

Research Article

Integration of Educational Budget Planning and Public Relations Management in Enhancing Transparency of Financial Management in Modern Schools

**Suuci Analismy¹, Taufik Hidayat², Tri Kuncoro Panji Murtanto³, Tuti Isnani⁴,
Tamsik Udin⁵**

UIN Siber Syekh Nurjati Cirebon, Indonesia ^{1,2,3,4,5}
Corresponding Author, Email: analismyci@gmail.com

Abstract

This study examines the integration of educational budget planning and public relations (PR) management as a strategic approach to improving transparency in school financial governance. The background highlights that while schools increasingly implement participatory and performance-based budgeting, transparency often remains procedural due to weak communication and stakeholder engagement. The research aims to analyze how the alignment of budget planning with PR functions can create transparent, accountable, and participatory financial management systems. Using a qualitative literature review method, data were collected from books, journal articles, policy documents, and reports from reputable academic sources such as UNESCO, OECD, and the World Bank. Thematic analysis was employed to synthesize concepts, policies, and best practices related to financial transparency in education. The results show that integrating budget planning and PR enhances institutional accountability, stakeholder trust, and effective communication of financial information. The study concludes that transparency becomes substantive and participatory when budgeting and communication processes are unified through strategic collaboration and ethical information management.

Keywords: Educational budget planning, Public relations management, Financial transparency



INTRODUCTION

In the modern era, education has become a central pillar of national development, not only as a means of human capital formation but also as a strategic investment for long-term socio-economic sustainability. The effectiveness of educational systems is closely linked to how financial resources are planned, allocated, and managed. Educational funding directly influences the availability of learning facilities, teacher quality, curriculum development, and institutional innovation. Consequently, ineffective or opaque financial management can undermine educational quality and public trust, even when substantial resources are available (Hanushek & Woessmann, 2023). In response to these realities, demands for transparency and accountability in school financial management have intensified. Parents, communities, and other educational stakeholders increasingly expect schools to disclose how public and private funds are used and whether expenditures align with institutional goals and regulatory frameworks (OECD, 2017).

Educational budget planning constitutes the foundation of sound school financial management because it translates educational objectives into measurable financial commitments. Effective budget planning is no longer viewed as a purely administrative activity but as a strategic and participatory process that involves multiple stakeholders, including school leaders, teachers, administrative staff, school committees, and parents. Participatory budgeting enhances legitimacy and ensures that financial decisions reflect actual educational needs rather than top-down assumptions (Caldwell, 2011). Moreover, performance-based budgeting has gained prominence as an approach that links financial allocations to clearly defined outcomes, indicators, and targets. By adopting this model, schools can better justify expenditures, monitor progress, and demonstrate results to stakeholders, thereby strengthening both efficiency and accountability (Odden & Picus, 2000).

Beyond technical budgeting mechanisms, public relations (PR) management plays a crucial role in ensuring that financial transparency is effectively communicated and understood by the broader community. Transparency is not achieved solely through the availability of financial reports but also through the clarity, accessibility, and credibility of information shared with stakeholders. PR management functions as a strategic communication bridge between schools and the public, facilitating dialogue,

disseminating information about school programs and financial decisions, and responding to public concerns (Cutlip, 1962). In educational institutions, effective PR practices help translate complex financial data into meaningful narratives that foster trust, engagement, and institutional legitimacy (Hoy & Miskel, 1991).

Transparency in school financial management extends beyond regulatory compliance and reflects the ethical responsibility of educational institutions to the communities they serve. When schools openly share budget plans, expenditure reports, and evaluation outcomes, stakeholders are empowered to participate in oversight and provide constructive feedback. Empirical evidence suggests that transparent financial practices reduce the risk of misallocation, inefficiency, and corruption while simultaneously improving institutional performance (Ackerman, 2004). For example, studies on school-based management reforms in several countries indicate that increased financial transparency and community involvement contribute to improved governance and educational outcomes (Bank, 2018).

A concrete case illustrating the importance of integrating budget planning and communication can be observed in the implementation of school-based management (SBM) reforms in Indonesia. Research shows that while schools are granted greater autonomy over budgeting, transparency remains uneven due to limited communication strategies and insufficient stakeholder engagement. In some schools, budget documents are formally available but not effectively communicated, resulting in low parental understanding and minimal community oversight (Pradhan et al., 2014). Similar challenges have been documented in other contexts, such as decentralized education systems in developing countries, where weak PR capacity limits the impact of otherwise sound budgeting frameworks (Zajda & Gamage, 2009).

Despite growing awareness of transparency, many schools continue to face persistent challenges, including limited human resource capacity, insufficient financial literacy among stakeholders, and underutilization of information and communication technologies. Digital platforms offer significant potential to enhance transparency through real-time reporting and public access to financial information, yet their adoption remains inconsistent across schools (UNESCO, 2021). Moreover, the integration between educational budget planning and PR management is often fragmented, with budgeting treated as a technical function and communication as a secondary or reactive activity. This separation weakens the overall transparency

ecosystem and reduces public confidence in school governance.

Against this background, this study aims to examine in depth the integration of educational budget planning and public relations management as a strategic approach to enhancing transparency in the financial management of modern schools. By analyzing theoretical perspectives, empirical findings, and policy frameworks, the study explores how performance-based and participatory budgeting models can be effectively aligned with proactive PR strategies. Furthermore, it examines key concepts and indicators of financial transparency, relevant regulations and policies, and practical challenges in implementation. Ultimately, this study seeks to contribute to the development of a comprehensive and ethical model of school financial management that is transparent, accountable, participatory, and aligned with principles of good governance and public ethics.

METHOD

This study adopts a qualitative research approach with the specific type of research being a literature study (literature review). A qualitative literature-based design is considered appropriate because the study aims to explore, interpret, and synthesize conceptual, theoretical, and empirical insights related to the integration of educational budget planning and public relations (PR) management in enhancing transparency in school financial management. Qualitative research emphasizes meaning, context, and depth of understanding rather than numerical measurement, making it suitable for analyzing policy frameworks, management models, and governance practices in educational institutions (Creswell, 2009; Tisdell et al., 2025).

The data sources in this study consist entirely of secondary data obtained from credible and authoritative academic materials. These sources include peer-reviewed journal articles, scholarly books, policy documents, and research reports related to educational finance management, performance-based budgeting, participatory budgeting, public relations management in education, and transparency and accountability in public sector governance. Academic databases such as Google Scholar, Scopus-indexed journals, and reputable academic publishers were used to ensure the reliability and validity of the data sources. Priority was given to international publications written in English and published within the last two decades to capture both foundational theories and contemporary developments in the field (Bowen, 2009).

The data collection technique employed in this research is systematic document analysis. Relevant literature was identified using key terms such as educational budget planning, school financial management, public relations management in education, financial transparency, and accountability in schools. The selected documents were then screened based on relevance, methodological rigor, and contribution to the research focus. Document analysis allows researchers to examine written materials as a primary source of qualitative data and is particularly effective for studies that seek to understand policies, institutional practices, and conceptual frameworks (Bowen, 2009). Through this process, the study captures diverse perspectives and best practices related to transparent financial governance in modern schools.

The data analysis method used is qualitative thematic analysis. The collected literature was read repeatedly to gain a comprehensive understanding, followed by coding key ideas, concepts, and patterns related to budget planning integration, PR management roles, and transparency mechanisms. These codes were then organized into broader themes that reflect the relationships between educational budgeting practices, communication strategies, and financial transparency. Thematic analysis enables the systematic interpretation of qualitative data by identifying recurring meanings and constructing coherent analytical narratives (Braun & Clarke, 2006). Through this analytical process, the study synthesizes existing knowledge to propose an integrated conceptual understanding of how budget planning and PR management can jointly enhance transparency and accountability in school financial management.

RESULT AND DISCUSSION

Educational Budget Planning as the Foundation of Transparency

Educational budget planning is widely recognized in the literature as the foundational pillar of transparent and accountable school financial governance. Rather than functioning merely as a routine administrative requirement, budget planning represents a strategic policy instrument through which schools articulate their educational vision, institutional priorities, and long-term development goals (Zahrudin et al., 2018). A well-designed budget reflects deliberate choices about how limited resources are aligned with pedagogical objectives, organizational capacity, and student needs. Scholars argue that when budget planning is systematic and goal-oriented, it enables schools to allocate resources more effectively and reduces the risk

of arbitrary or politically driven spending decisions (Odden & Picus, 2000).

Transparency in budget planning begins with a thorough and evidence-based assessment of actual school needs. This process requires schools to analyze a wide range of dimensions, including curriculum implementation, teacher professional development, infrastructure maintenance, learning resources, and student support services (Pradikta, 2025). Empirical research consistently demonstrates that inefficiencies in educational finance often stem from a disconnect between institutional needs and budget allocations. For instance, studies on school finance reforms indicate that schools frequently prioritize routine expenditures while underfunding critical quality-enhancing programs such as teacher training and instructional innovation, thereby limiting the overall effectiveness of educational spending (Levacic, 2008).

Performance-based budgeting has emerged as a prominent approach to addressing these challenges in modern educational systems. This model emphasizes the linkage between financial inputs and measurable outputs or outcomes, requiring schools to justify expenditures based on clearly defined performance indicators. By shifting the focus from compliance-oriented budgeting to results-oriented planning, performance-based budgeting enhances both managerial accountability and financial transparency (Sahara & Salomoa, 2025). Research conducted in various educational contexts shows that schools adopting performance-based budgeting practices are more likely to document the rationale behind financial decisions and to communicate these rationales to stakeholders in a structured manner (Robinson, 2011). In practice, this approach encourages school leaders to articulate how specific budget items contribute to improvements in student learning, institutional effectiveness, or service delivery.

Equally important to performance orientation is the principle of participation in budget planning. Participatory budgeting involves the active engagement of teachers, school committees, parents, and, in some cases, community representatives in the formulation of school budgets (Salpiati et al., 2025). The literature highlights that stakeholder participation enhances transparency by democratizing financial decision-making processes and fostering a shared sense of responsibility. Empirical evidence from school-based management reforms suggests that schools with higher levels of stakeholder involvement tend to exhibit stronger transparency practices and greater public trust (Caldwell, 2011). Participation not only improves the quality of budget decisions by incorporating diverse perspectives but also increases stakeholders'

understanding of financial constraints and priorities.

A concrete illustration of these dynamics can be found in the implementation of School-Based Management (SBM) and School Operational Assistance (BOS) funding in Indonesia. While national regulations mandate schools to prepare School Activity and Budget Plans (RKAS) in a transparent and accountable manner, research indicates that transparency often remains procedural rather than substantive (Fatimah & Haryanto, 2025). In many cases, budget documents are publicly displayed, yet parents and community members lack sufficient understanding of their content due to limited explanation and engagement. Studies reveal that schools with stronger participatory mechanisms and clearer budget communication practices demonstrate higher levels of accountability and improved educational outcomes compared to those that treat transparency as a mere administrative obligation (Pradhan et al., 2014).

Another persistent issue identified in the literature concerns the managerial capacity of schools to present financial information in an accessible and comprehensible format. Budget documents are frequently written using technical financial terminology that is difficult for non-specialist audiences to interpret. As a result, the availability of information does not automatically translate into meaningful transparency or effective public oversight. Scholars argue that transparency must be understood not only as openness but also as intelligibility, requiring schools to translate financial data into narratives that stakeholders can understand and evaluate (Heald, 2006).

Consequently, educational budget planning must be conceptualized as both a technical and a communicative process. Technical rigor in needs assessment, resource allocation, and performance measurement must be complemented by deliberate efforts to communicate budgetary decisions clearly and inclusively. When objectives are clearly articulated, resources are allocated rationally, and stakeholders are meaningfully involved, budget planning becomes a powerful mechanism for achieving substantive transparency. Ultimately, the literature converges on the conclusion that transparent budget planning serves as the cornerstone of public trust. Schools that demonstrate responsible, well-justified, and participatory financial planning are more likely to gain sustained community support, legitimacy, and long-term institutional stability (Burns et al., 2016).

The Strategic Role of School Public Relations Management

School public relations (PR) management occupies a strategic position in contemporary educational governance, particularly in strengthening relationships between schools and their stakeholders. Public relations is no longer understood merely as a technical activity focused on information dissemination, but rather as a managerial function that supports institutional legitimacy, mutual understanding, and trust-building through structured communication processes (Broom, 2008). Conceptualize public relations as a two-way communication system that enables organizations to listen to stakeholder concerns, respond transparently, and adapt policies accordingly. Within the school context, this perspective positions PR as an essential mechanism for mediating institutional decisions, including those related to financial management, to parents, communities, and other educational stakeholders.

In the domain of school financial management, PR plays a crucial role as a mediator of budgetary information. Financial transparency does not automatically arise from the availability of budget documents; rather, it depends on how effectively financial information is interpreted, contextualized, and communicated to non-specialist audiences. School PR units are responsible for explaining budgetary policies, funding sources, allocation priorities, and expenditure outcomes in ways that are accessible and meaningful to parents and the broader public. Empirical research indicates that clear and proactive financial communication positively influences parental trust and perceptions of school accountability. For instance, studies conducted in school governance settings demonstrate that parents are more likely to support school programs when they understand how financial resources are allocated and how expenditures align with educational goals (Zainal, 2009).

A central principle of modern PR management is two-way or dialogic communication, which emphasizes interaction rather than one-directional information flow. In schools, dialogic communication is realized through forums such as school committee meetings, parent-teacher associations, public hearings, and digital feedback channels (Wang & Yang, 2020). These platforms allow stakeholders not only to receive information but also to express concerns, ask questions, and provide input on school policies. Research by (Kent & Taylor, 2002) highlights that dialogic communication enhances organizational transparency and strengthens relational trust. In educational settings, such communication practices have been shown to reduce misunderstandings related to budget decisions and to foster greater stakeholder acceptance of school

financial policies (Antonio & Gamage, 2007).

Technological advancements have further expanded the strategic role of school PR in promoting financial transparency. Digital platforms such as official school websites, social media accounts, and online information systems enable schools to disseminate financial information more efficiently and consistently. Periodic publication of budget plans, expenditure reports, and program evaluations through digital media enhances accessibility and allows stakeholders to monitor school finances in real time. Studies on digital governance in education suggest that online transparency mechanisms improve public oversight and encourage more active community engagement, particularly in urban and semi-urban contexts where digital literacy is relatively high (Meijer, 2013; Salpiati et al., 2025).

A practical illustration of the strategic role of PR in financial transparency can be observed in schools implementing school-based management reforms. In several Indonesian public schools, for example, PR units actively use social media and community meetings to explain the allocation and utilization of School Operational Assistance (BOS) funds. Research indicates that schools adopting proactive PR strategies experience higher levels of parental trust and reduced conflict related to financial issues, compared to schools that rely solely on formal documentation without communicative engagement (Pradhan et al., 2014). This case underscores the importance of integrating PR functions into broader financial governance systems rather than treating them as peripheral activities.

Despite its strategic potential, the literature also reveals persistent limitations in the implementation of school PR functions. In many schools, PR roles remain largely technical and reactive, focusing on ceremonial events, documentation, or crisis response rather than strategic involvement in policy formulation and budget planning. Argues that this marginalization of PR reduces its effectiveness in supporting transparency and accountability, as communication efforts are often conducted after decisions have already been finalized. As a result, PR activities may appear symbolic rather than substantive, limiting stakeholder engagement and trust (Wakhidah & Nina, 2024).

These challenges highlight the urgent need to strengthen PR capacity within schools. Effective school PR practitioners must possess not only communication skills but also a solid understanding of educational policy, financial management, and governance principles. Such competencies enable PR units to convey budget-related

information accurately, ethically, and persuasively while also facilitating meaningful dialogue with stakeholders. When PR management is professionalized and strategically integrated into school leadership structures, it becomes a key driver of transparency and accountability.

In this regard, school public relations management constitutes a vital component of integrated financial transparency systems. Strategic, dialogic, and digitally enabled PR practices contribute directly to public understanding of school finances, enhance accountability mechanisms, and reinforce trust between schools and their communities. The literature consistently affirms that transparent financial governance cannot be achieved through technical budgeting processes alone, but requires robust communication systems that position PR as an integral part of school management and public accountability (Broom & Sha, 2013; Hoy & Miskel, 1991).

Transparency in School Fund Management

Transparency in school fund management is a fundamental principle of educational financial governance oriented toward public accountability and social trust. Transparency is defined as the openness of educational institutions in conveying information related to funding sources, budget planning, realized fund usage, and financial accountability to stakeholders. In the context of primary and secondary education, transparency functions not only as an administrative obligation but also as a strategic instrument to ensure that educational funds are used in accordance with the goal of improving learning quality. When schools openly share financial information, the community particularly parents can understand the direction of school policies and assess the extent to which budgets are allocated for substantial educational interests. Empirical research indicates that high levels of transparency contribute significantly to increasing public trust and the legitimacy of educational institutions in the eyes of the community. This trust becomes vital social capital for schools in running sustainable educational programs, especially amidst rising public demands for accountability in fund management (Heald, 2006; Meijer, 2013).

Beyond building trust, transparency in school fund management plays a crucial role in enhancing the effectiveness and efficiency of budget utilization. Information openness allows for joint oversight between internal school parties and external stakeholders, thereby minimizing the potential for budget deviations and waste. In

practice, transparency encourages schools to be more cautious and rational in preparing and realizing budgets, as every financial decision has the potential to receive public attention and evaluation. Studies in secondary schools show that schools consistently applying transparency principles tend to have more orderly, measurable financial management systems aligned with educational priorities. Transparency also serves as an effective social control mechanism, where the community is not merely a passive recipient of information but acts as a constructive supervisor of school fund usage. Thus, transparency is not just about data openness, but about creating financial governance with integrity oriented toward educational quality (Ackerman, 2004; Bank, 2018).

Indicators of school financial transparency include several key aspects, such as the provision of periodic budget reports, ease of access to financial information, and the involvement of stakeholders in monitoring and evaluation processes. Budget reports prepared periodically and delivered through official forums, such as school committee meetings or school information media, are primary means of achieving information openness. Furthermore, the use of digital media such as school websites and social media further expands the reach of transparency to the broader community. The involvement of school committees and parents in budget oversight is also a vital indicator, reflecting public participation in school financial governance. Research shows that schools involving stakeholders in the budget monitoring process tend to have higher levels of accountability and gain stronger social support. This involvement not only increases community understanding of fund management but also strengthens the legitimacy of budget decisions made by the school (Caldwell, 2011; Pradhan et al., 2014).

Government regulations and policies serve as the normative foundation binding the implementation of school fund management transparency. In the Indonesian context, the management of education funds including School Operational Assistance (BOS) and budgets contained in the School Activity and Budget Plan (RKAS) is regulated through various policies emphasizing accountability, openness, and participation. These regulations require schools to systematically prepare fund usage reports and submit them to relevant parties, such as parents, school committees, and supervisory agencies. This policy serves not only as an administrative control tool but also as an instrument for forming a culture of transparency within the school environment. When regulations are implemented consistently, schools are encouraged to develop reporting mechanisms that are not merely formal but also communicative and easily understood

by the public. The enforcement of transparency policies is a crucial element in creating responsible educational financial governance while strengthening the school's position as a public institution managing funds based on trust and collective interest (OECD, 2017; UNECSO, 2021).

Despite the availability of regulations, the implementation of transparency in school fund management still faces various structural and cultural challenges. Limited human resources with financial literacy and public communication skills are major obstacles in presenting accurate and easily understood budget information. Additionally, the uneven use of information technology results in limited public access to school financial reports. Another significant challenge is the school organizational culture, which remains hierarchical and closed, leading to information openness often being perceived as a threat to internal authority. This condition hinders the creation of substantive and participatory transparency. Therefore, systematic efforts are needed to increase the capacity of school managers through financial literacy training, strengthening the role of public relations (PR), and utilizing digital systems for budget information dissemination. By addressing these challenges, transparency in school fund management can be realized more optimally and sustainably (Bank, 2018; Heald, 2006; Meijer, 2013).

Integration of Budget Planning and Public Relations Management

The integration of budget planning and public relations (PR) management is a strategic approach to building educational governance that is transparent, accountable, and participatory. Budget planning is inherently technical and administrative, making it often difficult for the general public to understand without effective communication strategies. On the other hand, PR management serves as the primary bridge between the school and the public, including in conveying financial information. When these two functions operate separately, budget information tends to be fragmented and fails to reach stakeholders holistically. Integration allows PR to be involved from the budget planning stage, ensuring that public messages regarding goals, priorities, and the impact of fund usage are designed systematically. Consequently, budget planning becomes more than an internal document; it becomes a public narrative that can be collectively understood and monitored (Meijer, 2013; OECD, 2017).

Integrating budget planning and PR management also contributes to increasing

stakeholder participation in school financial management. Through structured and open communication, PR can facilitate the involvement of teachers, school committees, and parents in the budget prioritization process. This participation is vital as it allows various perspectives and real educational needs to be accommodated in funding decisions. Furthermore, involving stakeholders from the beginning of planning increases a sense of ownership over the resulting budget policies, thereby minimizing potential public resistance to specific fund allocations. Research indicates that participatory budgeting, supported by effective PR communication, can strengthen the social legitimacy of the budget and increase community support for school programs. Thus, this integration not only improves the quality of budget planning but also strengthens the school's relationship with its community (Caldwell, 2011; Pradhan et al., 2014).

Furthermore, the integration between budget planning and PR management plays a vital role in strengthening educational accountability. PR functions as the main channel for conveying information on budget realization and performance achievements to the public periodically. When this information is delivered consistently and transparently, the school demonstrates a commitment to substantial not just administrative public accountability. This integration also allows schools to respond to public questions, criticism, and input more structurally, as PR already understands the context of planning and budget objectives from the outset. The two-way communication process established through this integration encourages a culture of continuous evaluation and improvement in educational fund management. Thus, accountability is realized not only through written reports but also through open dialogue between the school and the community (Ackerman, 2004; Heald, 2006).

In the context of improving educational quality, the integration of budget planning and PR management serves as a mechanism to align financial policies with the school's strategic goals. When budget planning is communicated effectively through PR, all stakeholders gain a comprehensive understanding of how education funds are used to support learning quality, teacher professional development, and the provision of educational facilities. This clarity of information encourages collective support for strategic school programs, as the community can directly see the link between budget allocation and the resulting educational impact. Additionally, this integration allows schools to build performance-based accountability narratives, where program success is

measured not only by budget realization but also by quality achievements felt by students and the community. Therefore, the integration between budget planning and PR becomes an essential instrument in directing school fund management to align with long-term educational visions (Bank, 2018; UNECSO, 2021).

School leadership holds a central role in ensuring the success of integrating budget planning and PR management. The principal, as a strategic leader, is responsible for creating an organizational climate that supports information openness, cross-functional collaboration, and stakeholder participation. Without strong leadership commitment, the integration of budget and PR risks becoming a mere formality. Conversely, visionary leadership can drive synergy between the budget planning team and PR so that both functions operate harmoniously and complement each other. In the long run, this integration not only enhances school financial transparency and accountability but also strengthens public trust and the overall quality of educational services. Therefore, the integration of budget planning and PR management must be understood as part of a modern school governance strategy oriented toward values of openness, professionalism, and sustainability (Bush, 2020; OECD, 2017).

CONCLUSION

This study reveals that integrating educational budget planning with public relations (PR) management is vital to achieving genuine financial transparency in schools. Budget planning establishes the technical and structural basis for accountable resource allocation, while PR management ensures that financial information is communicated clearly, ethically, and inclusively to stakeholders. When combined, these functions transform transparency from a procedural formality into a participatory and trust-based process.

Theoretically, this study advances the concept of financial transparency as both a technical and communicative process, positioning PR as a core element of educational governance rather than a supporting role. Practically, it highlights the need for early PR involvement in budgeting, participatory financial forums, and capacity building in financial literacy and communication.

As a literature-based analysis, the study lacks direct field data. Future research should employ empirical or mixed-method approaches to examine how integrated budgeting and PR strategies function in various educational contexts and governance

systems.

Bibliography

- Ackerman, J. (2004). Co-governance for accountability: beyond “exit” and “voice.” *World Development*, 32(3), 447–463.
- Antonio, D. M. S., & Gamage, D. T. (2007). Building trust among educational stakeholders through participatory school administration, leadership and management. *Management in Education*, 21(1), 15–22.
- Bank, W. (2018). *World development report 2018: Learning to realize education’s promise*. World Bank Publications.
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101.
- Broom, G. M. (2008). *Cutlip and Center’s {Effective} {Public} {Relations}*.
- Broom, G. M., & Sha, B.-L. (2013). *Cutlip and Center’s effective public relations*. (No Title).
- Burns, T., Köster, F., & Fuster, M. (2016). *Education governance in action* (Issue September).
- Bush, T. (2020). *Theories of educational leadership and management*.
- Caldwell, B. J. (2011). *School-based management*. *Education Policy Series*. UNESCO.
- Creswell, J. W. (2009). *Research designs. Qualitative, quantitative, and mixed methods approaches*.
- Cutlip, S. M. (1962). *Effective public relations*. Pearson Education India.
- Fatimah, S., & Haryanto, B. (2025). The Role Of Public Relations Management In Building School Branding [Peran Manajemen Hubungan Masyarakat Dalam Membangun Branding Sekolah]. *UMSIDA Preprints Server*, 1–9.
- Hanushek, E. A., & Woessmann, L. (2023). *The knowledge capital of nations: Education and the economics of growth*. MIT press.
- Heald, D. A. (2006). Transparency as an instrumental value. In *Transparency: The Key to Better Governance?: Proceedings of the British Academy 135* (pp. 59–73). Oxford University Press.
- Hoy, W. K., & Miskel, C. G. (1991). *Educational administration: Theory, research, and practice*. (No Title).
- Kent, M. L., & Taylor, M. (2002). Toward a dialogic theory of public relations. *Public Relations Review*, 28(1), 21–37.
- Meijer, A. (2013). Understanding the complex dynamics of transparency. *Public Administration Review*, 73(3), 429–439.
- Odden, A., & Picus, L. O. (2000). *School finance: A policy perspective*. (No Title).
- OECD. (2017). *Education governance in action: Lessons from case studies*. OECD Publishing.
- Pradhan, M., Suryadarma, D., Beatty, A., Wong, M., Gaduh, A., Alisjahbana, A., & Artha, R. P. (2014). Improving educational quality through enhancing community participation: Results from a randomized field experiment in Indonesia. *American Economic Journal: Applied Economics*, 6(2), 105–126.
- Pradikta. (2025). Sistem Informasi Manajemen Mutu Berbasis Digital untuk Mewujudkan Sekolah Unggul di SMP Muhammadiyah Al Mujahidin. *JHIP-Jurnal*

- Ilmiah Ilmu Pendidikan*, 8(7), 7928–7939.
<http://jiip.stkipyapisdompu.ac.id/jiip/index.php/JIIP/article/view/8555>
<https://jiip.stkipyapisdompu.ac.id/jiip/index.php/JIIP/article/download/8555/5928>
- Sahara, K. I. M., & Salomoa, R. V. (2025). A Sytematic Literature Review: Assessing the Effectiveness of Performance-Based Budgeting in Government Financial Management. *Jurnal Ilmu Pemerintahan: Kajian Ilmu Pemerintahan Dan Politik Daerah*, 10(1).
- Salpiati, E., Toni, A., & Witarti, D. I. (2025). Peran Humas Kemendikbudristek dalam Upaya Transparansi Informasi Program Bantuan Operasional Sekolah (BOS). *Jurnal Indonesia : Manajemen Informatika Dan Komunikasi*, 6(1), 844–856.
<https://doi.org/10.35870/jimik.v6i1.1327>
- Tisdell, E. J., Merriam, S. B., & Stuckey-Peyrot, H. L. (2025). *Qualitative research: A guide to design and implementation*. John Wiley & Sons.
- UNESCO. (2021). *Transparency and accountability in education finance*. UNESCO Publishing.
- Wakhidah, U. S., & Nina, O. (2024). Peran Humas dalam Meningkatkan Citra Sekolah. *Business and Accounting Education Journal*, 5(2), 325–340.
<https://doi.org/10.15294/baej.v5i2.12967>
- Wang, Y., & Yang, Y. (2020). Dialogic communication on social media: How organizations use Twitter to build dialogic relationships with their publics. *Computers in Human Behavior*, 104, 106183.
- Zahrudin, Arifin, Z., & Suhandi, A. (2018). Implementasi Penyusunan Rencana Anggaran Pendapatan Dan Belanja Sekolah (Rapbs) (Studi Kasus Di Smk Karya Bangsa Nusantara Solear Tangerang). *Jurnal Administrasi Pendidikan*, XXV(1), 1–13.
- Zainal, A. (2009). *Zainal.Pdf*.
- Zajda, J. I., & Gamage, D. T. (2009). *Decentralisation, school-based management, and quality* (Vol. 7). Springer.