

## ANALYSIS OF THE EFFECTIVENESS OF IMPLEMENTING ACCOUNTING INFORMATION SYSTEMS IN MANAGING SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS) AT AL KAUTSAR VOCATIONAL SCHOOL JOMBANG

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### Abstract

*This research aims to describe the effectiveness of implementing an accounting information system in managing operational assistance funds (BOS) at Al Kautsar Jombang Vocational School in 2024. This research uses a qualitative descriptive approach. Interviews, observations and documentation as data collection. The findings of this research are (1) BOS fund planning at Al Kautsar Jombang Vocational School is the preparation of RKAS which is then entered into the ARKAS application or system; (2) BOS funds at Al Kautsar Jombang Vocational School, distribution of funds per semester, withdrawal of funds by the Treasurer and Principal, use of funds for non-personal activities. According to the BOS management team, bookkeeping is carried out by financial officers based on evidence and recorded in the general cash book in the ARKAS application or system; (3) Supervision is carried out internally and externally; (4) Fund reporting is carried out every semester.*

**Keywords:** effectiveness, BOS fund management, Accounting Information System

### Introduction

In an era where technology is king in almost every aspect of life, it is not surprising that technology is also the backbone of the financial management process in a business entity. One of the concepts that is crucial in understanding the combination of technology and accounting is the Accounting Information System (AIS). Accounting Information Systems are one type of system needed by companies to complete daily operational activities to produce the required accounting information. In reality, the Accounting Information System is not only applied to business entities or companies but is also applied to educational institutions, especially in managing BOS funds.

According to Rahayuningsih (2020) management of BOS funds consists of a series of activities which include planning, organizing, implementation instructions, control, reporting and supervision. Therefore, BOS funds need to be managed well so that the objectives of the BOS fund program can be achieved effectively and efficiently. Good management of BOS funds means that the school successfully manages BOS funds through a systematic and collaborative process starting from planning, implementation to evaluation. Starting in 2020, a BOS fund management application was introduced called the School Budget Activity Plan Application (ARKAS). In this application, BOS fund managers or financial officers do everything from preparing a budget database or Data Based Planning (PBD) to reporting cash in and out. Al Kautsar Vocational School is one of the Vocational High Schools located in Jombang Regency. Even though its implementation and accountability are good, it can be said that at the planning stage it is still not on target.

There have been several previous studies regarding the effectiveness of BOS fund management and accounting information systems. One of them is research conducted by Innanawati, Dewi, Partiwati (2024) which shows that supervision and transparency have a positive and significant influence on the effectiveness of managing BOS funds. Uviyanti & Pramuka (2020) stated that one way to realize BOS funds is in accordance with applicable technical instructions and the government's expectations so that fraud does not easily occur through the proper use of accounting information system technology.

This research aims to analyze whether the implementation of the accounting information system is effective in managing BOS funds at Al Kautsar Vocational School Jombang. The prudential aspect refers to BOS funds and accountability starting from the planning stage to implementation based on Regulation of the Minister of Education and Culture Number 63 of 2023 concerning instructions for Technical

Management of BOS Funds in 2024. Previous studies have mostly analyzed cash inflows and outflows, whereas in this research all aspects (planning, implementation and accountability) will be analyzed.

### **Methods**

The method used in this research is a qualitative descriptive method. According to Fadli (2021), qualitative research is research that examines the quality of relationships, activities, situations or different materials; examining in detail what activities or situations are taking place, rather than comparing their overall effectiveness to descriptions that can be explained in detail. According to Ramdhan (2021), descriptive analysis aims to study situations and conditions, and the results are reported in the form of a research report. The data that has been obtained is then analyzed qualitatively by reviewing, presenting and explaining all the data that has been obtained from interviews with the Principal, Treasurer and the BOS Team at Al Kautsar Jombang Vocational School regarding the management of BOS funds. The data obtained is in the form of BOS fund management and related documents. Data collection techniques in this research are interviews, observation, documentation and literature study. One way to ensure that the management of BOS funds is in accordance with applicable technical guidelines, in line with government expectations and that fraud does not easily occur is through the implementation of appropriate accounting information system technology in schools.

### **Theoretical Framework**

#### **a. Effectiveness**

Effectiveness is a comparison between output and objectives, so as to determine the effectiveness of financial management by comparing actual spending with spending targets (Khadlirin, et al, 2021). Measuring effectiveness is not a simple thing, because effectiveness can be studied from various points of view and depends on who assesses and interprets it. Hidayat, Burhan & Ma'ruf, 2019 explains that effectiveness is the ability to carry out tasks, functions (operations, program activities or missions) of an organization without tension or pressure in its implementation.

In organizations, programs and activities are considered effective if the results implemented achieve the expected goals (Mahmudi, 2019; Khadlirin, et al, 2021). On the other hand, if the output implemented is not in accordance with the targets that have been set from the start, then it is said that the program or activity is not or has not been effective. According to Richard M. Street in his book *Organizational Effectiveness*, it is stated that effectiveness in achieving or not achieving goals can be seen from several effectiveness measurements, including: (1) Quality; (2) Productivity, namely the quantity produced and services provided; (3) Efficiency is a comparison of various aspects of performance with the costs to achieve that performance; (4) Preparedness, is a comprehensive assessment of the possibility of successful implementation of a particular task; (5) Income, namely the resources remaining after all costs and obligations have been met; (6) Accidents, namely loss of efficiency in terms of repairs resulting in loss of time; (7) Growth is a comparison of present and past existence; (8) Work enthusiasm is a feeling of commitment in achieving a goal that requires extra effort, shared goals and a sense of belonging; (9) Stability, maintenance of structure, function and resources over time; (10) Motivation means the power that arises from each individual to achieve goals; (11) Adaptive flexibility means that there are new incentives to change standard operating procedures so that there is no freezing to environmental stimuli; (12) Cohesion is the fact that members work together, communicate and coordinate well.

#### **b. Accounting Information System (AIS)**

Accounting Information Systems consist of information technology components, procedures and people who work together to collect, process, store and display financial information efficiently and accurately for the purposes of management planning, supervision or monitoring and decision making within the organization's infrastructure ( Usman, et al, 2024). An Accounting Information System is considered effective if it can provide information that is timely, accurate and reliable and meets expectations.

According to Romney (2015) in a book entitled *Accounting Information Systems* by Mulyani (2023), components in an accounting information system include: (1) People who use the system; (2) Procedures and instructions used; (3) Data; (4) The software or software used; (5) Information technology infrastructure; (6) Internal controls and security measures.

#### **c. School Operational Assistance Fund (BOS)**

Quoting from the website of the Directorate of Primary and Secondary Education, School Operational Assistance (BOS) funds are special non-physical allocation funds to cover non-personnel operational costs in the education sector. BOS funds are given to schools both government and private. These funds are

intended to cover school operational costs such as teacher and employee salaries, payment for electricity and internet power, and others as regulated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia (Permendikbud Ristek RI) Number 63 of 2023 concerning Technical Management Instructions Educational Unit Operational Assistance Fund for 2024.

Management of BOS funds is a key factor in the success of the BOS fund program which is implemented in accordance with applicable regulations or technical instructions. Management of BOS funds includes planning, implementation, reporting and evaluation. To prevent misuse in managing BOS funds, the government has created a School Budget Activity Plan Application (ARKAS). ARKAS is an application that provides information on managing BOS funds transparently to all school stakeholders (Yanti, 2021).

**Results and Discussion**

**a. Planning**

Making a School Budget Plan is carried out based on the annual work plan and makes it possible to determine the school's income and expenditure budget. The preparation of the School Activity Plan and Budget (RKAS), especially BOS funds at Al Kautsar Jombang Vocational School, began with each Deputy Principal for curriculum, student affairs, Facilities and Public Relations as well as the Head of Skills Programs being asked to create a work program and record what needs were needed for Next Fiscal Year. Next, the data is submitted to the BOS Treasurer to be included in the manual RKAS. After the manual RKAS is completed, it will be held together to obtain agreement and approval from the school principal and the Foundation. After obtaining approval, the manual RKAS is entered into the budgeting on the RKAS Application which is connected directly to the Ministry of Education and Culture.

Based on the "Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia" (Permendikbud Ristek RI) Number 63 of 2023 concerning Technical Guidelines for Management of Educational Unit Operational Assistance (BOS) Funds for 2024, there is one point that states that in the component of fund use BOS, especially in planning, must be data-based or what is often known as Data-Based Planning (PBD). The basis for preparing data-based planning is from the school's Education Quality Report Card which is downloaded via the education report card website.kemdikbud.go.id. From this report a priority scale will emerge, so that the planning or budget will be on target. It will remain from the analysis of research results that in reality Vocational School Al Kautsar Jombang has not implemented this due to a lack of understanding of Data Based Planning (PBD). The details of the budget for using BOS funds at Al Kautsar Jombang Vocational School are as follows:

LEMBAR KERTAS KERJA UNIT KERJA		
PEMERINTAH KAB. JOMBANG TAHUN ANGGARAN 2024		
Urusan Pemerintahan	: 1.01 - PENDIDIKAN	
Organisasi	: 20571676 - SMK AL KAUTSAR DIWEK	
Rincian Anggaran Pendapatan dan Belanja Unit Kerja		
Kode Rekening	Uraian	Jumlah (Rp)
1	2	3
	JUMLAH PENDAPATAN	189.810.000
5	BELANJA	189.810.000
5.1	BELANJA OPERASI	162.460.000
5.1.02	BELANJA BARANG DAN JASA	162.460.000
5.1.02.01	BELANJA BARANG	36.874.000
5.1.02.02	BELANJA JASA	125.586.000
5.1.02.03	BELANJA PEMELIHARAAN	0
5.1.02.04	BELANJA PERJALANAN DINAS	0
5.2	BELANJA MODAL	27.350.000
5.2.02	BELANJA MODAL PERALATAN DAN MESIN	27.350.000
5.2.05	BELANJA MODAL ASET TETAP LAINNYA	0
	JUMLAH BELANJA	189.810.000
	DEFISIT	0

**Source: BOS Al Kautsar Vocational School School Budget Activity Plan (ARKAS) application for 2024**

**b. Implementation and Reporting**

Analysis of the findings of the implementation of the distribution aspect shows that the distribution of School Operational Assistance (BOS) funds at Al Kautsar Jombang Vocational School is carried out once every semester so that in one year there are two distributions. Disbursement of BOS funds using a Giro check in the name of the school with the account holder of the Principal and BOS Treasurer. In accordance

with applicable withdrawal provisions, BOS funds are withdrawn as needed and the treasurer holds a maximum cash of IDR 10,000,000 (Ten Million Rupiah). However, in this research it was discovered that at Al Kautsar Jombang Vocational School, every disbursement of funds was taken entirely from the account for the reason of saving on the use of checks and transportation.

After the funds are disbursed, the Treasurer and other BOS TEAM immediately realize activities based on the RKAS which have been prepared according to the month of implementation with the approval of the School Principal. Procurement of infrastructure is carried out through SIPLAH to avoid fraud. From the evidence of these transactions, the Treasurer immediately records them in the Cash Book, either manually or in the application or system, and makes them into attachments or evidence in reporting.

From the results of interviews and analysis of BOS fund management documents at Al Kautsar Jombang Vocational School, it is known that in its implementation Al Kautsar Jombang Vocational School is in accordance with applicable technical technical regulations and is always on time in reporting, both reporting cash in and out and reporting taxes.

View of the General Cash Book Use of School Operational Assistance/BOS funds (Source: "Application for Al Kautsar Vocational School BOS School Budget Activity Plan (ARKAS) 2024")

**BUKU KAS UMUM**  
BULAN : JANUARI TAHUN : 2024

NPSN : 20571676  
Nama Sekolah : SMK AL KAUTSAR DIWEK  
Desa/Kecamatan : RAYA CUKIR MOJOWARNO, Kec. Diwek  
Kabupaten / Kota : Kab. Jombang  
Provinsi : Prov. Jawa Timur  
Sumber Dana : BOSP Reguler

TANGGAL	KODE KEBATAN	KODE REKENING	NO. BUKTI	URAIAN	PENERIMAAN	PENGELUARAN	SALDO
1	2	3	4	5	6	7	8
01-01-2024				Saldo Bank Bulan Desember 2023	0	0	0
01-01-2024				Saldo Tunai Bulan Desember 2023	0	0	0
18-01-2024			BBL01	Terrnu Dana BOSP Tahun 1 2024	94.905.000	0	94.905.000
22-01-2024				Tarik Tunai	0	94.905.000	0
22-01-2024				Pergeseran Uang di Bank	94.905.000	0	94.905.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL01	ANITA LISTIYOWATI (0338764666300083)	0	420.000	94.485.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL02	Ahmad Salehisma (4162789670190203)	0	420.000	94.065.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL03	DWI SUSILOWATI	0	350.000	93.715.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL04	IZZATUL BARROH	0	805.000	92.910.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL05	LAILATUS SAIDAH	0	700.000	92.210.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL06	URI PRASTIYA RINTANG SARI (1357769670202273)	0	770.000	91.440.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL07	MIFTAKHUL IHSAN YUSUF	0	420.000	91.020.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL08	AHMAD HAIDARUL FAADS	0	385.000	90.635.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL09	Salim	0	315.000	90.320.000
23-01-2024	07.12.01.	5.1.02.02.01.00.13	BPL10	NOVITA DWI SUMARNA	0	665.000	89.655.000

BUKU Januari 2024 - NPSN : 20571676, Nama Sekolah : SMK AL KAUTSAR DIWEK Halaman 1 dari 5

Display of Tax Assistant Book (Source: "Application for School Budget Activity Plan (ARKAS) BOS SMK Al Kautsar 2024")

**BUKU PEMBANTU PAJAK**  
BULAN : JANUARI TAHUN : 2024

NPSN : 20571676  
Nama Sekolah : SMK AL KAUTSAR DIWEK  
Desa/Kecamatan : RAYA CUKIR MOJOWARNO, Kec. Diwek  
Kabupaten / Kota : Kab. Jombang  
Provinsi : Prov. Jawa Timur  
Sumber Dana : BOSP Reguler Perubahan

TANGGAL	NO. KODE	URAIAN	PENERIMAAN / DEBIT					PENGELU-ARANKREDIT	SALDO
			PPN	PPh 21	PPh 23	PPh 4	SSPD		
23-01-2024	03.01.01.	Tertma PPN Pelaksanaan Pendaftaran Peserta Didik Baru (PPDB)	331.486	0	0	0	0	0	331.486
23-01-2024	03.01.01.	Setor PPN Pelaksanaan Pendaftaran Peserta Didik Baru (PPDB)	0	0	0	0	0	0	331.486
<b>Jumlah</b>			<b>331.486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331.486</b>

Menyetujui,  
Kepala Sekolah  
Suwarsihono

Kec. Diwek, 31 Januari 2024  
Bendahara  
EMI FADILAH

NIP. NIP.

c. Supervision and Evaluation of BOS funds

Monitoring or Supervision of Al Kautsar Jombang Vocational School BOS funds is carried out by the local regional Education Office Branch through reviewing the BOS Al Kautsar Jombang Vocational School fund management report submitted by the school. The BOS audit carried out by the Education Service Branch, BOS SMK Al Kautsar Jombang found no errors in the use and management of funds. The evaluation results by the Al Kautsar Jombang Vocational School committee and foundation are included in

the "good" category and are open to all users and task implementers. d. Implementation of Accounting Information Systems

The accounting information system is important to support the continuity of financial management of funds Operational Assistance Schools (BOS). The accounting information system allows the alignment of financial management with applicable accounting standards. This research is supported by findings (Uviyanti & Pramuka, 2020) which explain that accounting information system technology has a positive impact on the quality and effectiveness of financial reports for BOS funds.

## CONCLUSIONS

The effectiveness of implementation of accounting information systems (AIS) in management of School Operational Assistance (BOS) funds can be seen from:

- a. Dapodik (basic education data) has been completely updated into the system provided by the Ministry of Education and Culture.
- b. The data entered in the dapodikmen is ensured to be in accordance with actual conditions at the school.
- c. The amount of funds received is guaranteed to be in accordance with existing student data

Research on the process of managing BOS funds at Al Kautsar Jombang Vocational School, which was carried out using a qualitative approach, can draw conclusions, including:

- a. From the results of interviews and observations, it was found that the application of the accounting information system in managing BOS funds at Al Kautsar Jombang Vocational School in the reporting aspect was considered effective because it was in accordance with applicable regulations and technical guidelines.
- b. The accounting information system introduced at Al Kautsar Jombang Vocational School can effectively and efficiently collect financial reports and store BOS fund transaction data according to the time period determined by the government because it is based on ARKAS website and application. In addition to the school receiving the benefits, the local regional Education Office Branch can also control the use of BOS funds quickly so that there is no misuse of the budget, however it is still deemed necessary to carry out direct audits or periodic audits regarding reporting of BOS funds.
- c. From the results of the documentation, the preparation of the BOS RKAS was considered less effective because in preparing the budget, Al Kautsar Jombang Vocational School had not implemented databased planning so there were several allocations for the use of BOS funds that were not on target, or not based on the priority scale on the school education report card.

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