistance (BOS) program aims to ensure equitable access and quality improvement in educational services (Kemendikbudristek, 2022). While BOS funds constitute a major portion of public school financing

intended to cover operational expenditures without parental contributions, their field-level implementation remains problematic (Rosser & Joshi, 2013). Empirical studies highlight complex management hurdles, such as inadequate transparency and accountability, alongside administrative delays in fund distribution (Suryadarma et al., 2006; Muttaqin et al., 2016). These systemic issues ultimately undermine the strategic role of BOS funds in enhancing school efficiency and performance throughout the Indonesian archipelago.

This phenomenon is not confined to primary or lower secondary education but is also prevalent in senior high schools, where fund management is intricately linked to internal bureaucratic practices and the dynamic interaction between school actors and prevailing policy regulations (Hidayat et al., 2022). Prior research indicates that while BOS fund management plays a pivotal role in infrastructure procurement and educational quality enhancement, significant gaps persist in the implementation of transparency and accountability principles at the school-operational level (Wohlfart et al., 2020; Marlina et al., 2023; Rinardi & Sulisworo, 2021).

In sociological discourse, social change within the educational sphere can be analyzed as the result of the interplay between institutional policy structures and individual agency (Bousadra & Messarra, 2020). Giddens' Structuration Theory posits that social structure is not a rigid constraint on behavior; instead, it is a medium formed and reproduced by the routinized social practices of agents (Giddens, 1984; Stones, 2022). Through the lens of the duality of structure, it becomes clear that school stakeholders—such as principals, staff, and committees—do not merely comply with BOS mandates but simultaneously reshape financial management practices through their reflective agency (Lopes & Castro, 2023; Mulyono et al., 2024).

Despite extensive research on BOS fund administration regarding its transparency and fiscal efficacy (Marlina et al., 2023; Prasetyo, 2021), studies that synthesize Giddens' structuration perspective with phenomenology to understand social change at the senior high school level remain scarce (Hidayat & Suasman, 2024). Existing literature has yet to adequately explore the lived experiences of school stakeholders as they navigate policy structures (Lopes & Castro, 2023), nor has it fully captured how such subjective responses mirror the broader processes of social transformation within secondary education institutions (Miller, 2022; Syarif et al., 2025).

The urgency of this research is further underscored by the escalating demands for public accountability regarding the utilization of state funds within the educational sector. Efficiency, transparency, and accountability in BOS fund management serve not only as indicators of administrative performance but are also fundamentally linked to public trust in educational institutions and the overall quality of educational services. Recent studies suggest that robust financial governance significantly contributes to the enhancement of teacher competencies (Suryani et al., 2024; Tan & Ng, 2023) and broader school performance outcomes (Wahyuni et al., 2024; Zhao & Zhang, 2025). This relationship underscores the notion that effective resource allocation, when navigated through reflective agency, empowers educators to improve pedagogical practices while simultaneously elevating the institution's overall academic standards.

Accordingly, this study aims to bridge the existing research lacuna by utilizing phenomenology to investigate how school stakeholders in Serang City navigate BOS fund administration within the framework of Giddens' Structuration Theory. By doing so, the study offers nuanced theoretical and empirical insights into the social transformations occurring within financial management practices and their impact on organizational change. Ultimately, this research intends to broaden the discourse in educational leadership and provide a robust basis for developing policies that better align with the practical social realities of secondary education institutions.

Conceptual Framework

The conceptual framework of this study is constructed by integrating Anthony Giddens' Structuration Theory with a phenomenological approach to elucidate the management of social change within BOS fund administration. In this framework, structure is represented by BOS regulations, reporting mechanisms, oversight systems, and prevailing educational bureaucratic norms. These

structures function as both rules and resources (Giddens, 1984), establishing constraints while simultaneously providing opportunities for school-level action. Conversely, agents—comprising principals, treasurers, teachers, and school committees—possess the reflective capacity to execute, interpret, and modify fund management practices (Lopes & Castro, 2023).

Through the routinized social practices of fund administration, a duality of structure occurs, where policy structures are either reproduced or transformed through agentic action. The phenomenological approach is employed to trace the subjective experiences of actors in ascribing meaning to accountability, transparency, and public fund responsibility, which ultimately shapes patterns of social change within the school environment (Miller, 2022). The outcome of this interaction between structure and agency is understood as social change management, reflected in shifts in school financial governance, decision-making patterns, and organizational culture (Syarif et al., 2025; Wahyuni et al., 2024). This conceptual framework enables a comprehensive analysis of how educational policies are not merely implemented administratively but are interpreted and negotiated within the social realities of the school.

Research Method

This study employs a qualitative approach utilizing an Interpretative Phenomenological Analysis (IPA) design. The IPA framework was selected for its capacity to provide an in-depth understanding of individuals' subjective experiences and the meanings they ascribe to specific social phenomena, as well as how these meanings are constructed within their broader social and structural contexts (Smith, Flower, & Larkin, 2021). In this study, IPA is utilized to explore how school actors experience and interpret BOS fund management as an integral component of social change management in Serang City's senior high schools. This methodological choice aligns with Anthony Giddens' Structuration Theory, which emphasizes the dialectical relationship between policy structures and agentic actions in everyday social practices. IPA enables a granular examination of how the duality of structure is manifested within the lived experiences of school stakeholders.

This study took place across several Senior High Schools (SMU) in Serang City, employing purposive sampling to identify participants. The selection was predicated on two criteria: direct engagement in BOS fund administration and a minimum of two years' tenure in that capacity. The informant pool comprised school principals, BOS treasurers, teachers, and school committee members. Adhering to the IPA framework's emphasis on intensive analysis over extensive breadth, the study involved 6–10 participants, allowing for a nuanced exploration of their lived experiences.

To ensure data validity, this study utilized methodological triangulation involving semi-structured in-depth interviews, non-participatory observations, and document analysis (BOS reports and technical guidelines). This approach aimed to capture the depth of informants' sense-making regarding BOS fund administration. Data analysis adhered to the idiographic principles of IPA, progressing from initial noting and emergent theme identification to the development of superordinate themes. A cross-case analysis was subsequently performed to identify shared experiential patterns. Crucially, the interpretation was grounded in a reflective dialogue between empirical data and Giddens' structuration framework, specifically focusing on the duality of structure and the interplay of school agency.

Data Collection Data were gathered through a multi-method approach:

1. Semi-structured in-depth interviews, designed to elicit informants' lived experiences, perceptions, and the meanings they ascribe to BOS fund management.
2. Non-participatory observation, conducted to understand the contextual nuances of fund management practices within the school's daily routines.
3. Document analysis, encompassing BOS expenditure reports, technical guidelines, and school financial accountability documents. Methodological triangulation was employed to enhance the credibility and trustworthiness of the findings.

Result and Discussion

Data analysis using the Interpretative Phenomenological Analysis (IPA) approach yielded several themes representing the subjective experiences of school actors in managing BOS funds in Serang City's senior high schools. These themes were developed through a rigorous process of initial noting, identification of emergent themes, and clustering into superordinate themes. The findings demonstrate that BOS fund management is not merely an administrative exercise but a dynamic arena of social change, shaped by the interplay between structure and agency.

Superordinate Theme 1: Accountability as a Formal Obligation (*Emergent themes: administrative compliance, reporting as a formality, audit orientation*) Most participants perceived BOS fund accountability as an administrative necessity fulfilled primarily to avoid sanctions. Financial reporting was viewed more as a response to structural demands rather than a tool for substantive reflection or transparency. Within the framework of structuration theory, this practice illustrates how regulative structures are routinely reproduced without significant transformations in meaning.

Superordinate Theme 2: Structural Dominance in Management Practices (*Emergent themes: dependency on technical guidelines, limited discretionary space, bureaucratization of decisions*) The policy structure of BOS funds is perceived as highly dominant in dictating the action patterns of school actors. Principals and treasurers tend to adhere rigidly to technical guidelines (Juknis), leaving little room for innovation. This indicates that the structure not only constrains but also frames the way agents think and act regarding fund management.

Superordinate Theme 3: Negotiating Agency within Structural Constraints (*Emergent themes: local adaptation, procedural compromises, informal strategies*) Despite the dominance of policy structures, school actors demonstrate reflective capacity through adaptive strategies, such as adjusting fund utilization timelines or reprioritizing activities. This reflects the duality of structure, where agents are not entirely passive but actively negotiate structural limitations within their daily practices.

Superordinate Theme 4: BOS Fund Management as a Catalyst for Social Change (*Emergent themes: shifts in work culture, organizational learning, collective consciousness*) The management of BOS funds has gradually fostered changes in school organizational culture, particularly concerning financial planning, internal coordination, and public responsibility awareness. These findings confirm that public fund management practices can serve as a medium for social change at the micro-organizational level. The findings of this study offer several critical implications for educational policy:

1. Shift in Focus: BOS policy needs to transition from a strictly administrative control-oriented approach toward strengthening the reflective capacity of school actors.
2. Value-Based Training: Training programs for fund management should go beyond technical reporting to emphasize accountability and transparency as core organizational values.
3. Contextual Discretion: Both central and local governments should provide more contextual discretionary space, allowing schools to align policies with local needs without compromising the principles of good governance.

Conclusion

This research demonstrates that the management of BOS funds in Serang City's senior high schools is a social practice deeply embedded in the dynamics of structure and agency. Through an Interpretative Phenomenological Analysis (IPA) approach and the lens of Giddens' Structuration Theory, this study reveals that while BOS fund accountability is predominantly perceived as a formal obligation, it nonetheless harbors the potential for social change through the reflective practices of school actors. The administration of these funds does not merely reproduce policy structures but gradually catalyzes transformations in school organizational culture.

This study acknowledges several limitations, including the relatively small number of participants and the specific local context of Serang City; therefore, the findings are not intended for statistical generalization. Furthermore, this research has yet to integrate the perspectives of policymakers at the local or central government levels. Future research is encouraged to combine phenomenological approaches with policy studies or comparative methods across different regions.

Longitudinal studies are also necessary to trace the evolution of BOS fund management practices over the long term. Additionally, integrating structuration theory with institutional or governance perspectives holds significant potential to enrich our understanding of public fund management within the educational sector.

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