



ABSTRAK

Setiap organisasi mengalami kompleksitas dalam bentuk pemenuhan tuntutan kelembagaan yang menjadi kendala bagi organisasi dalam mengelola legitimasinya. Organisasi yang mengalami kompleksitas akan memiliki respon yang bervariasi, karena dipengaruhi oleh berbagai atribut organisasi yang menjadi filter. Beberapa penelitian sebelumnya mengusulkan agar ada yang mengeksplorasi variabilitas respon organisasi serta mengeksplorasi variabilitas atribut organisasi yang dapat mempengaruhi variabilitas respon organisasi. Untuk menjawab hal tersebut menggunakan topik implementasi BOS, karena seringkali terjadi perubahan peraturan maupun kebijakan yang menandakan adanya perubahan tuntutan kelembagaan, khususnya tahun 2019-2021. Tujuan disertasi ini antara lain: (1) Menganalisis variabilitas respon sekolah dalam implementasi kebijakan BOS terbaru jenjang Pendidikan Dasar; (2) Menganalisis variabilitas atribut organisasi yang dapat memengaruhi sekolah dalam menentukan variabilitas respon dalam implementasi kebijakan BOS terbaru jenjang Pendidikan Dasar; dan (3) Menganalisis pengaruh implementasi kebijakan BOS terbaru terhadap variabilitas respon sekolah yang dimoderasi oleh variabilitas atribut organisasi.

Disertasi ini menggunakan pendekatan *mixed method-exploratory sequential design* yaitu pendekatan untuk menggabungkan pengumpulan dan analisis data kualitatif dan kuantitatif secara berurutan. Pada tahap pertama, peneliti mengumpulkan data kualitatif melalui wawancara mendalam kepada Kepala Sekolah, Bendahara BOS, dan Guru Senior terhadap 24 sekolah (SD dan SMP) yang berada di Kabupaten Gunung Kidul, Kabupaten Sleman, dan Kota Yogyakarta untuk mengeksplorasi variabilitas respon sekolah dan variabilitas atribut organisasi. Selanjutnya hasil dari penelitian kualitatif tersebut dianalisis pengaruhnya antar variabel dengan menggunakan penelitian kuantitatif, melalui penyebaran kuesioner melalui survei terhadap 664 sekolah sampel di Provinsi D.I. Yogyakarta yang dipilih secara random sampling.

Hasil disertasi ini antara lain (1) variabilitas strategi respon sekolah dalam menghadapi kompleksitas implementasi kebijakan BOS terbaru, antara lain: Persetujuan, Kompromi, dan Penyesuaian. Respon penyesuaian merupakan kebaharuan dalam disertasi ini; (2) Variabilitas atribut organisasi yang mempengaruhi variabilitas respon sekolah antara lain: a). Kewilayahaan dan Capaian Akreditasi sebagai representasi dari *field position*, b). Hubungan Kedudukan/Kelembagaan Komite Sekolah sebagai representasi dari *structure*, c). Status Kepemilikan Sekolah (Negeri dan Swasta) sebagai representasi dari *ownership/governance*, d). Gaya kepemimpinan (Otokratis, Demokratis, dan Bebas/*laissez faire*) sebagai kebaharuan atribut organisasi, dan e). Budaya Organisasi (*Adhocracy*, *Clan*, *Hierarchy*, dan *Market*) sebagai kebaharuan atribut organisasi; dan 3) Terdapat pengaruh signifikan atas implementasi kebijakan BOS terbaru terhadap variabilitas respon sekolah yang dimoderasi oleh atribut organisasi (Wilayah, Akreditasi, Hubungan Kedudukan/Kelembagaan Komite Sekolah, Status sekolah, Gaya kepemimpinan dan Budaya Organisasi).

Kata Kunci : Respon, Atribut, Implementasi Kebijakan, BOS

**ABSTRACT**

Every organization faces complexity in the form of fulfilling institutional requirements which become obstacles for the organization in managing their legitimacy amidst complexity. An organization that experiences complexity will have varying responses, because it is influenced by various organizational attributes that act as filters. Several previous research has suggested exploring organizational response variability in dealing with policy complexity as well as exploring the variability of organizational attributes that can influence the variability of organizational responses. To answer this, use the topic of BOS implementation, because changes in regulations and policies often occur which indicate changes in institutional demands, especially in 2019-2021. The purpose of this dissertation is to: (1) Analyze the variability of school responses in responding to School Operational Assistance policy implementation in primary education; (2) Analyze the variability of organizational attributes that can influence schools in determining the variability of responses in the latest School Operational Assistance policy implementation in primary education; and (3) Analyze the effect of the latest School Operational Assistance policy implementation on school response variability moderated by organizational attribute variability.

In this dissertation, mixed method-the exploratory sequential design approach is used, which combines the collection and analysis of both qualitative and quantitative data in a phased sequence. In the first phase, the researcher collected qualitative data through in-depth interviews with the principal, treasurer, and senior teachers at 24 primary and secondary schools located in the regency of Gunung Kidul, the regency of Sleman, and the city of Yogyakarta to explore the variability of school responses and the variability of organizational attributes. The results of the qualitative study were analyzed for the magnitude of the influence between variables through a quantitative study, through distributing questionnaires through a survey of 664 sample schools in D.I. Province. Yogyakarta was chosen by random sampling.

This dissertation presents the results of a study of school response strategies to the complexities of implementing the recent School Operational Assistance (SOA) policy. The response strategies identified include agreement, compromise, and accommodation. The Adjustment response is a new finding of this study. Additionally, the study examines the organizational attributes that influence school response variability, including Regional Location and Accreditation Achievement as representations of field position. b) The position/structure of the School Committee as a representation, c) The ownership status of the school (public and private) as a representation of ownership/governance, d) Leadership style (autocratic, democratic, and laissez-faire) as a new organizational attribute, and e) Organizational culture (adhocracy, clan, hierarchy, and market) as a new organizational attribute. There is a significant influence on the implementation of the latest School Operational Assistance (SOA) policy on school response variability moderated by organizational attributes such as region, accreditation, school committee position/institutional status, school status, leadership style, and organizational culture.

Keywords: Response, Attributes, Policy Implementation, SOA