THE INFLUENCE OF FINANCIAL MANAGEMENT TRANSPARENCY, PROFESSIONAL DEVELOPMENT, AND ACADEMIC SUPERVISION ON TEACHER JOB SATISFACTION IN PUBLIC ELEMENTARY SCHOOLS

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Abstract	This study aims to examine the influence of financial management transparency, professional development, and academic supervision on teacher job satisfaction in public elementary schools in Gunungpati District, Semarang City. The research population consisted of all 161 public elementary school teachers in the district, comprising both civil servant and non-civil servant teachers. A total sample of 113 respondents was selected using proportional random sampling based on the Slovin formula with a 5% margin of error. Data were primarily collected through a structured Likert-scale questionnaire, developed from validated theoretical constructs and tested for reliability (Cronbach's Alpha > 0.70). The study also used secondary data from school documents, government regulations, and reports from the Semarang City Education Office. This research employed a quantitative approach with a survey method and applied both simple and multiple linear regression analyses using SPSS software. The results revealed that: (1) financial management transparency significantly affects teacher job satisfaction (t = 19.327 > 1.975, Sig = 0.000, contribution = 70.1%, r = 0.836); (2) professional development has a significant effect (t = 19.491 > 1.975, Sig = 0.000, contribution = 70.5%, r = 0.840); (3) academic supervision significantly influences satisfaction (t = 20.850 > 1.975, Sig = 0.000, contribution = 73.2%, r = 0.856); and (4) all three variables jointly influence teacher job satisfaction significantly (F = 229.449 > 2.66, Sig = 0.000, joint contribution = 81.4%, r = 0.902). These findings confirm that transparency, development, and supervision are key predictors of teacher job satisfaction, and the study recommends that school leaders enhance these managerial aspects to foster a more satisfied teaching workforce.
Keywords	Academic Supervision, Financial Management Transparency, Professional Development, Teacher Job Satisfaction.

INTRODUCTION

In the context of modern educational management, teacher job satisfaction remains a crucial concern because of its direct influence on educational outcomes (Anna et al., 2023; Syarief Hidayatulloh, 2023). More than a personal matter, teacher satisfaction serves as a barometer of a school's organizational health (Sari et al., 2022; Fitria & Limgiani, 2024). Unfortunately, the gap between the ideal environment—transparent, supportive, and oriented toward growth—and real-life conditions remains stark (Hidayat & Akparindo Bandung, 2018; Wongkar et al., 2023). Ideally, teachers should receive fair recognition for their professional roles (Tamim Mulloh & Muslim, 2022; Permana & Karwanto, 2020), but preliminary data from public elementary schools in Gunungpati District indicate otherwise—23 out of 50 teachers surveyed reported dissatisfaction, revealing a discrepancy between expectations and lived experience. Job satisfaction is shaped by factors like compensation, work environment, career advancement, and collegial relations (Firjanah et al., 2024; Sabrina & Aslam, 2022), which, in turn, affect motivation, commitment, and teaching quality (Supiyanti et al., 2024; Mastuti et al., 2022). Research points to three dominant factors that influence teacher satisfaction: financial management transparency, professional development, and academic supervision (Haddad Alwi et al., 2024; Mahmudah & Putra, 2021), which collectively shape an ecosystem of fairness, accountability, and growth as these dimensions form a system where fairness and accountability support continuous growth.

Financial transparency ensures openness in budgeting and expenditure reporting (Sisilia Windy, 2022) and is defined by Nazaruddin et al. (2024) as budget openness is accessible to all stakeholders. Such transparency is known to build trust between teachers and administrators (Rodiyah, 2024) ; Susanti et al., 2023), with a confirmed positive link to satisfaction (Bilutfikal Khofi & Wafi, 2025). Nevertheless, in Gunungpati, teachers express dissatisfaction due to vague reporting, exclusion from financial decisions, and minimal involvement in budgeting processes. Professional development is equally important. Regulation No. 3 of 2020 mandates the embedding of continuous professional development (CPD) into teachers' career pathways (Pendidikan et al., 2016; Anwar, 2019), requiring educators to consistently renew their pedagogical competencies and contribute to innovation (Arifin & Hanif, 2024 ; Harlita & Ramadan, 2024). Research by Imron et al., (2021), supports this, noting that teachers who actively engage in CPD tend to report higher satisfaction.

However, participation in professional development among teachers in Gunungpati remains low. Many seldom attend training, join competitions, or engage in collaborative research. They also show limited initiative in developing teaching aids or exploring new media—conditions rooted in weak institutional support, low awareness of the importance of professional growth, and a school culture that lacks emphasis on continuous learning. Issues of discipline and motivation further worsen dissatisfaction. According to interviews with supervisors like Mrs. Sri Hartati, M.Pd., professional teachers should possess qualifications, creativity, communication skills, productivity, and a strong commitment to lifelong learning. Yet, without consistent and structured development, such competencies remain out of reach, especially in classrooms that now demand interactive, student-centered approaches.

The third factor, academic supervision, also plays a critical role. (Lapir, 2024) states that principals must actively observe and support teachers to help them improve performance. Effective supervision fosters a sense of being valued and professionally supported. Kholil & Harahap, (2023) emphasizes that supervision not only enhances teaching quality but also supports teacher growth and curricular improvement.

However, data from the Semarang Education Department (2024) shows that principal competence in Gunungpati varies widely. While managerial competence is rated as "good" (70.18), entrepreneurial competence is "poor" (68.00), and supervisory competence is also "poor" (69.82). In practice, supervision often occurs only once per semester, far from adequate for promoting meaningful professional development. Without structured and regular supervision, teachers risk stagnation, burnout, and disengagement.

Previous studies have underscored the importance of managerial practices in shaping teacher satisfaction. Kristen et al., (2017) found that transparency and participation significantly impact teacher motivation in elementary schools. Yuningsih et al., (2024) demonstrated that reflective supervision improves instructional quality and satisfaction. Siahaan et al., (2023) emphasized the role of professional development in enhancing motivation and performance. Harlita & Ramadan (2024) highlighted the contribution of school-based learning communities to teacher growth, while Amelia Candra Murti & Rohmawati Kusumaningtias (2025) found that financial transparency significantly improves teacher performance. However, most of these studies focus on urban contexts, lack integration of the three variables, or overlook financial transparency as a key factor. This study fills that gap by examining these three predictors simultaneously in peri-urban

schools like those in Gunungpati.

Therefore, this research aims to analyze the partial and simultaneous effects of financial management transparency, professional development, and academic supervision on teacher job satisfaction in public elementary schools in Gunungpati District, Semarang City. It seeks to determine the strength of each variable's influence, identify dominant predictors, and provide empirical recommendations for school leaders. By doing so, this study contributes to the body of knowledge on school management and offers a contextualized model for enhancing teacher satisfaction in under-researched semi-urban areas.

METHOD

This study employed a quantitative approach with an explanatory research design (Hardani MSi et al., 2020). This approach was chosen to explain the influence of the independent variables, namely financial management transparency, professional development, and academic supervision, on the dependent variable, which is teacher job satisfaction (Waruwu et al., 2025). Explanatory quantitative research is appropriate for testing hypotheses and examining cause-and-effect relationships between variables using statistical analysis (Nisfa et al., 2024).

The method used in this study was a survey method, wherein data were collected through questionnaires distributed directly to respondents (Muchlis, 2023). The research was conducted at several public elementary schools in Gunungpati District, Semarang City, selected purposively based on the consideration that the area reflects a diverse range of school leadership characteristics and teacher profiles relevant to the research objectives.

The population of this study included all permanent teachers (both civil servants and non-civil servants) teaching in public elementary schools in Gunungpati District, totaling 157 individuals. The sample size was determined using the Slovin formula with a margin of error of 5%, resulting in a sample of 113 respondents. The sampling technique used was proportional random sampling, ensuring that each school was proportionally represented in the sample.

The primary data were collected directly from the respondents through structured Likert-scale questionnaires containing four options ranging from "strongly disagree" to "strongly agree." The questionnaire items were developed based on theoretical indicators derived from relevant literature. To ensure the quality of the instrument, content validity was assessed through expert judgment, and empirical validity was tested using Pearson Product-Moment correlation. Instrument

reliability was measured using the Cronbach's Alpha formula, and all variables showed reliability coefficients above 0.70, indicating high internal consistency.

In addition to primary data, the study also utilized secondary data, which included school documentation, government regulations (such as Ministerial Regulation No. 3 of 2020), performance evaluation reports from the Semarang City Education Office, and relevant previous research findings. These sources provided contextual and supporting information for interpreting the results.

The data were analyzed using inferential statistical techniques with the help of SPSS software. The analysis included:

1. Assumption tests, including normality, linearity, and multicollinearity tests.

2. Simple linear regression analysis to examine the partial effect of each independent variable on the dependent variable.

3. Multiple linear regression analysis to assess the simultaneous effect of all independent variables on teacher job satisfaction.

Based on the research framework, the following hypotheses were formulated:

✓ H1: Financial management transparency has a positive and significant effect on teacher job satisfaction.

✓ H2: Teacher professional development has a positive and significant effect on teacher job satisfaction.

✓ H3: Academic supervision by the principal has a positive and significant effect on teacher job satisfaction.

✓ H4: Financial management transparency, teacher professional development, and academic supervision simultaneously have a significant effect on teacher job satisfaction.

With this design and methodology, the study aims to provide a systematic, objective, and statistically valid analysis of the influence of school-level managerial practices on teacher job satisfaction in public elementary schools in Gunungpati District, Semarang City.

FINDINGS AND DISCUSSION

Findings

1. Descriptive Analysis

The descriptive analysis in this study provides an overview of respondents' perceptions regarding financial management transparency, teacher professional development, academic

supervision, and job satisfaction among elementary school teachers in Gunungpati District.

Data on financial management transparency were collected through 28 questionnaire items answered by 161 teachers. The scores ranged from a minimum of 63 to a maximum of 136, with a mean of 107.47 and a standard deviation of 19.647. Based on the categorized intervals, the majority of teachers (34.8%) perceived the transparency level as moderate. Given that the mean falls within the interval of 93–107, the level of transparency in financial management at the elementary schools in Gunungpati District can be categorized as moderate.

Similarly, data on teacher professional development were gathered from 29 items, resulting in scores ranging from 70 to 141, with a mean of 111.25 and a standard deviation of 17.554. The highest proportion of responses (34.8%) fell within the moderate category, aligning with the mean score interval of 98–111. Thus, the level of professional development was also assessed as moderate.

Academic supervision data, obtained from 30 items, produced scores ranging from 82 to 147. The average score was 114.86 with a standard deviation of 15.439. The largest portion of responses (31.7%) indicated a moderate perception of academic supervision, which corresponds with the score interval of 108–120.

Finally, data on teacher job satisfaction, collected through 30 items, showed a mean score of 115.37, within the range of 80 to 148. With 31.7% of respondents falling in the moderate category, it can be concluded that overall teacher job satisfaction in Gunungpati District was perceived as moderate.

2. Assumption Testing

Before conducting hypothesis testing using simple and multiple linear regression, several classical assumptions must be fulfilled to ensure the validity of the regression model. These include the assumptions of data normality, linearity, multicollinearity, and heteroscedasticity.

The normality test in this study was conducted using the One-Sample Kolmogorov-Smirnov Test in SPSS (Silalahi et al., 2024) to determine whether the data for each variable were normally distributed. The significance values (Sig.) for all four variables exceeded the threshold of 0.05, indicating that the data distribution met the assumption of normality. The detailed results are presented in the following table.

Table 1. Summary of Normality Test Results

Variable	Sig.
Financial Management Transparency (X1)	0.092
Professional Development (X2)	0.443
Academic Supervision (X3)	0.990
Job Satisfaction (Y)	0.555

The linearity test was conducted using the ANOVA output to assess whether each independent variable has a linear relationship with teacher job satisfaction. The results are shown in Tables 4.10–4.12. The significance values for deviation from linearity are: 0.501 (X1), 0.072 (X2), and 0.578 (X3)—all greater than 0.05. Therefore, the relationships between each independent variable and the dependent variable are linear, fulfilling the linearity assumption.

Table 2. Linearity Test between Financial Management

Transparency and Job Satisfaction

Source	Sum of Squares	df	Mean Square	F	Sig.
Deviation from Linearity	5144.134	65	79.141	0.996	0.501

Table 3. Linearity Test between Professional Development and Job Satisfaction

Source	Sum of Squares	df	Mean Square	F	Sig.
Deviation from Linearity	6504.810	70	92.926	1.389	0.072

Table 4. Linearity Test between Academic Supervision and Job Satisfaction

Source	Sum of Squares	df	Mean Square	F	Sig.
Deviation from Linearity	4421.476	64	69.086	0.953	0.578

The multicollinearity test was conducted to examine whether there is a high correlation among the independent variables (Astutiningtyas & Kusumaningsih, 2025). As shown in Table 5, all tolerance values are above 0.1 and all VIF (Variance Inflation Factor) values are below 10— specifically, 3.318 for financial management transparency, 3.854 for professional development, and 4.181 for academic supervision. These results indicate that multicollinearity is not present, confirming that the regression model meets the assumption of independent predictors.

Table 5. Multicollinearity Test Results

Variable		VIF
	Tolerance	
Financial Management Transparency	0.301	3.318

Professional Development	0.259	3.854
Academic Supervision	0.239	4.181

The heteroscedasticity test was conducted to determine whether the residual variances remain constant across observations (Husdi & Dalai, 2023). As shown in Table 6, the significance values for all independent variables are above 0.05: financial management transparency (0.668), professional development (0.795), and academic supervision (0.445). These values indicate that the residuals are homoscedastic, meaning there is no heteroscedasticity problem in the regression model.

Table 6. Heteroscedasticity Test Results

Variable	B	Std. Error	Beta	T	Sig.
(Constant)	9.084	2.381	—	3.815	0.000
Financial Management Transparency	0.013	0.029	0.062	0.430	0.668
Professional Development	-0.009	0.035	-0.041	-0.260	0.795
Academic Supervision	-0.032	0.042	-0.124	-0.766	0.445

Overall, all four classical assumptions for linear regression, normality, linearity, no multicollinearity, and homoscedasticity, have been met, confirming that the regression analysis can be appropriately and reliably conducted in this study.

3. **Hypothesis Testing**

a. **The Influence of Financial Management Transparency on Teacher Job Satisfaction in Public Elementary Schools in Gunungpati District**

The first hypothesis tested in this study is the alternative hypothesis (Ha): there is an influence of financial management transparency on teacher job satisfaction in public elementary schools in Gunungpati District. The null hypothesis (H_0) states that there is no influence of financial management transparency on teacher job satisfaction.

The Pearson Product-Moment Correlation Coefficient was used to determine the strength of the relationship between financial management transparency and teacher job satisfaction, as presented below:

Table 7. Correlation between Financial Management Transparency

and Teacher Job Satisfaction

			Job Satisfaction
Financial Management Transparency		Pearson Correlation	,836
		Sig. (2-tailed)	,000
		N	161

The correlation coefficient of 0.836 indicates a very strong positive relationship between financial management transparency and teacher job satisfaction. To determine whether the hypothesis is accepted or rejected, the following table is considered:

Table 8. The Effect of Financial Management Transparency on Teacher Job Satisfaction

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std Error	Beta		
(Constant)		40,940	3,915		10,458	,000
Financial Transparency	Management	,693	,036	,838	19,327	,000

Because the t-value (19.327) > t-table (1.975) and the significance value (0.000) < 0.05, the null hypothesis (H_0) is rejected and the alternative hypothesis (Ha) is accepted. This means that financial management transparency has a significant influence on teacher job satisfaction in Gunungpati District.

Furthermore, the magnitude of this influence is measured using the R-squared coefficient of determination:

Table 9. Contribution of Financial Management Transparency to Teacher Job Satisfaction

R	R Square	Adjusted R Square	Std. Error of the Estimate
,838[a]	,701	,700	8,905

The R-square value of 0.701 indicates that 70.1% of the variation in teacher job satisfaction can be explained by financial management transparency. The remaining 29.9% is influenced by other variables not examined in this study. Based on the coefficients table (Table 4.16), the regression equation is formulated as:

$Y = \alpha + \beta X_1$

$Y = 40.940 + 0.693 X_1$

In this equation, the constant value of 40.940 suggests that if financial management transparency is 0, teacher job satisfaction would still be 40.940. The positive regression coefficient (0.693) indicates a direct relationship, meaning that each unit increase in financial transparency would raise teacher job satisfaction by 0.693 units. Therefore, the higher the level of financial

management transparency, the higher the teacher job satisfaction in public elementary schools in Gunungpati District.

b. The Influence of Professional Development on Teacher Job Satisfaction in Public Elementary Schools in Gunungpati District

The second hypothesis tested in this study is the alternative hypothesis (Ha): there is an influence of professional development on teacher job satisfaction in public elementary schools in Gunungpati District. The null hypothesis (H_0) states that there is no influence of professional development on teacher job satisfaction.

To understand the relationship between professional development and teacher job satisfaction, the Pearson Product-Moment Correlation was used. The correlation coefficient obtained is 0.840, with a significance value of 0.000, as shown in Table 4.18. This strong positive correlation indicates a very strong relationship between professional development and teacher job satisfaction.

Table 10. Correlation Between Professional Development and Teacher Job Satisfaction

		Job satisfaction
	Pearson Correlation	,840
Professional Development	Sig. (2-tailed)	,000
	N	161

Given that the correlation coefficient is 0.840 and the significance value is 0.000, this suggests a highly significant and strong positive relationship between the two variables. Next, to determine if the hypothesis is accepted or rejected, we analyze the regression coefficients, as shown in Table 11:

Table 11. The Influence of Professional Development on Teacher Job Satisfaction

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std Error	Beta		
(Constant)	28,919	4,490		6,441	,000
Professional Development	,777	,040	,840	19,491	,000

Since t-calculated (19.491) > t-table (1.975) and the significance value (0.000) < 0.05, the null hypothesis (H_0) is rejected and the alternative hypothesis (Ha) is accepted. This means that professional development has a significant effect on teacher job satisfaction in public elementary schools in Gunungpati District. To determine the magnitude of this effect, we look at the coefficient of determination (R-square):

Table 12. Contribution of Professional Development to Teacher Job Satisfaction

R	R Square	Adjusted R Square	Std. Error of the Estimate
,840[a]	,705	,703	8,853

This means that professional development explains 70.5% of the variance in teacher job satisfaction, with the remaining 29.5% being influenced by other variables not examined in this study. The regression equation is formulated as:

$Y = \alpha + \beta X_2$

$Y = 28.919 + 0.777 X_2$

The constant value of 28.919 indicates that when professional development is at zero, teacher job satisfaction would still be 28.919. The positive coefficient 0.777 suggests a direct relationship, meaning that for each unit increase in professional development, teacher job satisfaction increases by 0.777. Therefore, higher professional development leads to higher teacher job satisfaction in Gunungpati District.

c. **The Influence of Academic Supervision on Teacher Job Satisfaction in Public Elementary Schools in Gunungpati District**

The third hypothesis tested in this study is the alternative hypothesis (Ha): there is an influence of academic supervision on teacher job satisfaction in public elementary schools in Gunungpati District. Meanwhile, the null hypothesis (H$_0$) states that there is no influence of academic supervision on teacher job satisfaction in public elementary schools in Gunungpati District.

The Pearson product-moment correlation coefficient was used to determine the relationship between academic supervision and teacher job satisfaction. The result is presented in the following table:

Table 13. Correlation Between Academic Supervision and Teacher Job Satisfaction

		Job satisfaction
	Pearson Correlation	,856
Academic Supervision	Sig. (2-tailed)	,000
	N	161

Based on the table above, it can be seen that the correlation coefficient between academic supervision and teacher job satisfaction is 0.856. This result indicates a very strong relationship between academic supervision and teacher job satisfaction. To determine whether the proposed

hypothesis is accepted or rejected, the results from the regression coefficients are referred to, as presented in the following table:

Table 14. The Influence of Academic Supervision on Teacher Job Satisfaction

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std Error	Beta		
(Constant)	11,944	5,005		2,386	,018
Academic Supervision	,900	,043	,856	20,850	,000

The results in the table above show that the calculated t-value of academic supervision is 20.850, while the critical t-table value is 1.97500. Since t-calculated (20.850) > t-table (1.97500) and the significance value is 0.000 < 0.05, the null hypothesis (H_0) is rejected and the alternative hypothesis (Ha) is accepted. This means that academic supervision has a significant influence on teacher job satisfaction in public elementary schools in Gunungpati District.

To determine the magnitude of the influence of academic supervision on teacher job satisfaction, the coefficient of determination (R-square) is used and expressed in percentage, as presented in the following table:

Table 15. Contribution of Academic Supervision to Teacher Job Satisfaction

R	R Square	Adjusted R Square	Std. Error of the Estimate
,856[a]	,732	,731	8,434

Based on the coefficient of determination in the table above, the R-square value is 0.732. This result means that academic supervision contributes 73.2% to teacher job satisfaction in public elementary schools in Gunungpati District. The remaining 26.8% is influenced by other variables not examined in this study.

Referring to the coefficients table (Table 4.22), the regression equation can be formulated as follows:

$Y = \alpha + \beta X_3$

$Y = 11.944 + 0.900 X_3$

Based on the equation above, the constant value of 11.944 indicates that when academic supervision is zero, the teacher's job satisfaction score is 11.944. Furthermore, the positive value (0.900) of the regression coefficient illustrates that the direction of the relationship between academic supervision and teacher job satisfaction is positive. This means that every increase in academic supervision will increase teacher job satisfaction by 0.900 units. Therefore, the higher the level of

academic supervision, the higher the teacher job satisfaction in public elementary schools in Gunungpati District.

d. **The Influence of Financial Management Transparency, Professional Development, and Academic Supervision on Teacher Job Satisfaction in Public Elementary Schools in Gunungpati District**

The fourth hypothesis tested in this study is the alternative hypothesis (Ha): there is a joint influence of financial management transparency, professional development, and academic supervision on teacher job satisfaction in public elementary schools in Gunungpati District. The null hypothesis (H_0) states that there is no joint influence of financial management transparency, professional development, and academic supervision on teacher job satisfaction in the same context.

The Pearson Product-Moment correlation coefficient was used to examine the strength of the relationship between the three independent variables—financial management transparency, professional development, and academic supervision—and the dependent variable, teacher job satisfaction. The results are presented in the following table:

Table 16. Correlation Between Financial Management Transparency, Professional Development, and Academic Supervision with Teacher Job Satisfaction

R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
				Change Statistics				
,902ª	,814	,811	7,068	,814	229,449	3	157	,000

Based on the table above, the correlation coefficient (R) of 0.902 indicates a very strong relationship between the combined variables (financial management transparency, professional development, and academic supervision) and teacher job satisfaction. To determine whether the proposed hypothesis is accepted or rejected, the ANOVA table is examined:

Table 17. The Influence of Financial Management Transparency, Professional Development, and Academic Supervision on Teacher Job Satisfaction

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	34389,896	3	11463,299	229,449	,000ᵇ
Residual	7843,744	157	49,960		
Total	42233,640	160			

Since F calculated (229.449) > F table (2.66) and Sig. = 0.000 < 0.05, the null hypothesis (H_0) is rejected and the alternative hypothesis (Ha) is accepted. This means that financial management transparency, professional development, and academic supervision have a significant simultaneous influence on teacher job satisfaction in public elementary schools in Gunungpati District.

Furthermore, the coefficient of determination (R Square) is used to determine the extent of the contribution of these variables to teacher job satisfaction, as shown in the following table:

Table 18. Contribution of Financial Management Transparency, Professional Development, and Academic Supervision to Teacher Job Satisfaction

R	R Square	Adjusted R Square	Std. Error of the Estimate
,902ª	,814	,811	7,068

This result shows that financial management transparency, professional development, and academic supervision jointly contribute 81.4% to teacher job satisfaction in public elementary schools in Gunungpati District. The remaining 18.6% is influenced by other variables not examined in this study. To determine the regression equation, the coefficients table is referred to:

Table 19. The Influence of School Culture on School Quality (Regression Coefficients)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std Error	Beta		
(Constant)	14,442	4,239		3,407	,001
Financial Management Transparency	,270	,052	,326	5,205	,000
Professional Development	,266	,062	,287	4,258	,000
Academic Supervision	,369	,074	,350	4,982	,000

Based on the results above, the multiple linear regression equation is as follows:

$$Y = \alpha + \beta X_1 + \beta X_2 + \beta X_3$$

$$Y = 14.442 + 0.270X_1 + 0.266X_2 + 0.369X_3$$

This regression equation can be interpreted as follows:

1. The constant value of 14.442 indicates that the baseline teacher job satisfaction score is 14.442 when the values of all independent variables—financial management transparency (X_1), professional development (X_2), and academic supervision (X_3)—are equal to zero.

2. The regression coefficient of 0.270 for financial management transparency (X_1) shows a positive direction, meaning that each increase in transparency of financial management leads to an increase in teacher job satisfaction by 0.270 points.

3. The regression coefficient of 0.266 for professional development (X_2) also indicates a positive direction, suggesting that each improvement in professional development contributes to an increase of 0.266 points in teacher job satisfaction.

4. The regression coefficient of 0.369 for academic supervision (X_3) signifies the strongest positive contribution among the three predictors. This means that each increase in academic supervision increases teacher job satisfaction by 0.369 points.

These results demonstrate that the level of teacher job satisfaction in public elementary schools in Gunungpati District is significantly influenced by financial management transparency, professional development, and academic supervision. The higher the levels of these three variables, the greater the degree of teacher job satisfaction.

Discussion

The study shows that financial management transparency significantly influences teacher job satisfaction in Gunungpati (t = 19.327 > 1.975; Sig. = 0.000), with an R-square of 0.701 and a correlation coefficient of 0.836. Transparency involves open financial planning and reporting (Nazaruddin et al., 2024), which increases teachers' sense of value and motivation (Pendidikan et al., 2016; Hasanah & Zainuddin, 2024; Muspawi, 2021). It also prevents corruption, ensures accountability (Bilutfikal Khofi & Wafi, 2025), and fosters a supportive work climate that enhances teaching quality (Yosi Sisri Nengsi et al., 2024). Effective financial management also supports broader institutional goals. According to Sabaniah et al. (2025), good governance, marked by transparency and accountability, improves both organizational performance and employee satisfaction. When aligned with the principles of good governance, transparency enhances responsible management and prevents misuse of funds (Sumiati & Niemted, 2020).

Previous studies confirm the role of transparency in improving teacher performance (Amelia Candra Murti & Rohmawati Kusumaningtias, 2025) and effective BOS fund management (Hakim et al., 2022). Transparency builds trust, boosts motivation, and enhances job satisfaction. The study also finds that professional development significantly affects teacher satisfaction in Gunungpati (t = 19.491 > 1.975; Sig. = 0.000; R^2 = 0.705; r = 0.840). It aligns teacher competencies with educational demands, improves performance evaluation, and motivates better teaching (Fahmi Addini et al., 2022), involving skills like curriculum mastery and instructional planning (Yuningsih et al., 2024).

Teachers who engage in development activities like workshops or KKG (Arifin & Hanif, 2024) tend to be more confident, effective, and satisfied. Improved competence leads to quality

learning and fulfillment. Professional development also enhances collaboration and school climate (Harlita & Ramadan, 2024), serving as a strategic effort to raise satisfaction and education quality (F. Anwar et al., 2022). Lifelong learning supports meaningful contributions to school progress. This aligns with Siahaan et al., (2023), who confirmed its role in boosting satisfaction and competence.

The study reveals that academic supervision significantly influences teacher job satisfaction in public elementary schools in Gunungpati District. This is supported by a t-value of 20.850, which is higher than the t-table value of 1.97500, with a significance level of 0.000 < 0.05. The R-square value of 0.732 indicates that academic supervision contributes 73.2% to the variation in teacher job satisfaction, while the Pearson correlation coefficient of 0.856 reflects a very strong relationship between the two variables.

Academic supervision refers to structured efforts by school principals to assist teachers in improving instructional practices and achieving educational goals (Fatimah & Rosyidah, 2021). It focuses not only on evaluation but also on mentoring, professional growth, and performance support (Y. M. Sari & Huzairin, 2021). When conducted systematically, academic supervision strengthens teacher competence and promotes a sense of value and motivation.

An effective instructional supervision process optimizes school resources and fosters collaboration among all educational stakeholders. (Syafitri et al., 2023) .According to Yusnita (2022), supervision serves various roles, monitoring, performance enhancement, quality control, and teacher support, all contributing to satisfaction and organizational commitment.

Empirical studies support these claims. Tamim Mulloh & Muslim, (2022) found that principal supervision positively influenced job satisfaction among vocational high school teachers. Similarly, Nur Asnani Nasmin et al., (2022) reported that effective academic supervision improves teacher performance in junior high schools.

Ultimately, academic supervision improves not only teacher satisfaction but also the overall quality of education. It helps teachers overcome instructional challenges and contributes to meaningful student learning experiences. To be effective, school principals must implement structured, consistent, and development-oriented supervision programs that empower teachers to grow professionally and feel fulfilled in their roles.

The results of this study show that financial management transparency, professional development, and academic supervision simultaneously have a significant influence on teacher job satisfaction in public elementary schools in Gunungpati District. This is based on the F-value of

229.449, which is higher than the F-table value of 2.66, with a significance level of $0.000 < 0.05$. The correlation coefficient (R) of 0.814 indicates a very strong relationship between the combined independent variables and teacher job satisfaction. The R-square value of 0.814 shows that these three variables collectively contribute 81.4% to teacher job satisfaction, while the remaining 18.6% is influenced by other unexamined factors.

Financial management transparency plays a vital role in building teacher trust, creating a supportive work environment, and ensuring the effective use of school budgets for the benefit of both teachers and students (Hakim et al., 2022). Involving teachers in budgeting decisions and making financial reports accessible enhances their sense of belonging and satisfaction. Transparency also contributes to improved facilities, extracurricular support, and instructional quality, which in turn positively affects teacher morale (Amelia Candra Murti & Rohmawati Kusumaningtias, 2025).

Professional development enhances teacher competencies, motivation, and job satisfaction. Activities such as training, advanced education, research opportunities, and performance-based rewards improve teacher performance and confidence (Supardi U.S. & Henhen Herdiana, 2024). A better-skilled teacher creates more effective learning environments and contributes significantly to student achievement and educational advancement.

Academic supervision also plays a critical role in improving teacher competence and satisfaction. Regular and constructive supervision, curriculum guidance, classroom action research support, and professional feedback help teachers grow and feel valued in their roles (Astutiningtyas & Kusumaningsih, 2025). Effective principal supervision contributes to teacher performance and enhances the overall teaching-learning quality.

This finding aligns with research by (H. F. Sari et al., 2022), which confirmed the significant joint influence of principal supervision and job satisfaction on teacher professionalism. Similarly, Sabaniah et al., (2025) Emphasized the impact of financial management practices, including transparency, accountability, and responsibility, on teacher performance and satisfaction.

In conclusion, the study confirms that financial management transparency, professional development, and academic supervision significantly influence teacher job satisfaction. The novelty of this research lies in identifying financial management transparency as a key predictor of teacher satisfaction, an area rarely addressed in previous studies. The findings demonstrate that transparency can be a valuable instrument in enhancing job satisfaction among public elementary school teachers in Gunungpati District, Semarang City.

CONCLUSION

This study provides substantial evidence that school-level managerial practices, including financial management transparency, professional development, and academic supervision, are integral to enhancing teacher job satisfaction in public elementary schools. These variables collectively shape an institutional climate that supports trust, motivation, competence, and professional growth, aligning with the broader goals of improving educational quality and teacher well-being. Ultimately, the findings affirm the critical importance of transparent governance, continuous teacher development, and supportive supervision in sustaining a productive and positive educational environment. This research contributes to the growing discourse on school management by highlighting financial transparency as a novel and impactful factor in teacher satisfaction, offering a fresh perspective for future educational leadership and policy reform.

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