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Accounting System Analysis of School Operational Assistance Fund Management (Bos) at SMA XYZ at Jonggol

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Abstract:

This study aims to understand how the BOS fund management system at SMA XYZ Jonggol. The object of this research is SMA XYZ Jonggol which is located in Jonggol, Bogor Regency. This study uses a descriptive qualitative method by using the interview, observation and documentation process to provide a complete picture and describe the facts encountered in the field. The results showed that the management and management system carried out at XYZ High School was quite good and adequate in accordance with the existing National Education Standards and Technical Guidelines for BOS.

Keywords: Accounting System, Management, BOS Fund

INTRODUCTION

The cost of education is one of the important aspects in achieving educational goals. This education fee will be used to finance all education costs. One of the main problems in financing education is how to meet the investment, operational and personal needs of schools as well as how to protect the community, especially those who cannot afford to fight for their right to get a proper education at the elementary school (SD), junior high school (SMP) level. High School (SMA). To achieve equal distribution of education quality in Indonesia, the government carries out a 9-year compulsory education program. In this case, the government is obliged to provide educational services to all students aged 7 to 15 years. The government's efforts, in this case the Ministry of Education and Culture, provide School Operational Assistance Funds (BOS) to registered schools.

The effort needed by the company to survive and win the business competition is to understand consumer behavior that will affect customer satisfaction, one of which is by serving consumers well. This customer service can work if the company has the knowledge of how to create customer satisfaction, for example, providing what consumers need from the first time they visit our company until they come home and get what they want. Services to consumers are carried out by the company to create customer satisfaction. Consumers tend to choose our products again based on the service experience they got before. Generally, the context of consumer satisfaction is the expectations of consumers which are the beliefs or estimates of the consumer about what he will receive, which is expressed both verbally and non-verbally.

Consumer expectations are shaped by previous purchase knowledge and experience. These consumer expectations from time to time develop along with the increasing experience and knowledge of consumers.

The results of the Semester 1 2018 BPK examination stated that there were several problems related to the management of BOS funds. General problems regarding the management of BOS funds that became the findings of the BPK include the remaining BOS funds that have not been returned to the state treasury, the causes of the lack of state revenue for the remaining funds, the use of BOS funds that are not in accordance with the provisions, excess use of BOS funds, inaccuracies in the data collection of BOS funds receipts that cause the excess distribution of BOS funds, the preparation of technical guidelines for the distribution of BOS funds was not in accordance with school regulations and a number of schools had not yet accounted for the use of BOS funds.

To find out how far the implementation of BOS management is viewed from the 7 principles of BOS management, an analysis is needed. Analysis is an investigation of an event to find out the actual situation. Analysis is used to generate and present information in such a way that it can provide a basis for policy makers to make a decision. The analysis is also used to determine the benchmark for the success rate of implementation and its determination.

To assist the school management process, especially in terms of financial management, an accounting information system is needed. This system which is directly related to the process of managing school finances including BOS funds is an accounting information system because the accounting information system is a system that performs activities both collecting, recording, classifying data originating from transactions, where the data is then processed into an information for later communicated to those who need it.

An accounting information system is a collection or group of sub-systems, parts, any physical or non-physical components that are interconnected with each other and work together in harmony to process transaction data related to financial problems into financial information (Susanto Azhar, 2013: 72).

An accounting information system is a system that aims to collect and process data and report information related to financial transactions (Diana and Setiawati 2011:4). Meanwhile, according to Krismiaji (2015: 4) accounting information system is a system that processes data and transactions in order to produce information needed by decision makers.

Based on the things that have been revealed above, the authors are interested in researching "Analysis of the Accounting System for the Management of School Operational Assistance Funds (BOS) at XYZ High School in Jonggol, Bogor Regency.

Financing is the provision of money or an equivalent claim, based on an agreement or agreement between the bank and another party that requires the party being financed to return the money or bill after a certain period of time with compensation or profit sharing (Kasmir, 2006:102).

Financing is the provision of facilities for the provision of funds to meet the needs of parties who are in a unit deficit (Antoni, 2001:160). From this understanding in simple terms, financing can be defined as the provision of funds from institutions to other parties who need funds that have a certain period of time in return accompanied by payment of a number of rewards or profit sharing.

RESEARCH METHOD

The object of this research is the management of BOS assistance funds at SMA XYZ Jonggol, Bogor Regency, West Java. In quantitative research, theory is used as a guide for formulating problem formulations, hypotheses, and research variables. On the other hand, in qualitative research, theory is temporary depending on developments in the field. Likewise, the quantitative research design has remained relatively unchanged from the proposed proposal.

On the other hand, qualitative research designs develop according to the information obtained in the field (Sarmanu: 2017).

This study used qualitative research methods. Qualitative research methods can be defined as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, analysis and quantitative/statistical in nature, with the aim of testing predetermined hypotheses. In qualitative research, there are three "problems" brought by the researcher in the study. The first is the problem brought by the researcher remains, so that from the beginning to the end of the study the same. Thus the title of the proposal with the title of the research report is the same. The second "problem" that the researcher brings after entering the developing research is to expand or deepen the problem that has been prepared. Thus, there are not too many changes, so the title of the research is quite perfected. The third "problem" brought by the researcher has entered the field completely changed, so the problem must be changed. Thus, the title of the proposal with the research title is not the same and the title is changed. In certain institutions, this changed title often experiences administrative difficulties. Therefore, institutions that handle qualitative research must be willing and able to adapt to the characteristics of this qualitative problem.

The basis of the research used in this study is a case study, which is carried out intensively in detail and comprehensively on the object of research in order to answer the problems studied. The informants in this research are teachers who have been certified. Data collection techniques are the most strategic step in research, because the main goal in research is to obtain data. Without knowing the data collection techniques, the researcher will not get data that meets the data standards set.

RESEARCH RESULTS AND DISCUSSION

Based on the results of interviews conducted with the Principal, School Committee and BOS treasurer, it was found that the management of School Operational Assistance funds at SMA XYZ was in accordance with the RKAS (Activity Plan and School Budget) in accordance with the corridors or provisions specified in the boss' technical guidelines. Among others for the Honorarium for Honorary Teachers, New Student Admission, Library Development, School Administration, Assessment, Facilities and Infrastructure, Resources and Services and Multimedia Learning Tools. Based on the questionnaire distributed, the writer will analyze all the data obtained from various data obtained and presented in detail in descriptive form. This data analysis is important because from this analysis the data obtained can be used to solve research problems. In this questionnaire there are questions to test the extent to which the application of the information questionnaire system for the management of school operational assistance funds at XYZ Jonggol High School is applied. The questionnaire consists of 8 questions.

Based on written documents obtained from the results of the questionnaire on the management of School Operational Assistance funds at XYZ High School, the BOS funds used were in accordance with the RKAS and were used for financing as follows:

A. Schools are required to use part of the BOS funds to purchase primary textbooks for lessons and teacher guides according to the curriculum used by the school. The cost of purchasing textbooks/subjects/library collection books to increase the ratio of books or replace damaged books.
B. The cost of purchasing school stationery needed for the learning process and school management such as: pencils, pens, ink, printer ink, report cards, student master books, teacher master books, paper, rulers, and others.
C. Costs for doubling the question script and student answer sheets in the Mid-Semester Examination, Final Examination Semester / Class Increase Tests and School Exams.

D. Purchase of learning tools, such as projectors, computers, fax machines, printers and others.
E. The purchase of practical materials used in learning activities includes the purchase of practicum materials.
F. F. Costs for organizing student coaching activities through extracurricular activities such as Student Council, Scouts, PMR, Paskibra.

Based on the results of observations made, that the management of the School Operational Assistance Fund at SMA XYZ is in accordance with the existing RKAS and has been running effectively and transparently. the accounting system for the management of the School Operational Assistance Fund at XYZ High School has used the report format in accordance with the 2018 BOS technical guidelines.

CONCLUSION

Based on research conducted at SMA XYZ Jonggol regarding the accounting information system for managing School Operational Assistance funds at SMA XYZ Jonggol, it can be concluded that :

1. Management of School Operational Assistance (BOS) funds at XYZ Jonggol High School. The management of BOS funds implemented at SMA XYZ Jonggol is managed in accordance with the RKAS (School Activity Plan and Budget) which has been made by applying the principle of a priority scale that refers to the 8 National Education Standards. Management of School Operational Assistance (BOS) funds at XYZ Jonggol High School is based on participatory, democratic, effective and efficient principles, and the principle of mutual trust is carried out properly.
2. Accounting System for Management of BOS Funds at SMA XYZ Jonggol The accounting system for managing School Operational Assistance (BOS) funds at SMA XYZ Jonggol is running well. The accounting system used today uses the Report Format provided by the system.

Based on the research results and conclusions in order to improve the School Operational Assistance (BOS) fund management system, the researchers put forward some suggestions as follows:

1. The addition of human resources (HR) in the process of managing BOS funds will be maximized.
2. In order for the management of BOS funds to be transparent, schools should provide detailed reports regarding the allocation and use of BOS funds.
3. The school can also provide information that is as simple and interesting as possible so that many parties have an interest in reading the information listed on the bulletin board at XYZ Jonggol High School.

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