

## ANALYSIS OF THE IMPLEMENTATION OF PUBLIC SECTOR ACCOUNTING IN IMPROVING FINANCIAL TRANSPARENCY AND ACCOUNTABILITY IN EDUCATIONAL INSTITUTIONS (Case Study at Rancairung 4 Public Elementary School, West Bandung Regency)

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### Abstract

*Educational Institutions are institutions or organizations that provide educational services to the public. The purpose of this study is to analyze the implementation of public sector accounting in improving financial transparency and accountability as well as the accounting principles used in accordance with government accounting principles in Educational Institutions (case study at Rancairung 4 State Elementary School, West Bandung Regency). The method used in this research is descriptive qualitative with data collection techniques through interviews, observation and documentation with the Principal, secretary and administrative staff at Rancairung 4 State Elementary School, West Bandung Regency which are then processed and analyzed to draw conclusions. Based on the results of the study, it shows that implementing effective public sector accounting can increase transparency, financial accountability and has implemented public sector accounting in accordance with government accounting principles even though there are still several obstacles limited human resources who manage it.*

**Keywords:** Public sector accounting, Education agency Rancairung State Elementary School 4 West Bandung Regency, transparency and accountability, Accounting Principles

### Introduction

#### Background

One of the strategic policy issues in Indonesia today is the performance accountability of government agencies. Accountability can be defined as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives through an accountability medium that is carried out periodically (Stanbury, 2003). Transparency and accountability in government financial management have important aspects to realize good governance. Public sector accounting plays a crucial role in this process by providing relevant and reliable financials.

Implementation is an application of a preparation that has been designed readily and carefully as well as in depth. Implementation is also usually carried out after a plan has been interpreted properly and by looking for the best. And so that a plan can be implemented perfectly, of course, other supporting elements are needed in its implementation. (Putri Ariella Belinda and Nevi Costar (2021). P.2)).

Public sector accounting in its evolution, which is described as a public fund accounting, is a way of accounting and review mechanism determined on the administration of public funds. Public funds are defined as funds owned by the public, rather than by individuals. These funds are usually administered or implemented by a public sector organization or a public private sector relationship. (Putri Ariella Belinda and Nevi Costar (2021). P.2)).

Accounting principles are guidelines and a set of rules that govern the way educational institutions prepare and report their financial information. These principles aim to ensure that the financial statements prepared by educational institutions are complete, consistent and reliable.

Educational Institutions are institutions or organizations that provide educational services to the public. Educational institutions have various levels ranging from primary, secondary, to higher education. Here the researcher explains a little profile of the educational institution being studied, Rancairung 4 State Elementary School carries a morning learning system with six days of learning a week. This school is accredited B with accreditation decree number 02.00/128/SK/BAN-SM/IX/2018, dated September 30, 2018. The commitment to providing quality education is reflected in the various programs run by the school, including adequate internet access and electricity sources from PLN. In addition, SD Negeri Rancairung 4 also has an official website <http://www.sdnempatrancairung.sch.id/> that facilitates access to information for parents and the community. The school is committed to providing holistic and character development-oriented education for students, so that they are ready to face the challenges of the future.

Muh. Arfan Chandra (2019) in his research on the Implementation of Public Sector Accounting for Institutions (Case Study at Makassar Tourism Polytechnic) argues that: Institutions must implement public sector accounting in accordance with the principles of Government Accounting Standards. This is supported by government regulations that require all regions including the Makassar Tourism Polytechnic to implement accrual-based SAP.

Putri Ariella Belinda and Nevi Costari (2021) in their research on the Importance of Public Sector Accounting Implementation in a Government Agency suggest that: public sector accounting is very important to implement because the implementation of public sector accounting has many positive impacts, especially on the quality of financial statements, indicating that the higher the implementation of public sector accounting, the better the quality of public sector accounting.

Another study was conducted by Alber Tanjung, Salma Yetti, Aldri Frinaldi and Syamsir (2023) on the Implementation of Education Policy towards Public Policy. This study concluded that the implementation of education policy and public policy are interrelated and have a close relationship. Education policy is one form of public policy produced by the government and public institutions to regulate and advance the education system in order to achieve certain educational goals. Implementation of education policy and public policy influence each other and are closely related in order to achieve educational goals and the needs of society as a whole.

Several previous researchers have examined that the importance of a public entity implementing public sector accounting. Therefore, researchers intend to find out whether public sector accounting affects transparency and accountability and the accounting principles used are in accordance with government accounting principles at Rancairung 4 State Elementary School, West Bandung Regency. The title raised in this research is Analysis of the Implementation of Public Sector Accounting in Improving Transparency and Accountability in Educational Institutions (Case Study at Rancairung 4 State Elementary School, West Bandung Regency).

### **Problem Formulation**

Based on the main thoughts that have been described in the background of the problem, the problems raised in this study are as follows:

1. How does the implementation of public sector accounting affect financial transparency and accountability in educational institutions?
2. How is the implementation of public sector accounting in accordance with government accounting principles?

### **Research Objectives**

In this study, researchers intend to determine the effect of transparency and financial accountability and the accounting principles used are in accordance with government accounting principles in educational institutions (case study at Rancairung 4 State Elementary School, West Bandung Regency).

### **Research Benefits**

This research is expected to benefit various parties:

1. For Researchers As one of the requirements to achieve a bachelor's degree and increase knowledge, as well as a means of applying theories that have been previously obtained.
2. For Readers This research is expected to add insight to readers, especially regarding the application of transparency, accountability and accounting principles in public entities.

### **Methods**

This study uses a descriptive analysis research method using a qualitative approach, namely collecting data directly through interviews with three people, namely the Principal, namely Mr. H Encep Suparman, S.Pd, the secretary, namely Mrs. Fitria Sundari, Sp.d and school administration personnel, namely Mr. goes A.Fitriana S.Ip at Rancairung 4 State Elementary School, West Bandung Regency which is then processed and analyzed to draw conclusions. The descriptive method according to Sugiyono is a method used to explain, investigate or examine the results of a study but not to draw a conclusion in a broader sense. In addition, Sugiono also said that a qualitative approach is a method of research based on the philosophy of post-naturalism used to consider the state of the object of a greeting, where a researcher is the main element, the technique of data collection is triangulation, then the analysis of a data is inductive, or qualitative and quantitative research findings prioritize meaning over generalization. Based on the foregoing, the implementation of this research using methods or descriptive qualitative with the aim of expressing facts or events, circumstances, events or facts, and variables that have occurred during this research, presenting the results of the research by stating what actually happened. This study interprets and describes data about the current situation and then further compares it with a predetermined regulation. Data collection techniques through literature study activities. The data is then analysed through data reduction, data presentation, data analysis and conclusion drawing.

The data collection method is a technique or method used to collect data. To obtain data that is relevant to the research objectives, data collection techniques are used, namely:

1. Observation

Is a systematic observation and recording of the symptoms observed. Data collection in this study was carried out by direct observation with actors who have a relationship with the object of research who understand the

purpose of carrying out a study and observing critically and carefully. Observation is done to observe things that are less realized by others. Observation is the easiest method in collecting data and information when compared to other methods.

2. Interview

Is a question and answer conducted by researchers with employees related to research.

3. Documentation

Is a way of collecting data through written relics, in the form of documents, archives, or annual reports in the office concerned.

## Results and Discussion

### Transparency

Transparency is the state of being clear, real and open. Transparency can be applied in various fields such as government, companies, relationships, research and schools. Transparency in schools is a situation where all people related to education can know the process and results of school decision-making and policies. The implementation of public sector accounting has increased transparency by providing financial reports that are more structured and easily accessible to the public. Accrual-based public sector implementation has increased transparency in financial reports in educational institutions.

School-based management is conducted in an open or transparent manner so that all school members and stakeholders are aware of the mechanisms for managing school resources. Furthermore, schools gain the trust and support of stakeholders. Openness can be done through the dissemination of information in schools and the provision of information to the community about the management of school resources to gain public trust in schools. The growth of public trust is the first step in increasing community participation in schools.

### Accountability

Accountability is a form of accountability of a person or organization for duties and obligations to interested parties. School financial accountability is the accountability of the school to internal and external parties related to the management of school funds. Good accountability can prevent financial problems such as fund irregularities or illegal levies. Accountability emphasizes the accountability of the implementation of education in schools, especially the achievement of school quality improvement targets. Schools manage resources based on laws and regulations and are accountable to the government, all school members and other stakeholders. This accountability includes the implementation of school management processes and components.

Public service-oriented school-based management focuses on improving the quality and quality of education services through improving the quality of related components. These components are as follows:

- a. Students, which concerns their readiness and motivation to learn.
- b. Teachers, in terms of their professional skills, morale and cooperation.
- c. The curriculum includes the relevance of the content and the operationalization of the learning process.
- d. Funds, facilities and infrastructure concern their adequacy and effectiveness.
- e. The community, especially its level of participation in the development of school programs.

The success of public service-oriented school-based management is mostly seen from the aspect of the level of customer satisfaction, both internal and external. Schools are said to be successful if they are able to provide services that equal or exceed customer expectations. Good school financial governance requires optimal management that is composed of optimal planning and implementation that is transparent, accountable and supports maximum learning quality.

### RKAS at Rancairung 4 Primary School, West Bandung Regency

The RKAS is the school's activity and budget plan, which contains a plan of activities that will be carried out by the school in one period of activity by including all sources of funds that will be received by the school by prioritizing school-based management philosophy. In accordance with the provisions of Law No 23 of 2014 for state satdikmen and satdiksus, the RKAS becomes part of the RKA of the Education Office and schools must record the RKAS in the RKA of the Education Office.

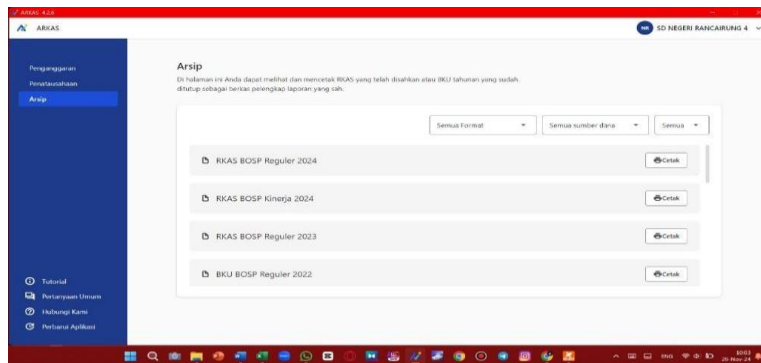
RKAS Function:

- a. As a guideline for school management
- b. As an illustration of school performance
- c. As a form of school accountability and transparency to stakeholders.
- d. As a controller of school programs and activities
- e. As an evaluation tool and planning material for the next medium-term school work.

The use of RKAS at Rancairung 4 State Elementary School in West Bandung Regency is through a computerized system using the application used, namely the ARKAS application which stands for the School Activity and Budget Plan Application.

ARKAS is an information system provided by the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) to assist education units in managing operational assistance funds (BOSP). ARKAS can assist education units in planning school activities, budgeting implementation, administration and accountability. Through ARKAS, education units are connected to the local district/municipal and provincial education offices in the process of planning school activities, data recapitulation, and accountability for budget management in education units. Through ARKAS, it is expected that the management of BOSP funds in education units will be more transparent, accountable and sustainable. ARKAS provides administrative convenience mainly related to the financial recapitulation of education units so that education units will be easier to manage financial management in order to improve the quality of education in Indonesia.

ARKAS has been used by SDN Rancairung 4 West Bandung Regency since 2020 until now in 2024. This application is used at school for internal school financial cashflow, which can only be accessed by the Principal, Treasurer, School Administrative Personnel. Each school uses this application to make General Cash Book (BKU) reports which are made per semester and per year, Budget Realization Reports and school Operational Reports. ARKAS application when used by school administrators until now has not been constrained by anything because the server is national level. The ARKAS financial application is very helpful for school administration work, especially for processing all financial processes at SDN Rancairung 4. Here I attach an image of the ARKAS financial application and its explanation below:



**Figure 1**  
**ARKAS financial application menu**  
 (Source: ARKAS financial application menu, 2024)

In the ARKAS application, there are 3 menus or features, namely Budgeting, Administration, and Archives. In the Budgeting feature, there are several options, namely Regular BOSP, Regional BOSP, Performance BOSP, Performance BOSP Silpa, and Others. Incidentally, what is often used at SDN Rancairung 4 is the Regular BOSP, Performance BOSP feature/menu. In the Administration menu/feature, there is a BKU (General Cash Book) for Regular BOSP every year, and it can be printed directly, in the "print" menu. In the print menu, there are many other optional features/menus, including the BKU (General Cash Book), BKPB (Bank Substitute Cash Book), BPP (Tax Substitute Book), BKPT (Tax Substitute Cash Book), Recapitulation of Realization, Substitute Book of Details of Expenditure Objects (ROB), Statement of Absolute Responsibility (SPTJM), Report on the Realization of Receipt and Expenditure of BOSP Funds, all of which can be printed between monthly, monthly, semi-annual, and annual timeframes. While in the "archive" feature/menu there are RKAS documents starting from 2020-2023 as well as the current year.

And there are additional menus, namely Tutorial, FAQ, Contact Us, and Update Application. For the time being, the tutorial, frequently asked questions, and contact us features are still under development. While the update application feature is often used to update the ARKAS application to the latest version.

I attach the following picture as a recapitulation of the realization of the use of BOSP funds for one year for the year 2023 at Sekolah Dasar Negeri Rancairung 4, West Bandung Regency:

**REKAPITULASI REALISASI PENGGUNAAN DANA BOSP**  
PERIODE TANGGAL : 01 Januari 2023 s/d 31 Desember 2023  
TAHUN 2023

NPSN : 20206231  
Nama Sekolah : SD NEGERI RANCAIRUNG 4  
Kecamatan : Kec. Ciampelas  
Kabupaten/Kota : Kab. Bandung Barat  
Provinsi : Prop. Jawa Barat  
Sumber Dana : BOS Reguler Revisi Anggaran Ke 1

No. Urut	8 STANDAR	SUB PROGRAM												Jumlah		
		1	2	3	4	5	6	7	8	9	10	11	12			
1	Pengembangan Standar Isi	0	0	610.000	0	0	0	0	0	0	0	0	0	0	0	610.000
2	Pengembangan Standar Proses	0	0	19.433.500	0	11.045.000	0	0	0	0	0	0	0	0	0	30.478.500
3	Pengembangan pendidid dan tenaga kependidikan	0	0	0	0	0	14.630.500	0	0	0	0	0	0	0	0	14.630.500
4	Pengembangan sarana dan prasarana sekolah	0	790.300	0	0	1.917.000	0	0	4.752.000	775.000	0	0	0	0	0	8.234.300
5	Pengembangan standar pengkitaan	1.747.500	0	500.000	0	27.182.400	0	8.413.700	0	0	0	0	0	0	0	37.843.600
6	Pengembangan standar perencanaan	0	0	0	0	165.000	0	0	0	0	0	0	0	0	75.000.000	75.165.000
7	Pengembangan dan pengembangan sistem penilaian	0	0	0	31.758.100	0	0	0	0	0	0	0	0	0	0	31.758.100
<b>JUMLAH</b>		<b>1.747.500</b>	<b>790.300</b>	<b>20.543.500</b>	<b>31.758.100</b>	<b>40.309.400</b>	<b>14.630.500</b>	<b>8.413.700</b>	<b>4.752.000</b>	<b>775.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75.000.000</b>	<b>198.720.000</b>

Saldo periode sebelumnya : Rp. 0  
 Total penerimaan dana BOSP periode ini : Rp. 198.720.000  
 Total penggunaan dana BOSP periode ini : Rp. 198.720.000  
 Akhir saldo BOSP periode ini : Rp. 0

Menyetujui / Kepala Sekolah : H. Encep Supaman, S.Pd  
 NIP. 196809081992121002

Bendahara / Penanggungjawab Kegiatan : Fitria Sundari, S.Pd.SD  
 NIP. 198108312014122002

**Figure 2**  
**Recapitulation of ARKAS financial realization**  
(Source: ARKAS financial application, 2023)

The figure explains that the Regular BOSP revenue for 2023 is Rp 198,720,000, while for the Performance BOSP for 2023 SDN Rancairung 4 has not yet received this funding source.

By using the ARKAS financial application, Rancairung 4 State Elementary School in West Bandung Regency concluded that it is an effort to maintain accountability and transparency in the management of the School Operational Assistance Fund (BOS). If ARKAS is fulfilled, supervision continues, the preparation is also facilitated by several automations. Everything is recorded digitally so that the concept of transparency that is expected at this time easily shows what the school spends on. Schools also no longer need to print a lot of paper to make reports because everything is done online and everything is integrated with each other. Then in terms of accountability, it can provide a sense of security in transactions, in managing BOS funds, schools can use the Education Report Card as a reference. Teachers can access achievements, shortcomings, main issues and recommendations for school needs that can be followed up on the Merdeka Mengajar (PMM) Platform. Later, the teachers will discuss the final results of the discussion, including the education report card data, which is outlined in ARKAS for the use of BOS funds.

The existence of ARKAS has made Rancairung 4 State Primary School in West Bandung Regency feel safer and more comfortable in planning and reporting the budget for the use of BOS funds because ARKAS makes the education budget much more independent and effective in accordance with the needs and situation in the school, all of which begins with Data-Based Planning (PBD). Through ARKAS, all BOS fund management is more transparent and accountable, so that the school and other school community members become more conducive because of the openness of information on the use of BOS funds.

**Accounting principles**

The following are generally accepted accounting principles Generally Accepted Accounting Principles (GAAP), namely:

1. Principle of order  
This means that you must strictly adhere to all the rules and regulations set forth.
2. Consistency principle  
That in every accounting and financial reporting process, you apply consistent standards.
3. The principle of sincerity  
It's about being impartial and putting accuracy above all else.
4. The principle of method constancy  
The methods used in the accounting process will be consistent in the preparation of each financial statement. This makes it easier for people to understand and compare the reports.
5. Non-compensation Principle  
Everything both positive and negative must be reported thoroughly and transparently.
6. Precautionary principle  
Any form of speculation will not impact the reporting of financial data.

7. Principle of continuity  
Any asset valuation assumes that the organization will continue to operate in the future and can help maintain a good balance between the district's assets.
8. Principle of periodicity  
This means that revenue reporting is divided based on a standardized time period. This could be a fiscal quarter, fiscal year, or any other type of time period deemed acceptable.
9. The principle of materiality  
Accounting and finance will fully disclose the financial situation of the organization.
10. The principle of good faith and above all  
Everyone involved is expected to act honestly and transparently.

Generally Accepted Accounting Principles (GAAP) have been used by Rancairung 4 State Primary School in West Bandung Regency to ensure that the school's finances are accurately recorded and managed. Applying GAAP principles also helps the school administration ensure that its financial statements are complete, consistent, accurate, comparable for each reporting period and the transparency of financial disclosures is clear.

The results showed that Rancairung State Elementary School 4 West Bandung Regency has implemented public sector accounting in accordance with generally accepted accounting standard principles and has increased its transparency and accountability. This is indicated by the use of the ARKAS financial application provided by the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) for all schools has been used until now because it makes it easier for schools to carry out the planning, administration and reporting processes. The use of the ARKAS application is an effort by schools to maintain accountability and transparency in the management of School Operational Assistance (BOS) funds. The successful implementation of public sector accounting in schools is also supported by applying Generally Accepted Accounting Principles (GAAP) to the school's financial statements.

## CONCLUSION AND SUGGESTION

### Conclusion

Based on the results and discussion in the previous chapter, it can be concluded that Rancairung 4 State Elementary School in West Bandung Regency has used the ARKAS application in implementing public sector accounting in its financial statements to increase transparency and accountability. It has also been based on Generally Accepted Accounting Principles (GAAP) in its financial resistant reports.

However, this study also found several obstacles that need to be overcome such as the lack of trained accountants or what is called the lack of human resources in this field because it is only held by one person all school administration usually in other schools there are 2 school administration personnel which causes publications on the school website to not be updated or the latest. These constraints hinder the optimization of public sector accounting implementation and require further attention.

### Suggestions

Based on the results of research conducted at Rancairung 4 State Elementary School, West Bandung Regency, the researchers proposed suggestions to:

Rancairung 4 State Elementary School in West Bandung Regency to add one more administrative staff so that the website for financial reporting seen by the public is up-to-date and work on administrative and financial matters is not overloaded because of the amount of work done.

### Appendix

Here I attach an attachment when the interview is as follows:

1. Introduce yourself first, name, age, domicile, where do you study, major and what semester?
2. Sorry, whose mom and dad?
3. May I interrupt your time, please tell us a bit about your school profile?
4. How do you present the financial statements here?
5. How to improve the accountability and transparency of school financial management?
6. What is the ARKAS financial app?
7. How is the ARKAS financial application used?
8. What features/menus are there in the ARKAS financial application?
9. How long does it take to use this ARKAS financial application?
10. What obstacles does the ARKAS financial application cause when making financial reports?
11. Does this ARKAS financial application help your work?
12. Can this app help with the school's financial work in that timeframe?
13. Are there any other obstacles in the process of becoming a School Administrative Officer?
14. Are the accounting principles used by the school in accordance with GAAP?

15. How are the GAAP principles applied

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