

# Managing the Accounting Information System for School Operational Aid Fund Receipts and Expenditures: Strengthening Internal Control at Public Junior High School 2 Sampit

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## ABSTRACT

The purpose of this research is to understand the Accounting Information System for the receipts and expenditures of BOS funds as an internal control tool at SMPn 2 Sampit. The research method used in this study is a qualitative descriptive approach. The informants in this study are the school principal and teachers of SMPn 2 Sampit. Data collection techniques include observation and interviews, while data analysis is conducted using qualitative descriptive analysis following Miles and Huberman's theory, which involves three steps: data reduction, data presentation, and drawing conclusions or verification. Triangulation techniques are employed to verify the reliability of the collected data or information. The results of this research indicate that the implementation of the Accounting Information System for the receipts and expenditures of BOS funds at SMPn 2 Sampit has been successful. Internal control over the receipts and expenditures of BOS funds at SMPn 2 Sampit has been effective. Additionally, the Accounting Information System for the receipts and expenditures of BOS funds at SMPn2 Sampit complies with applicable regulations.

## ABSTRAK

Tujuan dari penelitian ini yaitu untuk mengetahui Sistem Informasi Akuntansi penerimaan dan pengeluaran kas dana BOS sebagai alat pengendalian internal di SMPn2 Sampit. Metode penelitian yang digunakan dalam penelitian ini yaitu pendekatan kualitatif deskriptif. Informan dalam penelitian ini adalah Kepala sekolah dan Guru SMPn2 Sampit. teknik pengumpulan data yaitu observasi dan wawancara, analisis data yang dilakukan dalam penelitian ini yaitu Dalam penelitian ini peneliti menggunakan analisis data yang dianalisis menggunakan deskriptif kualitatif dengan menggunakan beberapa langkah sesuai teori Miles dan Huberman yaitu menganalisis data dengan tiga langkah: reduksi data, menyajikan data dan menarik simpulan atau verifikasi. Teknik triangulasi dilakukan dengan niat untuk memverifikasi tingkat keandalan data atau informasi yang telah dikumpulkan. Hasil penelitian ini menunjukkan bahwa pelaksanaan Sistem Informasi Akuntansi penerimaan dan pengeluaran kas dana BOS di SMPn 2 Sampit telah berjalan dengan baik. Pengendalian internal atas penerimaan dan pengeluaran kas dana BOS di SMPn 2 Sampit sudah berjalan dengan efektif. dan Sistem Informasi Akuntansi dalam penerimaan dan pengeluaran kas pada dana BOS di SMPn 2 Sampit sudah sesuai dengan peraturan yang berlaku.



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## INTRODUCTION

The School Operational Assistance fund is a central government initiative that provides non-personnel operational funding support to elementary and secondary schools. The operational school aid fund is provided by the government to public schools across

Indonesia to support educational activities. It is utilized to fulfill various operational needs of schools, such as providing learning facilities, textbooks for students in various subjects, purchasing school supplies for practical purposes, and evaluating learning activities. (Wirakusuma et al., 2017; Musyarrofah, 2023). The role of operational school aid is not limited to maintaining the School Operational Fund but also plays a crucial role in optimizing the utilization of information systems as a source of information for managerial decisions in schools. Accurate and timely decisions have a significant impact on educational progress. (Tamburaka et al., 2021)

An effective information system can be classified into more specific subsystems. According to Amir Abadi Yusuf in his book on accounting information systems published in 2005, he classified information systems into six different parts. These include data subsystems, management information systems, decision support systems, expert systems, executive information systems, and accounting information management systems. (Dewi, 2020). Accounting Information System is one of the components referred to in the system. Its function includes collecting, classifying, managing, reviewing, and processing financial and non-financial data related to financial transactions. The aim is to create useful information for planning, control, and management activities of an organization. (Puspitarini et al., 2023).

The Accounting Information System is a collection of resources such as humans and equipment designed to transform financial and other data into information. This information is communicated to decision-makers. (Susanto, 2017). The function of the accounting information system is to provide information more easily to parties that need it, increase time efficiency, and reduce the risk of errors. (Rosdiana, 2021) With this system, researchers hope to optimize the use of resources in operational activities related to operational school aid funds. Regarding expenditures, the Treasurer can collect transaction evidence showing that the allocation of operational school aid funds complies with the 2021 Guidelines and RKAS, and communicate it to requesting parties. (Rosdiana, 2021). Internal control within the school environment is expected to maintain the security of operational school aid funds, prevent theft, embezzlement, and misuse. By implementing effective internal controls that meet standards, schools can ensure that their goals and objectives are optimally achieved. (Musyarrofah, 2023).

Cash receipts are a recording procedure designed to record the cash receipt process from various sources, such as cash sales, fixed asset sales, loans, and new capital deposits. Funds received from these sources can be used freely to support the company's general activities. (Rosdiana, 2021) Therefore, recording cash receipts plays a vital role in controlling incoming cash flows. Through this step, we can monitor the amount of money received, facilitate budget planning for the future, and guide the implementation of activities more effectively. (Musyarrofah, 2023). Cash disbursements are a record made to carry out expenditure activities, either by check or using cash for the company's general activities. (Mulyadi, 2016) Therefore, recording cash disbursements is essential to see how much money is used to meet needs or purchase items required by the school. By doing so, we can estimate budgets for the future and plan how much expenditure is needed for school purposes. (Musyarrofah, 2023).

Indications of the application of good accounting systems in schools are the implementation of correct and appropriate accounting. Schools are educational institutions with identities and legal bases, so accounting records and financial reporting must comply with PSAK NO 45. This is important so that all parties can have confidence in the financial statements presented. One of the problems encountered at SMP N 2 Sampit is the continued use of manual registration systems. This manual registration uses simple data entry methods such as using Excel, while the government has provided applications that can be used for data entry. Unfortunately, human resources (HR) in schools do not understand how to use the applications provided by the government due to a lack of socialization, training, and knowledge about accounting information systems. The registration conducted at SMP N 2 Sampit currently does not comply with the standards or regulations of accounting information systems, including the collection, classification, processing, analysis, and processing of financial and non-financial data. In reality, only a part of the processes that occur involves collecting, processing, and processing data that do not meet the expected standards of an accounting information system.

Therefore, the author conducts an analysis of the application of accounting information systems in educational institutions to evaluate and analyze the level of implementation of accounting information systems in schools and to study and understand in detail the accounting processes that occur more specifically in schools, especially related to operational school aid funds used as a tool for internal control in schools. By conducting this analysis, it is hoped to provide full assurance of the security, completeness, and accuracy of the information generated in schools. Based on the background of the problem outlined earlier, the author wants to address this topic in the research entitled "Analysis of the Accounting Information System for the Receipts and Expenditures of School Operational school aid Funds as Information Providers for Internal Control in Public Junior High School 2 Sampit". The purpose of this research is to understand the Accounting Information System for the receipts and expenditures of operational school aid funds as an internal control tool at SMP N 2 Sampit.

#### **RESEARCH METHODS**

The author chose a qualitative descriptive approach because it allows for a deeper exploration of data and understanding aspects, as well as enabling a more detailed analysis of phenomena related to the chosen title. The informants in this research are the school principal and teachers of SMPn 2 Sampit. The data collection techniques used are non-participant observation and unstructured interviews. In this study, the researcher employs qualitative descriptive analysis following Miles and Huberman's theory, which involves three steps: data reduction, data presentation, and drawing conclusions or verification. Triangulation techniques are utilized with the intention to verify the reliability of the collected data or information.

## **RESULTS and DISCUSSION**

### **Accounting Information System for Receipt and Expenditure of Operational School Aid Funds at SMP N 2 Sampit**

The information system used for cash receipts for Operational School Aid funds is based on the technical guidance book for managing operational school aid funds at schools. The receipt system for operational school aid funds based on technical guidance is as follows:

- 1) Distribution of operational school aid funds to schools is carried out by the Ministry of Education assisted by the district education office according to established policies.
- 2) Distribution of operational school aid funds is conducted through a direct payment mechanism to the recipient school's account with the condition that they must submit the previous School Operational Assistance fund report, and
- 3) The mechanism for distributing operational school aid funds uses a direct payment mechanism in two stages in the form of non-cash money disbursed by the bank to the school's account.

Based on the interview results regarding the Accounting Information System for the receipt of operational school aid funds at SMP N 2 Sampit, the receipt of operational school aid funds is carried out in stages, namely the first stage in February and the second stage in August. The process of distributing or receiving operational school aid funds is done through a direct payment mechanism to the school's account with recommendations from the district education office.

### **Accounting Information System for Cash Expenditure of Operational School Aid Funds**

#### **Components of Operational School Aid Fund Use**

In general, the scope of financing components that can be spent by the school are as follows:

Honorarium, divided into two criteria:

- 1) Routine honorarium, prioritized by considering the workload given to each employee at the school, namely primary tasks and additional tasks, both routine additional tasks such as being an extracurricular coach and non-routine additional tasks such as being an event committee member, and
- 2) Output honorarium for activities, prioritized for external resources to the school, such as extracurricular coaches and activity presenters from outside the school.

Activities, divided into two criteria:

- 1) Routine activities, activities carried out routinely every day/month including: Purchase of daily necessities as inventory (school operational expenses), and Subscription to utilities and services (electricity, water, telephone, and other types of utility and service subscriptions).
- 2) Non-routine activities, Non-physical non-routine activities (learning and non-learning activities) examples: additional electricity charges, and Physical non-routine activities (physical maintenance) such as purchasing attendance equipment and others.

Others

- 1) Expenses related to banking processes such as bank administrative fees, and
- 2) Shipping costs for online purchases.

Furthermore, the interview results regarding the Accounting Information System for cash expenditure of operational school aid funds at SMP N 2 Sampit. The cash expenditure or procurement system follows the school's prepared LKS with fixed and periodic expenditures, of course, considering the school's needs each month. Where 50% of the cash expenditure is used for teacher honorariums. The rest of the operational school aid funds are used for facilities and infrastructure, consumables such as stationery, printing costs, photocopying costs, purchase of cleaning supplies, subscription costs for utilities and services (electricity, water, telephone, and other types of utility and service subscriptions), and building maintenance costs such as painting and others. The cash expenditure of operational school aid funds is carried out by the school's designated personnel, authorized by the principal, and the funds are disbursed by the treasurer.

The implementation of the Accounting Information System for the receipt and expenditure of operational school aid funds at SMP N 2 Sampit has been carried out smoothly. This can be seen from the explanation of the receipt and expenditure of operational school aid funds being in accordance with the technical guidelines for operational school aid funds contained in the Minister of Education and Culture Regulation of the Republic of Indonesia Accounting Information System Number 1 of 2018.

#### **Internal Control over Receipt and Expenditure of Operational School Aid Fund Cash at SMP N 2 Sampit**

According to the Professional Standards of Public Accountants (SPAP: 319), the internal control system is a process carried out by the board of commissioners, management, and other entity personnel designed to provide adequate confidence about achieving three goals. The results of this study indicate that SMP N 2 Sampit has upheld good ethical values by being honest, open, and maintaining good communication among teachers and staff at the school. In terms of selecting operational school aid management, it must meet criteria including being responsible and having expertise and skills in managing operational school aid financial administration. SMP N 2 Sampit has shown the delegation of authority and responsibility to each department by planning the use of operational school aid funds with relevant parties to ensure that the use of operational school aid funds remains controlled and errors or misuse are avoided. Therefore, it can be concluded that the internal control system for the distribution and expenditure of operational school aid fund cash at SMP N 2 Sampit is effective and organized according to the theory explained earlier.

#### **Accounting Information System for Receipt and Expenditure of School Operational Aid Fund Cash as an Information Provider for Internal Control at SMP N 2 Sampit**

SMP N 2 Sampit already has an Accounting Information System for the receipt and expenditure of operational school aid funds. This can be seen from the explanation of the receipt and expenditure of operational school aid fund cash being in accordance with the technical guidelines for operational school aid funds contained in the Minister of Education and Culture Regulation of the Republic of Indonesia Accounting Information System Number 1 of 2018. In general, the procedure for the receipt and expenditure of operational school aid funds at SMP N 2 Sampit has been running smoothly. Internal control exists in the form of fulfilling the components used to determine the effectiveness of internal control. The results of this study indicate that the Accounting Information System for the receipt

and expenditure of operational school aid fund cash is used as an information provider for internal control. This means that with this information system, the use of operational school aid funds can be controlled. There are already rules regarding what can be financed using operational school aid funds and prohibitions on using operational school aid funds for purposes not included in these components. Therefore, this information system plays a crucial role in controlling the expenditure of operational school aid funds to ensure they are not used to finance needs beyond those specified in the technical regulations of operational school aid funds.

## CONCLUSIONS

Based on the meticulous examination of the research findings, the conclusions drawn from the investigation are as follows: First, implementing the Accounting Information System (AIS) for managing the receipt and expenditure of Operational School Aid (BOS) fund cash at SMP N 2 Sampit has been unequivocally successful. This success is evidenced by a thorough alignment of the recorded transactions with the technical guidelines for BOS funds as stipulated in the Minister of Education and Culture Regulation of the Republic of Indonesia Accounting Information System Number 1 of 2018. Secondly, the internal control mechanisms governing Operational School Aid fund cash receipt and expenditure at SMP N 2 Sampit have proven highly effective. A comprehensive analysis indicates their effectiveness, as they demonstrate adherence to the requisite internal control components, ensuring robust oversight and management of financial operations. Lastly, the Accounting Information System utilized for managing Operational School Aid fund cash at SMP N 2 Sampit is in full compliance with pertinent regulations. Providing precise and comprehensive information serves as an invaluable tool for internal control, facilitating the proactive monitoring and regulation of BOS fund cash utilization, thereby mitigating the risk of errors or deviations from established regulatory frameworks. In summary, the research underscores the triumphant implementation of the Accounting Information System and the effectiveness of internal control measures at SMP N 2 Sampit, affirming their pivotal role in ensuring compliance, accuracy, and accountability in managing Operational School Aid fund cash.

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