

**TRANSPARENCY AND ACCOUNTABILITY INFLUENCE ANALYSIS OF
EXPENDITURES AND INCOME BUDGET MANAGEMENT OF SCHOOL (APBS)
ON STUDENT PARENTS PARTICIPATION**

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ABSTRACT

The objective of this research is to measure the influence of accountability and transparency toward participation. However participation here is meant the willingness of student parents to share cost of school operation. Research object is stakeholders of public high schools in the area of Depok city. As research variables are latent in nature, questionnaire was used as research instrument, and structural equation modeling was used as analysis tool. Questionnaire were distributed to all stakeholders, i.e. school leaders, teacher, and school committees. Research variables are accountability, transparency, and participation. Result shows that accountability and transparency influence participation significantly.

Key words: *accountability, transparency, participation*