

Moderating Role of Tech Competence in Coaching and Bosp Report Alignment

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Abstract

This study aims to examine the effect of coaching on the use of the Aplikasi Rencana Kegiatan dan Anggaran Sekolah (ARKAS) on the alignment of Bantuan Operasional Satuan Pendidikan (BOSP) financial reports with official technical guidelines and to analyze whether treasurers' technological competence moderates this relationship. Employing a quantitative research design with a census sampling method, data were collected from 100 treasurers of public and private junior high schools in Pekanbaru using a structured questionnaire. Variables measured included coaching quality, technological competence, and report alignment, and data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0. The findings indicate that both coaching and technological competence have significant positive effects on BOSP report alignment, while the moderating effect of technological competence is statistically insignificant. These results contribute to the existing literature on educational financial management by highlighting that coaching and technological competence operate as independent drivers of reporting quality rather than interacting factors. The study's originality lies in its contextual focus on ARKAS implementation in Indonesian schools, addressing a gap in research on how digital skills and targeted capacity-building influence compliance in public sector reporting. From a practical and policy perspective, the results suggest that policymakers and school administrators should institutionalize continuous coaching, integrate digital skills training particularly for low-competence treasurers and ensure adequate infrastructure support to sustain reporting quality. This integrated approach can strengthen transparency, accountability, and efficiency in education financial governance.

Keywords : ARKAS, BOSP Report Alignment, Coaching, Digital Competence, Public Financial Management

I. Introduction

The governance of public education funding in Indonesia has undergone significant transformation with the integration of digital systems intended to enhance transparency, accountability, and efficiency in financial reporting. The Bantuan Operasional Satuan Pendidikan (BOSP) program, as regulated under the Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023, the Ministry of Primary and Secondary Education Regulation No. 8 of 2025, and the Ministry of Finance Regulation No. 204/PMK.07/2022, plays a pivotal role in sustaining operational activities in primary and secondary schools. Comprising BOS Regular, BOS Performance, and BOS Affirmation funds, BOSP covers non-personnel operational needs such as instructional activities, extracurricular programs, administrative operations, library development, and procurement of educational resources. Since recent policy reforms, all planning and reporting of BOSP funds must be executed through the Aplikasi Rencana Kegiatan dan Anggaran Sekolah (ARKAS), a centralized and digitized platform designed to standardize procedures and provide real-time oversight (Kemendikbudristek, 2025). While the system offers a streamlined process and reduces manual reporting errors, its successful adoption depends heavily on the digital literacy and technical competence of school treasurers, who are directly responsible for ensuring the accuracy, completeness, and timeliness of financial reports. Field evidence reveals that many treasurers encounter challenges in using ARKAS effectively, including difficulties in understanding system workflows, executing accurate data entry, and resolving technical errors, often resulting in delayed submissions or non-compliance with reporting guidelines (Wachyudin et al., 2025; Wulandari & Kurniawan, 2021).

In response to these challenges, coaching has emerged as a targeted intervention aimed at improving treasurers' proficiency in operating ARKAS. Coaching, defined as an interactive and goal-oriented process that fosters skill development through guided practice, feedback, and problem-solving (Whitmore, 2009), has shown promise in reducing errors, improving compliance, and enhancing efficiency in financial reporting (Wulandari, 2020). However, the effectiveness of coaching is not uniform across contexts, as variations in participants' baseline technological competence may significantly influence outcomes (Wachyudin et al., 2025). While prior research has highlighted the benefits of coaching and training for school staff, few studies have examined the moderating role of technological competence in shaping the relationship between coaching and the quality of financial reporting. Existing literature tends to treat coaching as a standardized intervention, overlooking the fact that individuals with low digital literacy may require more adaptive strategies for skill acquisition (Handayani & Purwanto, 2022; Putri & Rahmat, 2023). This gap is particularly relevant in urban contexts like Pekanbaru, where disparities in infrastructure readiness and human resource capabilities persist despite better access to technology compared to rural areas. Addressing this research gap is crucial to optimize accountability mechanisms in BOSP management and to inform the design of more effective capacity-building programs for school treasurers.

The novelty of this study lies in its explicit investigation of technological competence as a moderating variable, thereby reframing it from a direct predictor to a contextual factor that shapes the effectiveness of coaching in the BOSP reporting process. By situating technological competence within the theoretical framework of human-technology interaction and performance improvement, this research extends current discourse in educational management, public sector accountability, and digital adoption. Furthermore, by focusing on junior high schools in Pekanbaru, the study offers empirical evidence from a setting that remains underexplored in prior literature, contributing both localized insights and a basis for comparative analysis with other regions. The findings are expected to refine theoretical understanding of how individual digital readiness interacts with organizational interventions to influence reporting quality, as well as to guide policy formulation and training program design.

Against this backdrop, the study aims to analyze the extent to which coaching on the use of ARKAS influences the alignment of BOSP financial reports with official technical guidelines and whether treasurers' technological competence moderates this relationship. Accordingly, the research seeks to answer two questions: (1) Does coaching on ARKAS usage significantly affect the alignment of BOSP financial reports with established standards? and (2) Does technological competence moderate the relationship between coaching and BOSP report alignment, and if so, how? To address these questions, the research employs a quantitative approach using survey data collected from 100 treasurers of state and private junior high schools in Pekanbaru through a census method. The data collection instrument was a structured questionnaire measuring coaching experiences, technological competence, and report alignment indicators adapted from validated scales in previous studies. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4.0, enabling simultaneous assessment of the measurement model and structural relationships, including moderation effects.

The remainder of this article is organized to present a coherent flow from theoretical background to empirical findings. The next section reviews relevant literature, discussing conceptual and empirical perspectives on coaching in educational administration, the dimensions of technological competence, and the operational definition of BOSP report alignment. The methodology section outlines the research design, population and

sampling, measurement instruments, and analytical techniques. This is followed by the results section, which presents the findings from measurement validation, structural model testing, and moderation analysis. The discussion section interprets these findings in relation to existing theories and prior research, highlighting their implications for both practice and policy. Finally, the conclusion summarizes the study's key contributions, outlines its limitations, and offers recommendations for future research directions. By integrating insights from educational management, digital literacy, and public financial accountability, this study contributes to a deeper understanding of how targeted interventions and individual capacities interact to enhance the effectiveness of technology-driven governance reforms in education.

2. Literature Review and Hypotheses Development

The integration of technology in public financial management within the education sector has increasingly attracted scholarly attention, especially in developing countries where digital transformation is mandated through national policies. In Indonesia, the introduction of the *Aplikasi Rencana Kegiatan dan Anggaran Sekolah* (ARKAS) for planning and reporting the use of *Bantuan Operasional Satuan Pendidikan* (BOSP) is a critical reform aimed at promoting transparency, efficiency, and accountability in school financial management (Kemendikbudristek, 2025). The system is designed to standardize reporting formats, reduce manual errors, and enable real-time monitoring by education authorities. However, the success of such technological interventions is contingent not only on the provision of the system itself but also on the users' competencies in operating it effectively. This has led to a growing interest in understanding the human factors particularly coaching and technological competence that influence the quality and compliance of financial reports submitted via ARKAS.

Previous studies have extensively examined the role of coaching in supporting technology adoption in schools. Whitmore (2009) conceptualized coaching as a process aimed at unlocking an individual's potential to maximize performance, with an emphasis on guiding rather than instructing. In the context of educational administration, coaching serves as a structured and interactive method of skill development, often combining theoretical explanations with practical demonstrations (Hawkins & Smith, 2006). Empirical evidence in the Indonesian setting suggests that coaching significantly enhances treasurers' capacity to navigate ARKAS. For instance, Wulandari and Kurniawan (2021) found that structured coaching sessions substantially reduced reporting errors and improved timeliness in BOSP submissions. Handayani and Purwanto (2022) similarly reported that tailored coaching interventions improved the ability of school treasurers to operate digital reporting applications, resulting in greater compliance with technical and regulatory guidelines. These findings are consistent with international literature, such as Joyce and Showers (2002) and Guskey (2000), which highlight that continuous coaching is more effective than one-time training in facilitating lasting behavioral change and technology adoption.

Nevertheless, the benefits of coaching are not uniform across all participants. Wulandari and Putri (2022) noted that time constraints and overlapping administrative duties often limit the effectiveness of coaching programs, as participants may not be able to fully engage with the training material. Wachyudin et al. (2025) further emphasized that the outcomes of coaching are closely linked to participants' initial technological competence. In their study, treasurers with stronger baseline digital skills were able to integrate new knowledge from coaching more quickly and accurately, whereas those with limited digital literacy required additional support before they could apply what they had learned. This suggests that coaching, while generally beneficial, may require adaptation based on the technological competence of the participants to maximize its impact.

Technological competence, in this context, refers to the ability to effectively utilize digital tools and systems to accomplish work tasks (Ghavifekr & Rosdy, 2015; Anderson & Dexter, 2005). UNESCO's (2008) ICT Competency Framework for Teachers categorizes such competence into three levels: technological literacy, knowledge deepening, and knowledge creation. In the domain of school financial management, technological competence encompasses skills such as data entry into ARKAS, budget formulation, error detection, system troubleshooting, and adaptation to software updates. Harris (2009) demonstrated that individuals with higher levels of digital literacy are able to absorb coaching content more efficiently and apply it with greater consistency. Hennessy et al. (2005) identified technological competence as a key enabler in digital adoption, noting that users with such competence exhibit higher confidence and independence in managing digital workflows. In Indonesia, Yuliana and Fauzi (2020) confirmed that a combination of regular coaching and high baseline digital skills led to improved accuracy and timeliness in BOS online reporting.

The quality of BOSP report alignment in ARKAS is defined by the degree to which reported data accurately reflects actual financial transactions and complies with the prescribed technical, procedural, and regulatory standards. Accurate and aligned reporting is essential for ensuring public accountability, as BOSP funds represent significant public expenditure for operational needs in schools. According to Setiawan and Kurnia (2023), ARKAS plays a pivotal role in standardizing reporting formats, reducing manual calculation errors, and enabling education authorities to detect inconsistencies more efficiently. However, Rahmawati (2023) observed

that even with access to the ARKAS system, low technological competence among treasurers, compounded by inadequate infrastructure such as unstable internet connections and outdated hardware, often hinders the production of fully aligned reports. This implies that coaching alone may not be sufficient to guarantee report compliance if the treasurer lacks the fundamental technological skills needed to operationalize the system effectively.

While existing literature confirms the individual importance of coaching and technological competence in enhancing the adoption and utilization of ARKAS, research on their combined effect remains limited. Studies by Wachyudin et al. (2025) and Harris (2009) point toward a possible moderating role of technological competence in the relationship between coaching and reporting quality. In essence, technological competence may either strengthen or weaken the influence of coaching, depending on the treasurer's skill level. From a contingency theory perspective, the effectiveness of coaching is likely to depend on contextual factors such as the trainee's readiness to learn and apply digital tools. This gap in empirical research underscores the need for studies that examine both the direct and interactive effects of these variables within the specific operational environment of Indonesian junior high school treasurers.

Drawing from the resource-based view, coaching can be considered an investment in human capital that equips treasurers with the knowledge and skills necessary to meet compliance requirements (Becker, 1993). As prior research indicates that hands-on, context-specific coaching positively influences task performance (Wulandari & Kurniawan, 2021; Handayani & Purwanto, 2022), it is reasonable to expect that coaching on ARKAS usage will improve the alignment of BOSP reports. Therefore, the first hypothesis proposes that coaching on the use of ARKAS has a positive and significant effect on the alignment of BOSP reports.

From the perspective of the Technology Acceptance Model (Davis, 1989), perceived ease of use enhanced by digital competence directly affects system output quality. Treasurers with high technological competence are more likely to navigate ARKAS efficiently, input data accurately, and adapt to system updates, thereby producing more compliant reports. Empirical findings from Yuliana and Fauzi (2020) support this reasoning, showing that treasurers with higher digital literacy deliver more accurate and timely BOS reporting. Consequently, the second hypothesis states that treasurer technological competence has a positive and significant effect on the alignment of BOSP reports.

Finally, recognizing the interaction between coaching and technological competence, it is plausible that the impact of coaching will be greater for treasurers who already possess a strong technological foundation. Participants with high competence can absorb and apply coaching content more effectively, whereas those with low competence may require more fundamental training before benefiting from advanced guidance. This aligns with the argument of Harris (2009) and Wachyudin et al. (2025) that the success of capacity-building interventions is contingent on initial skill levels. Accordingly, the third hypothesis posits that treasurer technological competence moderates the relationship between coaching and the alignment of BOSP reports, such that the relationship is stronger when technological competence is higher.

3. Method

This study employed a quantitative research design with a survey approach to examine the moderating role of technological competence in the relationship between coaching and the alignment of BOS fund reports in the ARKAS system. The research was conducted in junior high schools (SMP) located in Pekanbaru City, covering both public and private institutions. The population comprised all treasurers responsible for BOS fund reporting within these schools. Using a census sampling technique, the study included the entire population, resulting in 100 respondents.

The research process began with the preparation of instruments and the identification of variables. The independent variable was coaching in the use of the ARKAS application, the dependent variable was BOS fund report alignment, and the moderating variable was technological competence of the treasurer. Each construct was measured using multiple indicators derived from relevant literature and adapted to the context of BOS fund reporting. Coaching was measured by indicators such as clarity of objectives, sustained interaction, practice evaluation, and continuous feedback. Technological competence encompassed mastery of hardware and software, data input and validation skills, troubleshooting ability, and adaptability to application updates. Report alignment referred to the accuracy, completeness, and compliance of financial reports with the official technical guidelines in ARKAS.

The primary data collection instrument was a structured questionnaire, distributed directly to respondents. All items were measured on a Likert scale to capture the extent of agreement or frequency. Prior to full deployment, the instrument was tested for validity and reliability to ensure measurement accuracy. Data collection was carried out over a defined period, ensuring that all respondents completed the survey in a standardized manner.

The observed parameters included the direct effect of coaching on report alignment, the direct effect of technological competence on report alignment, and the interaction effect between coaching and technological competence. Data analysis employed Partial Least Squares–Structural Equation Modeling (PLS-SEM) using SmartPLS 4.0 software. The analysis consisted of two stages: the evaluation of the measurement model (outer model) to assess validity and reliability, and the evaluation of the structural model (inner model) to test hypotheses. Moderation analysis was conducted to determine whether technological competence significantly influenced the strength or direction of the relationship between coaching and report alignment.

This methodological framework ensured a comprehensive and systematic examination of the proposed model, allowing for robust statistical testing of both direct and moderating effects within the context of BOS fund reporting in the ARKAS system.

4. Result and Discussion

4.1 Overview of Research Findings

The empirical analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) produced several key findings. First, coaching on the use of the ARKAS application had a significant positive effect on BOSP report alignment ($\beta = 0.299$, $t = 2.142$, $p = 0.032$). Second, technological competence of treasurers also significantly influenced report alignment ($\beta = 0.543$, $t = 4.486$, $p = 0.000$). Third, however, the interaction between coaching and technological competence, tested as a moderating variable, was statistically insignificant ($\beta = -0.078$, $t = 1.068$, $p = 0.286$). The R^2 value of 0.592 indicates that 59.2% of the variance in BOSP report alignment is explained jointly by coaching and technological competence. These results highlight that while both coaching and technological competence individually contribute to better report compliance, their combined interactive effect is not statistically confirmed. This outcome suggests that technological competence may exert a more direct rather than synergistic influence on report accuracy.

4.2 The Effect of Coaching on BOSP Report Alignment

The finding that coaching significantly improves report alignment supports theoretical perspectives that position coaching as a form of performance-oriented guidance. In this study, coaching involved structured mentoring, problem-solving sessions, and direct practice on ARKAS functionalities, enabling treasurers to translate regulatory requirements into accurate financial reports. This aligns with Whitmore's (2009) assertion that coaching is a facilitative process aimed at unlocking potential and enhancing self-directed learning, especially in skill-based tasks.

Practically, treasurers who received consistent coaching demonstrated improved ability to input financial data accurately, align expenditure records with budget plans, and meet submission deadlines. This is in line with the findings of Wulandari and Kurniawan (2021), who observed that after targeted coaching interventions, error rates in BOS fund reporting decreased significantly, and reporting timeframes improved.

From a behavioral perspective, coaching may also enhance *self-efficacy*, as suggested by Bandura's social cognitive theory (1997). By receiving direct feedback and guidance, treasurers are likely to perceive themselves as more capable of handling ARKAS-based reporting, which in turn fosters accuracy and compliance.

4.3 The Role of Technological Competence in Reporting Accuracy

Technological competence, in this study, refers to treasurers' ability to operate ARKAS and other digital tools required for BOSP reporting. The significant positive effect ($\beta = 0.543$) underscores the notion that without adequate digital literacy, even well-intentioned coaching may not translate into practical improvements. This is consistent with UNESCO's ICT Competency Framework (2018), which emphasizes that digital proficiency is a prerequisite for effective engagement in technology-mediated administrative processes.

Respondents with higher technological competence were able to navigate ARKAS features more efficiently, troubleshoot technical issues without external assistance, and ensure data accuracy through systematic validation. This confirms the findings of Nguyen et al. (2020), who documented that public administrators with greater digital skills achieved higher compliance in electronic reporting systems.

Moreover, the result supports Davis' (1989) Technology Acceptance Model (TAM), wherein perceived ease of use and perceived usefulness both influenced by user competence directly impact the quality of technology-based task execution. In the context of ARKAS, treasurers who understand its interface and functions are more likely to perceive it as a beneficial and manageable tool, thereby reducing reporting errors.

4.4 Moderating Role of Technological Competence: Statistical and Practical Insights

While technological competence was hypothesized to strengthen the relationship between coaching and report alignment, the statistical results did not support a significant moderating effect ($p = 0.286$). This suggests that, in practice, coaching and technological competence function more as independent predictors rather than interacting variables.

One plausible explanation is that coaching in this context may already integrate a degree of technological training, thereby reducing the variability in its effectiveness across different competence levels. In other words, even treasurers with lower initial competence may benefit from coaching if the program is sufficiently hands-on.

However, from a practical standpoint, the conceptual interaction remains relevant. Field observations indicated that treasurers with higher competence could apply coaching inputs more quickly and independently, whereas those with lower competence required repeated reinforcement. This echoes the argument of Fullan (2013) that digital innovations in education governance succeed not merely through training but through an ongoing integration of skill development and system use.

4.5 Comparative Analysis with Previous Literature

The direct positive effect of coaching on report compliance is consistent with Harris (2009), who found that targeted coaching programs improve procedural adherence in technology-supported reporting systems. Similarly, Joyce and Showers (2002) emphasized that coaching enhances skill transfer from training sessions to workplace application, particularly when the tasks are technology-intensive.

Regarding technological competence, the present results parallel Yusri and Goodwin's (2013) findings that financial administrators with higher ICT proficiency produce more accurate and timely reports. Additionally, the absence of a significant moderation effect diverges from studies in corporate training contexts (e.g., Karpen & Conduit, 2016), where competence often amplifies training outcomes. This divergence may be due to the specific nature of school finance management, where system constraints, regulatory deadlines, and uniform reporting formats may limit the variability in how competence influences coaching effectiveness.

The contribution of this study lies in its focus on ARKASa nationally mandated system for Indonesian schools which adds contextual specificity to the broader discourse on digital competence and performance outcomes in public sector reporting.

4.6 Implications for Policy and Practice

These findings have several implications:

1. **Institutionalizing Coaching**
Coaching should not be treated as an ad hoc intervention but embedded into the annual financial management cycle. This would ensure that treasurers receive continuous support in navigating both procedural updates and system changes in ARKAS.
2. **Integrating Technological Training**
Even though the moderating effect was statistically insignificant, the practical benefits of competence suggest that coaching programs should include dedicated sessions on ARKAS operation, troubleshooting, and data validation.
3. **Targeting Low-Competence Users**
Special attention should be given to treasurers with low technological competence, as they may require extended or remedial coaching to match the performance of their more competent peers.
4. **Infrastructure Support**
Coaching and competence-building efforts must be complemented by reliable digital infrastructure: stable internet connectivity, updated hardware, and secure access to ARKAS, particularly in schools where technological resources remain limited.

These recommendations are aligned with OECD's (2021) guidelines on digital government, which advocate simultaneous investment in human capital and technological infrastructure to enhance public sector accountability.

4.7 Limitations and Future Research Directions

This study is limited to junior high school treasurers in Pekanbaru, which may restrict the generalizability of findings to other education levels or regions. Additionally, the cross-sectional design limits the ability to infer long-term effects of coaching and competence development. Future studies could adopt a longitudinal approach to examine whether improvements in technological competence over time alter the moderating dynamics. Comparative studies across regions with varying levels of digital infrastructure could also reveal whether environmental factors influence the interplay between coaching and competence. Furthermore, qualitative insights such as interviews or focus groups could enrich the quantitative findings by exploring treasurers'

subjective experiences with ARKAS and coaching interventions. This would provide a more holistic understanding of the behavioral and contextual factors shaping reporting compliance.

5. Conclusion

This study examined the extent to which coaching on the use of ARKAS influences the alignment of BOSP financial reports with official guidelines and whether treasurers' technological competence moderates this relationship. The findings reveal that both coaching and technological competence have a significant positive impact on report alignment, underscoring the importance of capacity-building interventions and individual digital proficiency in enhancing compliance and accuracy. However, the hypothesized moderating effect of technological competence was not statistically supported, suggesting that these two factors operate as independent drivers of reporting quality rather than interacting synergistically. This outcome contributes to the understanding of human–technology interaction in public financial management and highlights the continued relevance of targeted training and skill development in technology-driven governance reforms.

From a practical perspective, the results recommend that policymakers and education administrators institutionalize coaching as a recurring element of school financial management, integrating it within the annual operational cycle. Coaching should be complemented by systematic technological skills training, with special focus on treasurers who demonstrate lower digital competence. Moreover, these human capital investments must be supported by adequate technological infrastructure, including stable internet connectivity, updated hardware, and secure system access, to ensure the sustainability of reporting improvements. For policymakers, these findings reinforce the need for a dual strategy that addresses both skills development and infrastructural readiness to enhance transparency, accountability, and efficiency in educational financial reporting.

This research is limited by its focus on junior high school treasurers in Pekanbaru and its cross-sectional design, which restricts the generalizability and the ability to assess long-term effects. Additionally, contextual factors such as variations in infrastructure, institutional culture, and regulatory enforcement were not explicitly modeled, which may influence the observed relationships.

Future research could adopt a longitudinal design to evaluate the durability of coaching effects and the potential evolution of technological competence over time. Comparative studies across different educational levels and regions with varying digital readiness could provide deeper insights into environmental influences on training outcomes. Furthermore, incorporating qualitative approaches such as interviews or focus group discussions would enrich the findings by capturing the lived experiences, challenges, and adaptive strategies of treasurers in managing ARKAS-based reporting. Such investigations could inform the development of more adaptive, context-sensitive coaching models that better address diverse user needs and operational environments.

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