
Analysis of Transparency Strategies and Challenges as a form of school accountability commitment: a literature study

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Abstract

Research aim : The purpose of this study was to evaluate different approaches to implementing transparency, which is a form of commitment to being for school management, and to discover the problems that arise when implementing it.

Design/Methode/Approach : This research used the literature study method by reviewing various academic references, education policies and best practices in implementing transparency in schools. Data were collected and analyzed in three stages: data reduction, categorization, and interpretation.

Research Finding : The results show that several key approaches can be used to achieve successful school transparency. These strategies include increasing stakeholder awareness and understanding, building an infrastructure that supports information disclosure, and implementing transparency gradually to reduce resistance.

Theoretical contribution/Originality : This study enriches the existing body of knowledge by systematically evaluating various strategies for implementing transparency within school management. Unlike prior research that may have focused on singular approaches or lacked a comprehensive framework, this study synthesizes multiple methodologies, offering a holistic perspective on achieving transparency.

Practitioner/Policy implication : In , to maintain sustainable transparency, schools should adopt a more accountable financial system, increase community participation in decision-making, and balance privacy and openness with applicable regulations. Schools can increase accountability, improve education governance and strengthen community relations by applying the right approach.

Research limitation : The absence of empirical data means that the practical effectiveness of the proposed strategies remains to be validated in real-world settings.

Keywords : Transparency, accountability, commitment, school, education

1. Introduction

School openness is one of the many aspects in committing to the responsibility of education (Amin et al., 2022; Rakhmawati, 2018). Schools, as institutions responsible for building the thinking and character of students, are required to implement the principle of openness in all parts, from spending, teaching, to assessment in the education cycle (Nurdiani C Nugraha, 2018; Waluyo et al., 2023). In addition to being one of the community supervision systems, transparency is also an effort to create trust

between schools, parents, and school stakeholders. With the expected openness, schools in carrying out their duties can be more professional, responsible, and in line with community expectations (Puteri et al., 2021).

In this digitalization era, school openness also has increasingly complicated challenges (Anwar et al., 2025; Megawaty et al., 2021). Technology should help manage school data, such as academic information systems, school financial reports, and communication systems with parents, but not all schools have been able to adopt this technology (Sholeh, 2023; Siswanto et al., 2024).

Some schools do not have enough human resources skilled with technology, and the threat of sensitive data disposal is often feared. The use of technology, which is supposed to make improvements in educational responsibilities, in some cases creates new problems (Halik et al., 2022; Maharani et al., 2024).

Public trust in the education system strongly linked to the transparency provided by schools. Lack of openness usually creates negative perceptions such as possible misuse of education funds or inefficient school policies (Ardani C Trihantoyo, 2020; Azkiyah et al., 2024; Halik et al., 2022). On the other hand, schools with good reporting practices tend to gain greater support from parents and communities, thereby improving the quality of education. Promoting transparency is thus not only an administrative necessity, but also deepens the legitimacy of schools as educational institutions (Dmitry C Daria, 2017; Fajrin, 2018; Memarian C Doleck, 2023).

There is still a gap between the real and ideal state of a school's transparency. Schools, in principle, should provide relevant information in a way that all stakeholders can understand and access (Levatino et al., 2023; Rakhmawati, 2018; Thiel C Bellmann, 2017). However, in reality, many schools do not have a clear and systematic way of providing information. Most information related to school policies, budget allocations or academic evaluations remains closed or unavailable to the public. This gap is more pronounced between schools that have implemented digital transparency and those that still rely on conventional methods (Nurdiani C Nugraha, 2018; Salpiati et al., 2025; Waluyo et al., 2023).

Transparency in schools that goes beyond administrative tasks becomes an expression of commitment to accountability and the standards of education provided (Megawaty et al., 2021; Nurdiani C Nugraha, 2018). Digitalization has both challenges and opportunities in its implementation, which requires a thorough investigation of how transparency can be implemented effectively and sustainably (Siswanto et al., 2024). The need for this research is all the more critical due to new policies adopted by the government regarding the education sector that focus on public accountability. The government has imposed regulations that require schools to be more open in financial management, curriculum implementation and even in teacher evaluation. However, there are various challenges in the field (Fauzi C Suci, 2023; Halik et al., 2022; Ulhasnah et al., 2025).

1.1. Statement of Problem

Transparency in schools that goes beyond administrative tasks becomes an expression of commitment to accountability and the standards of education provided (Megawaty et al., 2021; Nurdiani C Nugraha, 2018). Digitalization has both challenges and opportunities in its implementation, which requires a thorough investigation of how transparency can be implemented effectively and sustainably (Siswanto et al., 2024). The need for this research is all the more critical due to new policies adopted by the government regarding the education

sector that focus on public accountability. The government has imposed regulations that require schools to be more open in financial management, curriculum implementation and even in teacher evaluation. However, there are various challenges in the field (Fauzi C Suci, 2023; Halik et al., 2022; Ulhasnah et al., 2025).

1.2. Research Objectives

Based on the explanation above, the purpose of this study is to identify the types of transparency in schools, how strategic the implementation of transparency is, identify the challenges faced, and analyze the consequences of the school's commitment to transparency.

2. Method

This research used a qualitative approach, with a literature study method. This method was chosen because it allows researchers to analyze theories, concepts, empirical results and policies related to school transparency and accountability based on existing literature. This method allowed the research to gain a broader understanding of how school transparency is implemented, problems encountered, and plans to improve accountability in the education context. The data sources in this study were collected from various relevant literatures, namely Scientific Journals, Books and Monographs, Policy Documents, Research Reports, Conference Articles and Academic Media.

The data collection technique used literature identification, which is a source search conducted through academic databases such as Google Scholar, Scopus and the national journal portal SINTA. The keywords used included "school transparency," "education accountability," "school digitalization," and "transparent education policy." Data analysis, the data was analyzed using a content analysis approach, with the following steps:

- a. Data reduction, at this stage researchers sort and select relevant information from various literature sources.
- b. Theme Categorization, at this stage researchers grouped information based on the main aspects under study, such as factors supporting transparency, barriers to implementation, and strategies for improving accountability.
- c. Data Interpretation is the final stage of the research. At this stage, researchers connect the results of the synthesis with existing theories and policies to produce conclusions and recommendations that can be used in the development of educational policies.

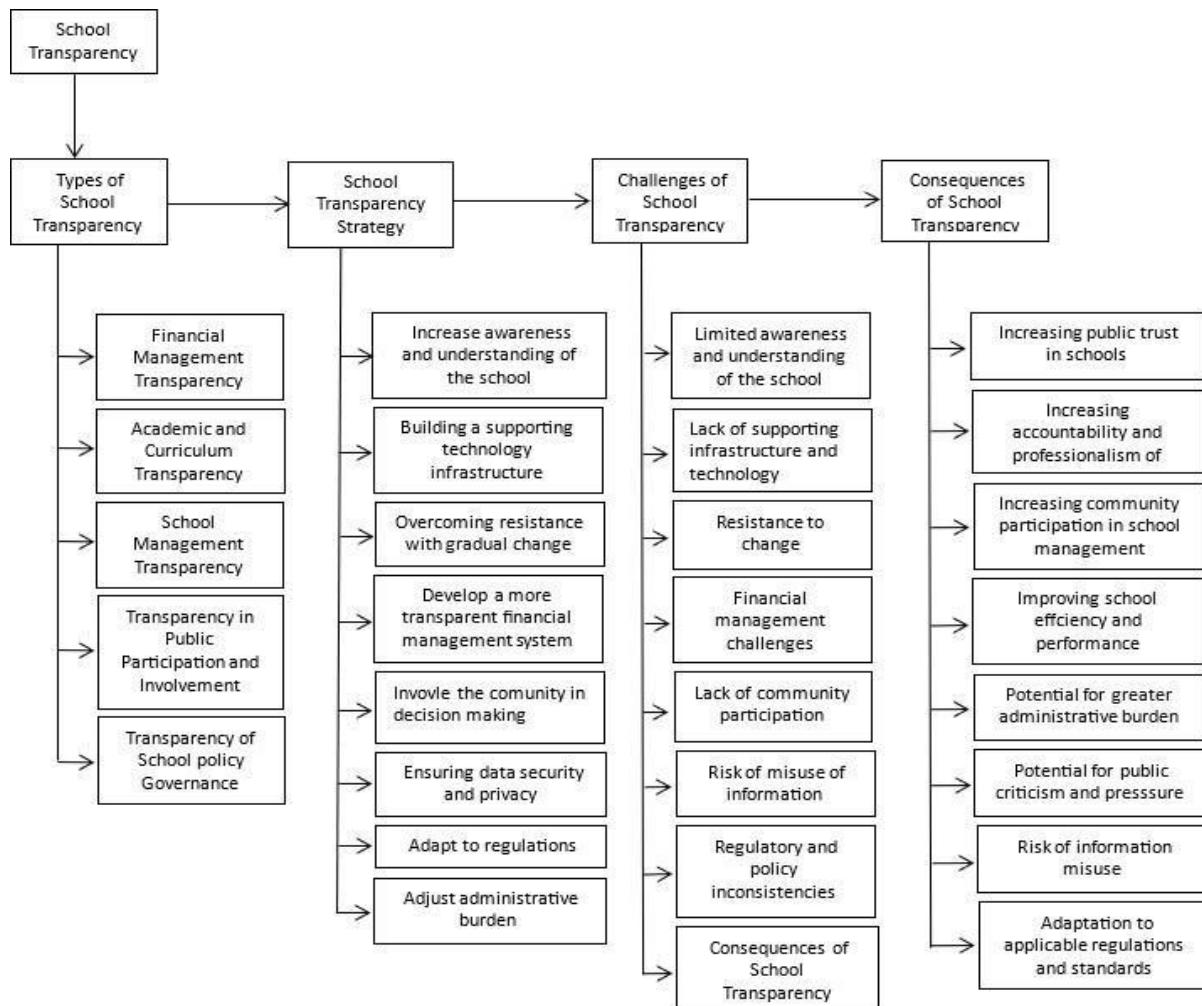
3. Results and Discussion

3.1. Results

In the process of collecting data in the form of literature from various academic database sources, a total of 105 articles were detected based on keywords. The next step was to perform data reduction. The sorting was done using the following criteria:

1. Publications come from scopus indexed research journals, and sinta
2. Published from 2016 - 2025

The result of the data reduction was that out of 68 articles, 41 articles were filtered down to the theme categorization stage. The theme categorization in this case sorts out the results of research that discusses the types of education transparency, transparency implementation strategies, challenges faced in education transparency, and the consequences of implementing education transparency in schools. The categorization can be illustrated in the following figure:



Categorization picture of Education Transparency

Based on the figure above, it can be explained that the literature search resulted in categories, namely the category of types of transparency in education, there are 4 types of transparency, the category of strategies for implementing transparency in education has 8 strategies, in the category of challenges faced resulted in 8 challenges, and in the category of consequences of transparency in education resulted in 8 points. The following is a tabulation of article sources according to category:

Article source table

No	Category	Source
1	Types of educational transparency	(Abdulkadiroğlu et al., 2011; Dmitry C Daria, 2017; Levatino et al., 2023; Megawaty et al., 2021; Salpiati et al., 2025; Sholeh, 2023; Siswanto et al., 2024; Six, 2020; About Accountability et al., 2020; al., 2022; Utama C Setiyani, 2014)

2	Strategy education implementation	(Anwar et al., 2025; Fajrin, 2018; Halik et al., 2022; Harrington et al., 2010; Lukas, 2024; Maharani et al., 2024; Megawaty et al., 2021; Memarian C Doleck, 2023; Merisa C Safitri, 2023; Nurdiani C Nugraha, 2018; Puteri et al., 2021; Rachmawati 2023; Sholeh, 2023; About Accountability et al., 2022; Ulhasnah et al., 2025; Yulyanti et al., 2022)
3	Challenges faced	(Down et al., 2017; Harrington et al., 2010; Hidayat C Tolla, 2022; Maharani et al., 2024; Mbiti, 2016; Megawaty et al., 2021; Nurdiani C Nugraha, 2018; Puteri et al., 2021; Shobri, 2024; Simanjuntak et al., 2024; Siswanto et al., 2024; Six, 2020); Smith C Benavot, 2019; Waluyo et al., 2023; Yulyanti et al., 2022)
4	Consequences of education transparency	(Abdulkadiroğlu et al., 2011; Amin et al., 2022; Argadinata C Gunawan, 2020; Dmitry C Daria, 2017; Down et al., 2017; Dyah Puspasari et al., 2019; Harrington et al., 2010; Levatino et al., 2023; Mbiti, 2016; Nurdiani C Nugraha, 2018; Rakhmawati, 2018; Siswanto et al., 2024; Smith C Benavot, 2019; Waluyo et al., 2023)

3.1.1. Types of school transparency

1. Transparency in school financial management: Transparency in school financial management is an important step to ensure that any funds received, whether from the government, community donations or other sources, are used effectively and (Ardani C Trihantoyo, 2020; Septhiningrum et al., 2023). One strategy that can be done is to publish school financial reports on a regular basis. Information on the use of BOS funds, the operational budget, and the allocation of funds for student activities should be accessible to parents and the community through notice boards or school websites. In addition, schools can also conduct periodic financial audits by independent parties to ensure the accuracy and validity of the financial statements. By involving school committees and parents in the budget planning and evaluation process, schools can strengthen public trust in their management system.
2. Transparency in academics and curriculum, Schools that are transparent in academics and curriculum provide assurance to students and parents that the learning process is fair and structured. One way to implement this transparency is to provide open information about the curriculum implemented, the learning syllabus, and the evaluation methods used. Every student and parent has the right to know how learning outcomes will be assessed, including the assessment criteria used in exams and academic assignments. In addition, schools also need to provide a reporting system that allows parents to continuously monitor their child's academic progress. With transparency in this aspect, students can better understand their learning objectives, while parents can provide more optimal support in their child's educational process.
3. Transparency in school management, good school management must prioritize openness in every policy and decision-making. One form of transparency in school management is to ensure that the recruitment process of teachers and education personnel conducted fairly and openly (Fajrin, 2018; Shobri, 2024). Schools must provide information In addition, schools also need to provide communication channels that allow students, parents and the

community to provide feedback on school policies. addition, schools also need to provide communication channels that allow students, parents and the community to provide feedback on school policies. An annual report on the school's performance should also be prepared and published so that all parties can see the achievements and challenges faced. By implementing these strategies, schools can build a more transparent and accountable organizational culture (Sholeh, 2023; Siswanto et al., 2024).

4. Transparency in public participation and involvement, active participation from parents and communities in school activities is one of the main indicators of school accountability (Ardani C Trihantoyo, 2020; Azkiyah et al., 2024). Therefore, schools need to create an open space for dialogue, for example by holding regular meetings with parents to discuss school policies and developments. In addition, the utilization of digital technology such as school websites, social media, or communication applications can be an effective tool to convey the latest information to the community. Schools also need to enhance the role of school committees as community representatives in the decision-making process, so that any policies implemented truly reflect the needs and aspirations of the community. By actively involving the public, schools can strengthen relationships with the surrounding environment and increase community trust in the education system (Rakhmawati, 2018).
5. Transparency in school policy governance, Every policy implemented in schools should be based on the principles of openness and accountability. Schools need to clearly document and publicize academic regulations and procedures so that every student and parent understands their rights and obligations. addition, the preparation of the school's strategic plan should also be done openly by involving various parties, including teachers, students, parents and other stakeholders (Halik et al., 2022). In this way, all parties have the opportunity to provide input and contribute to determining the direction of school development. To ensure that the policies implemented remain in line with good education standards, schools can also cooperate with external parties in conducting policy monitoring and evaluation (Hidayat C Tolla, 2022; Sulton et al., 2024). Schools not only create a more transparent environment but also ensure that every policy made truly benefits the entire school community.

3.1.2. Challenge

While transparency in schools has many benefits, its implementation is not always easy. Various challenges can arise, both from internal and external aspects. Here are some of the main challenges that schools face in implementing transparency as a form of accountability:

1. Limited Understanding and Awareness of School Parties: One of the main barriers is the lack of understanding on the part of schools about the importance of transparency. Some principals, teachers or administrative staff may not fully understand how information disclosure can increase public trust and improve education governance (Abdulkadiroğlu et al., 2011; Fajrin, 2018). On the other hand, there are still concerns that transparency may open the door to criticism or create discomfort within the school environment.
2. Lack of Supporting Infrastructure and Technology: Transparency implementation often relies on infrastructure and technology, such as school information management systems, official websites, or other digital platforms (Dmitry C Daria, 2017; Memarian C Doleck, 2023). However, not all schools have access or resources to develop and maintain systems that can be used to openly disseminate information. In some areas, limited

internet networks and a lack of experts in technology management are major obstacles to implementing digital transparency.

3. Resistance to Change: Many educational institutions are still accustomed to a closed working culture, where financial information, academic policies or school performance evaluations are known only to internal parties (Mbiti, 2016; Six, 2020). Changes towards openness often face resistance from principals, teachers and administrators who are concerned about increased workload or the impact of greater public scrutiny.
4. Challenges in Transparent Financial Management: One of the most sensitive aspects of school transparency is financial management. Not all schools have a well-organized accounting system, making it difficult for them to present financial reports clearly and easily understood by the public (Azkiyah et al., 2024; Rakhmawati, 2018). There is also a concern that financial disclosure may lead to conflict or debate among parents and the community if not managed properly.
5. Lack of Community Participation: Although transparency aims to involve parents and communities in school management, their participation is often low (Amin et al., 2022; Nurdiani C Nugraha, 2018). Many parents do not have sufficient time or understanding to be active in school committee meetings or access the information provided. As a result, transparency initiatives undertaken by schools do not receive an optimal response and lack significant impact.
6. Risk of Misuse of Information: Information disclosure can also pose risks if not managed carefully. For example, openly published financial data or academic evaluations can be misused by irresponsible parties (Anwar et al., 2025; Siswanto et al., 2024). In addition, in terms of academic transparency, the publication of student learning results must consider privacy aspects so as not to disadvantage students who have low grades or face certain academic challenges.
7. Regulatory and Policy Inconsistencies: In some regions, regulations on school transparency are still not uniform or have ambiguities in their application. Schools may face dilemmas in determining what information can be made public and the extent to which transparency can be implemented without violating government policies (Halik et al., 2022; Ulhasnah et al., 2025). Rapid changes in regulations or a lack of support from the education office can also be an obstacle in maintaining consistent school transparency practices.
8. Increased Administrative Burden: Adopting transparency requires better documentation and reporting systems, which means additional burden administrative burden for the school. Teachers and administrative staff may have to compile financial reports, academic data or school policies in a format that is more accessible to the public, adding to their workload beyond the primary task of educating students (Hidayat C Tolla, 2022; Merisa C Safitri, 2023).

3.2. Discussion

3.2.1. Strategies to overcome challenges in implementing school transparency

To realize transparency in school management, various challenges must be overcome with appropriate strategies. Here are some strategies that can be implemented to improve school openness and accountability.

1. Improving awareness and understanding of transparency: The school does not understand the importance of information disclosure. As a result, awareness-raising of all

stakeholders, including the principal, teachers, administrative staff, parents and the community, should begin immediately. Schools can conduct seminars and socializations that discuss the benefits of transparency in terms of finance, academics and management. In addition, creating easy-to-understand transparency guidelines can help schools implement transparency systematically. Schools have the ability to create a more accountable and trustworthy environment for the community by creating a culture of open communication.

2. **Building a Technology Infrastructure that Supports Transparency:** Technology can be an effective tool to increase transparency in the age of computers and the internet. However, some schools lack the necessary infrastructure to manage and disseminate information openly. Therefore, educational institutions should build accessible websites or information portals to publicize financial reports, academic policies, and other activities. In addition, disseminating information more quickly and widely can be achieved by using social media and communication applications such as WhatsApp or Telegram. Schools with limited resources can work with the government or the private sector for assistance in establishing a transparent information system.
3. **Overcoming Resistance to Change with a Phased Approach:** Some people within the school are not happy with change, especially if transparency is perceived as adding workload or giving the community room to criticize. Schools can gradually implement transparency to overcome this challenge. Schools can first publish simple information such as class schedules and organizational structure. After some time, they will move on to disclosing financial reports and academic policies. In addition, as principals, they should ensure that communication is good with teachers and employees so that they understand the benefits of openness and feel involved in the change process. As a result, barriers to openness can be reduced.
4. **Developing a More Transparent and Accountable Financial System:** Transparency in financial management is one aspect that often causes problems. Schools should produce financial reports that are easily understood by the community to ensure that funds are used accountably. In addition, school committees can be asked to oversee the budget, which will make it more transparent and accountable. The management of funds is clearer and more in line with educational needs. In addition, independent auditors can increase public trust in school financial management. With a more open financial system, the possibility of people misusing funds can be reduced.
5. **Increasing community participation in decision-making:** School openness can only be successful if the community actively participates. Unfortunately, some parents may not have enough time or understanding to participate in school policies. To address this, educational institutions can hold regular meetings with parents and the community to discuss school policies and developments. In addition, discussion forums or online surveys can be a way for people to express their ideas and opinions. Schools can ensure that policies reflect the needs of students and the community by strengthening the role of the school committee in decision-making.
6. **Maintaining Security and Privacy in Information Disclosure:** The possibility of misuse of information is one of the risks of transparency. This is especially true for student academic data and school financial reports. Therefore, schools should implement strict regulations to protect information. For example, only authorized persons, such as school committees and parents, should have access to sensitive information. Published information should also be

filtered so as not to reveal students' personal data that could harm them. Schools can safely and responsibly implement transparency by balancing privacy and openness.

7. Tailoring Transparency to Applicable Regulations and Policies: Schools must ensure that any policies implemented do not contradict applicable regulations in order to make transparency implementation work. Government policies on information disclosure may change or be interpreted in different ways in different regions in some situations. Therefore, schools should work with the education office to get instructions on the limits of transparency allowed. In addition, schools can comply with national regulations on financial reporting and academic management. This will ensure that information disclosure remains compliant with the regulations.
8. Reducing Administrative Burden with Efficient Systems: The increased administrative responsibilities borne by educators and school employees is one of the biggest challenges in implementing transparency. To address this, educational institutions can use digital systems to automate documentation and reports. For example, financial reports can be created in a template format that is automatically updated every month, eliminating the need to create them from scratch each time. Schools can also establish a dedicated group to handle information management, so that this burden does not fall on teachers who should focus more on learning. Schools can also work with IT volunteers or students where possible to assist in data management and information dissemination.

Consequences Implementation Transparency School as Commitmentto Accountability
The implementation of transparency in schools as a commitment to accountability has various consequences, both positive and challenging that need to be anticipated. Here are some of the main consequences of implementing school transparency:

1. Increased Public Trust in Schools: If school management is clearer, especially in terms of finances, policies and academics, the public will be more trusting. If schools do not have harmful practices, parents and other stakeholders will have more confidence. This confidence can increase community support for school programs, including participation in decision-making and funding.
2. Increased Accountability and Professionalism of Educators: Teachers and administrative employees will be more motivated to act professionally and responsibly when information is available. Since the public can see every decision and action, they will be more careful in carrying out their duties. In addition, this increased accountability promotes a more disciplined and moral work culture in schools.
3. Increased Community Participation in School Management: Transparency allows the community, especially parents, to be more actively involved in planning and monitoring school programs. They can provide constructive criticism, feedback and suggestions by having easily accessible data. This strengthens the relationship between school and community and creates a more open and responsive educational environment to students' needs.
4. Improving School Efficiency and Performance: When all budget policies and uses are openly monitored, schools tend to be more efficient in allocating resources. Funds will be used more wisely to meet the most important educational needs. Effectiveness in the context of school performance improves the quality of students' education.

5. Potential for Greater Administrative Burden: Greater transparency demands require efficient reporting and documentation systems. Digitization is key to reducing administrative burden and ensuring accessibility of information.
6. Potential for Public Criticism and Pressure: With increased transparency, schools will face more criticism from the public, especially if there is a discrepancy between policies and public expectations. Building effective communication and providing data-driven clarifications are key to managing expectations and maintaining the school's credibility.
7. Risk of Information Misuse: Information disclosure also poses a risk of data misuse, especially if there is no clear privacy protection policy. Student data and school financial information can be misused by irresponsible parties. Therefore, schools should have strict data security policies in place to protect sensitive information.
8. Adaptation to Applicable Regulations and Standards: Transparency should be implemented in line with government regulations and policies. Schools need to continuously update their policies to align with applicable standards, including in financial reporting, academic policies, and student data protection. This requires good coordination with the education office and other relevant parties.

4. Conclusion

School openness or school transparency plays an important role in increasing public trust in educational institutions. School transparency in school financial management is an important step to ensure that any funds received by schools are used effectively and responsibly. Various strategies have been found to improve school transparency, such as the implementation of digital information technology, active community participation, and more transparent and accountable financial management. However, the implementation of transparency in schools still faces a number of challenges, such as limited understanding and awareness on the part of schools, lack of technological infrastructure support, and resistance to change, lack of community participation. In addition, the potential for misuse of information, the emergence of public criticism and suggestions and the increasing administrative burden are also concerns, in an effort to improve school transparency. However, if implemented optimally, transparency can bring various benefits, such as improving the quality of education, efficiency in resource management, increasing public trust, and encouraging active community participation in the decision-making process.

Therefore, transparency is not just an administrative obligation but also part of the school's organizational culture that needs to be maintained and developed on an ongoing basis.

As a recommendation, schools need to improve stakeholder understanding through training, strengthen technology infrastructure, and implement transparency gradually. In addition, an accountable financial system should be supported by clear reports, periodic audits and community participation in decision-making. Data security aspects also need to be considered to prevent misuse of information. Furthermore, adjusting policies with applicable regulations and digitizing administration can help improve accountability without reducing the efficiency of school management.

5. Advice

Ensuring transparency in schools is sustainable requires the cooperation of various parties. The government must establish clear regulations and provide infrastructure and

training for educators in transparent information management. Schools also need to utilize digital technology and build a culture of openness so that all elements understand the importance of transparency.

In addition, parents and communities should more actively monitor and participate in school management to support the transparency policy. Further research is needed to evaluate the effectiveness of the methods applied and compare best practices from different regions. With the collaboration of all parties, transparency in schools can be optimized to improve the quality of education.

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