

# **EVALUATION OF ACCOUNTING INFORMATION SYSTEMS ON BUDGETING, USE AND REPORTING OF FUNDS REGULAR SCHOOL OPERATIONAL AID (BOS). (CASE STUDY IN SMA NEGERI 4 KOTA SERANG BUDGET YEAR 2020)**

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## **Abstract**

**Purpose** - This study aims to analyze and determine the application of Accounting Information Systems in the field of Budgeting, Use and Reporting of Regular School Operational Assistance (BOS) Funds at SMA Negeri 4 Kota Serang.

**Design/methodology/approach** - The research was conducted at SMA Negeri 4 Kota Serang. This study uses a qualitative approach. Qualitative Approach Method is a research method based on the philosophy of post positivism used to examine the condition of natural objects, where the researcher is the key instrument.

**Finding** - The Accounting Information System related to the BOS Fund has actually existed since 2019 and was socialized in early 2020. This application created by the Ministry of Education and Culture has been able to accommodate all financial activities from the Regular School Operational Assistance Fund but in its implementation there are many components of incomplete item names, making it difficult for users to operate. A good system is a system that is made to make it easier for users to operate, understandable and structured.

**Originality** - The budget will be able to run effectively based on the time of planning before budgeting, good and careful planning will ensure that the budget implementation function can run effectively and efficiently as expected

**Keyword** - *Accounting Information System, Budgeting, Usage, Reporting, Regular School Operational Assistance Fund.*

**Paper Type** – Research Paper



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## **introduction**

Education financing is a very important instrumental input component in the Implementation of Education in Education Units. Education costs are not only in the form of money, goods and services. Sources of education costs include:

- (1) Government such as APBN and APBD;
- (2) School (Student Fee);
- (3) Society (Donations).

High School, hereinafter abbreviated as SMA, is a form of formal education unit that organizes general education at the Secondary Education level. Regular School Operational Assistance, hereinafter abbreviated as Regular BOS, is a Central Government Program to provide operational funding for schools originating from special non-physical allocation funds.

Regarding the Distribution of BOS Funds for 2020 in accordance with Permendikbud Number 8 of 2020 Concerning BOS Guidelines for 2020 for SD, SMP, SMA and SMK, namely the distribution of BOS from RKUN to RKUD BOS is channeled from RKUN to RKUD every quarter at the time determined through statutory regulations from the Ministry of Finance . BOS for areas that are geographically very difficult (remote areas) is distributed from RKUN to RKUD every semester at a specified time. The proportion of fund disbursement each quarter/semester from RKUN to RKUD is regulated by the following percentage provisions:

- a. Quarterly disbursement
  - 1) Quarter I: 20% of the one year allocation;
  - 2) Quarter II: 40% of the one year allocation;
  - 3) Quarter III: 20% of the one year allocation;
  - 4) Quarter IV: 20% of the one year allocation.
- b. Distribution each semester
  - 1) Semester I: 60% of the one year allocation;
  - 2) Semester II: 40% of the one year allocation.

Accounting Information System is an organizational component that collects, classifies, processes, analyzes, and communicates relevant financial information for decision making to internal and external parties. With the existence of an accounting information system, it is expected that management can streamline resources so that school operational activities continue to run well and obtain maximum quality education.

The phenomenon that occurred at SMA Negeri 4 Kota Serang in the Management of Regular School Operational Assistance Funds (BOS) has been recorded for good financial administration and is in accordance with the regulations of the Ministry of Education and Culture (Kemendikbud) of the Republic of Indonesia, namely by implementing the 8 Standards Program in its management. The facts that occur in the field regarding the Management of Education Funds, in Kota Serang 4 Public High School have also implemented Free Education by not collecting tuition fees for Students. And it is considered sufficient for the implementation of the Operational Cost of education at SMA Negeri 4 Kota Serang.

Based on the formulation of the problem above, the objectives of this study are as follows:

1. To analyze and find out the application of Accounting Information Systems in the field of Regular BOS Fund Budgeting at SMA Negeri 4 Kota Serang.
2. To analyze and find out the application of Accounting Information Systems in the field of Regular BOS Fund Use at SMA Negeri 4 Kota Serang.

To analyze and find out the Accounting Information System in the field of Regular BOS Fund Reporting at SMA Negeri 4 Kota Serang.

## **Theoretical Farmework and Hypotesis**

School Operational Assistance (BOS) is a government program to provide funding for non-personnel costs for secondary education units as implementers of the compulsory education program. The types of activities that

may be funded by the School Operational Assistance (BOS) are listed in detail in the Technical Instructions for the Use and Financial Accountability of the School Operational Assistance Fund (BOS) for Sekolah Menengah Atas.

TMBooks (2015: 2) defines a Management Information System as a system that records, stores and updates data of an organization so that it can provide relevant and timely information for company management for decision making. It can be concluded that the Accounting Information System is part of an organization's Management Information System. Accounting Information System can be interpreted as an activity that produces reports formed based on business transaction data that is processed and presented so that it becomes a financial report that has benefits for those who need it.

Budgeting is the first step in identifying all the needs of the organization/agency. Budgeting determines what for, where, when to do it and how to do it.

The use or implementation of finance or is an activity based on a plan that has been made and the possibility of adjustments if necessary. Implementation in financial management is divided into the process of managing receipts and expenditures. The management process in terms of expenditure, carried out in accordance with the cost requirements for each program.

Reporting is a record that provides information about certain activities and their results which are conveyed to the authorities or related to these activities. Reporting is a way of providing information both in writing and verbally about the results of an activity or intervention that has been implemented.

### **Research methodology**

This research was conducted to find out how management procedures start from budgeting, use and reporting of Regular School Operational Assistance Funds (BOS) in SMA Negeri 4 Kota Serang, using a qualitative approach. This study aims to evaluate the existing data at the research location by describing and analyzing the data obtained during the study.

This study uses a qualitative approach method. The qualitative approach method is a research method based on the philosophy of post positivism used to examine natural object conditions, where the researcher is the key instrument. Implementation of this study, researchers used a qualitative descriptive approach. Descriptive research is research that guides researchers to explore and photograph social situations as a whole, broadly and deeply. Data analysis was also carried out inductively based on data obtained in the field.

Procedure Qualitative research produces a descriptive data in the form of written or spoken words from the people and the behavior observed. The analysis in this study uses a qualitative approach because the problems to be discussed are not related to numbers but describe clearly and in detail and obtain in-depth data from the research focus.

Appropriate techniques or methods in data collection the authors take data collection techniques by way of interviews, observation and documentation. In this study the authors used descriptive research procedures without statistics. The place chosen as the research location was the Sekolah Menengah Atas Negeri 4, Kota Serang.

### **Findings**

The Ministry of Education and Culture of the Republic of Indonesia created an accounting recording system for the use of School Operational Assistance Funds starting from elementary, junior high to high school/vocational school levels, namely the School Activity Plan and Budget Application (ARKAS) which was released in February 2020 starting with version 2.0.

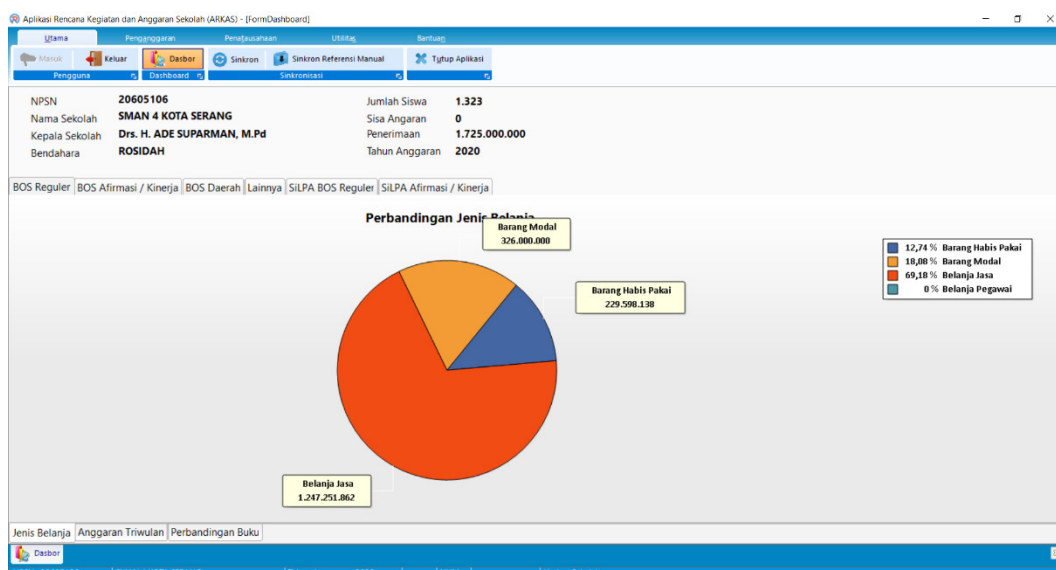


Figure 1

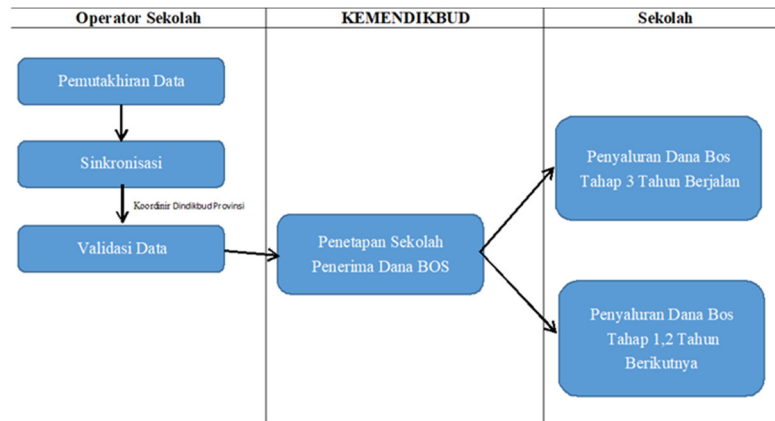
#### View Dashboard ARKAS v.2.7

School Activity Plan and Budget Application, hereinafter abbreviated as RKAS Application, is an information system that utilizes information and communication technology to facilitate budgeting, implementation and administration as well as accountability for school operational assistance funds in primary and secondary education units nationally.

In terms of the system, it is very helpful, but from the account codes in ARKAS, not all of them reflect the real needs of the school. We don't even have different city regencies, different schools, the needs for school kitchens are different, so we can't say that the Account Code of BOS funds is the same throughout Indonesia. And if planning makes it difficult to report, it will also make it difficult.

Planning for the Regular School Operational Assistance Fund (BOS) that has been recorded in the RKAS will then be assisted through the Banten Province Education and Culture Office, the Banten Province Regional Financial and Asset Management Agency, and also the Banten Provincial Inspectorate to approve the Budget to be used for 1 (one) next year.

The following process describes the processes related to the Disbursement of Regular School Operational Assistance Funds (BOS), especially for actors and their systems. This interaction can be described with a use case diagram. The following is a use case diagram for the BOS Fund Disbursement system at SMA Negeri 4 Kota Serang :



Source: Ministry of Education and Culture processed by researchers (2021)

**Figure 2**

### **BOS Fund Disbursement Regulations**

Furthermore, when going to carry out the process of disbursing or withdrawing Regular BOS Funds at the Bank, SMA Negeri 4 Kota Serang was not accompanied by an Application for Disbursement of Funds. This document is very important for the Treasurer's internal control in the distribution of funds once they have been disbursed. So that in withdrawing according to the funds needed, this is very important, because if the withdrawal of funds is not using internal control, then there will be things that are not desirable such as theft, sabotage or misuse of the regular boss funds.

Whereas in Reporting on the Use of Regular BOS Funds, SMA Negeri 4 has carried out its bookkeeping properly and correctly according to the 2020 Regular BOS Guidelines. All proof of receipt, withdrawal or expenditure and valid reporting must be stored properly because later it will be used by the External Examiner (Banten Provincial Inspectorate) , Inspectorate General of the Ministry of Education and Culture and the Supreme Audit Agency) at the end of the 2020 fiscal year.

According to researchers, the management of BOS funds at SMA Negeri 4 Kota Serang has been very good, starting with careful planning and then using it according to the corridor and timely reporting as well as transparency and accountability. However, in the process of managing the boss's funds, sometimes there were many obstacles, but all of them were resolved properly thanks to the hard work of all the BOS Team and PBJs Team in solving these obstacles. We continue to improve various things so that unwanted things don't happen, so the 2020 BOS Fund is being managed very well.

Based on the discussion of the findings and research questions in the previous chapter, in this section the researcher will describe the findings of this sub focus regarding the Accounting Information System of the Regular School Operational Assistance Fund (BOS).

The RKAS application (School Activity Plan and Budget) is an information system created to deal with school financial management problems starting from the process of planning, organizing, directing, coordinating, supervising or controlling.

This application was created by the Ministry of Education and Culture of the Republic of Indonesia in early 2020 and is specifically for controlling the Management of School Operational Assistance Funds (BOS) starting from Elementary School to Middle School level.

There are lots of modules or features available in the School Activity Plan and Budget Application (ARKAS), namely Main Module, Budgeting Module, Administration Module, BOS Changes, Local Database Backup and Windows & Help Module.

In the 2020 fiscal year, the Kota Serang 4 Public High School BOS Team has completed very well the inputting of the Budget, Administration of Activities, and Reporting of Regular School Operational Assistance Funds (BOS). This is evidenced by the existence of the School Activity Plan and Budget Document (RKAS) which is in the ARKAS Working Paper, Monthly General Cash Book, Tax Assistance Book, and Bank Assistance Book.

### **Conclusion**

Based on the results of the research and discussion that has been carried out regarding the Evaluation of Accounting Information Systems in Budgeting, Use and Reporting of Regular School Operational Assistance Funds (BOS) (Case Study at SMA Negeri 4 Kota Serang for the 2020 Fiscal Year) it can be concluded that:

1. The School Operational Assistance Fund Management Team (BOS) for SMA Negeri 4 Kota Serang has implemented and carried out the Financial Administration record as outlined in the accounting information system of the Ministry of Education and Culture of the Republic of Indonesia, namely the School Budget Work Plan Application (ARKAS) properly and regularly.
2. A good system is a system that is made to make it easier for users to operate it, understandable and structured.
3. The budget will be able to run effectively based on the time of planning before budgeting, good and mature planning will ensure that the budget execution function can run effectively and efficiently as expected.
4. Appropriate use will also facilitate the implementation of an activity.
5. And good reporting is transparent accountability reporting and accountability.

The recommendations that the author can give after conducting this research are:

1. The author hopes that Kota Serang 4 Public High School can use and apply every function contained in the RKAS Application to BOS Funds in an appropriate and timely manner.
2. SMA Negeri 4 Kota Serang can increase the fulfillment of supporting learning facilities that are in accordance with priorities and are right on target.

3. The BOS Team and the Kota Serang SMAN 4 Goods and Services Procurement Team were able to improve their performance in preparing accountability documents in an appropriate and timely manner.
  4. Always prioritizing the principles of priority scale, accountability, transparency, and it is also expected to evaluate the financial reports for the past year so that the following years will be even better.
- Increase mutual coordination with the BOS Team of the Banten Province Education and Culture Office so that the information received is valid and appropriate and not left behind.

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