

Recording of Cash Expenditures and Receipts in School Operational Assistance Funds (BOS) based on Accounting Information Systems at MA Plus Al-Ittihad

Baiq Dewi Lita Andiana

Universitas Islam Al-Azhar, Indonesia

dewilita123@gmail.com

Abstract

This study aims to understand the accounting information system in cash receipts and cash disbursements in school operational assistance funds (BOS). The variables used in this study are Accounting Information Systems, Cash Receipts and Cash Expenditures. The method used in this study is a qualitative method by utilizing data collection techniques and then conducting observations, interviews, documentation, triangulation and literature study. The data used in this study is primary data using observations and interviews with MA Plus Al-Ittihad Bima City. Where the resource persons in this study were the principal, school committee and BOS treasurer at MA Plus Al-Ittihad Bima City. The data analysis technique used is the analysis before in the field, analysis during and after in the field, reducing data, displaying data and drawing conclusions. Based on the results of this study, it shows that the Accounting Information System on the School Operational Assistance (BOS) fund in schools is in accordance with the assistance of an internal control system to be able to produce credible and reliable information and can record errors that have occurred so that they can be corrected in them. There are external controls, administrative controls, operational controls, document controls and security controls. For Cash Receipts, the BOS funds used were based on the technical manual for School Operational Assistance (BOS) funds. In Cash Expenditures on BOS funds, schools have used Regular BOS funds to finance the operational implementation of education in their schools.

Keywords

accounting information system;
cash receipts; cash
disbursements



I. Introduction

An accounting information system is an organizational component that collects, categorizes, processes, analyzes, and communicates targeted financial information for decision making to internal and external parties. With the accounting information system, it is hoped that the management can streamline resources so that school operational activities can run as well as possible in order to obtain better and maximum quality and quantity of teaching. According to Dr. Iskandar Muda., SE., M.Sc., Ak., CA. et al (2017: 49) The definition of an Accounting Information System is one of the most important parts of all information required by management. Accounting Information System (AIS) is a sub-system of the Management Information System that provides accounting and financial information, as well as other information obtained from routine processing of accounting transactions.

An indicator of the application of the right accounting system in schools is to carry out accounting properly and correctly. Schools are educational institutions that have an identity and legal basis. Therefore, the accounting records and the preparation of financial

statements must also be oriented to PSAK NO. 45 so that the financial statements presented have the trust of all parties.

Accounting information systems can also play an effective and efficient role, so management needs internal control. This internal control is used to prevent, detect, as well as correct an error or deviation that occurs in an accounting information system, so that with the holding of an internal control system it is used to maintain an organization's assets, check, accuracy, and reliability of data in accounting, encourage efficiency and compliance with management policies. To get this picture, it is necessary to evaluate the school accounting information system and school internal control.

Cash receipts is a cash receipt transaction that causes an increase in the assets of a company or agency in the form of cash. The system for recording cash receipts is very necessary for controlling cash inflows, with this we can see how much cash comes in and is received so that it is easy for us to make a budget for the future in carrying out activities. According to Marshall B. Romney and Paul John Steinbart (2017: 442) the main purpose of the cash receipts function is to secure customer remittances. Special control procedures must be used because cash is very easy to steal.

Cash disbursement is a cash disbursement transaction that causes a reduction in the assets of a company or agency in the form of cash, banks, or other cash equivalents. Due to this, the recording of cash disbursements is very necessary, to see how much cash is used for expenditures for needs or necessities purchased by the school. In order to know in terms of the future budget, how much will be spent on school expenses.

Education is a very important human need because education has a duty to prepare Human Resources (HR) for the development of the nation and state (Pradana et al, 2020). According to Astuti et al (2019) Education is an obligation of every human being that must be pursued to hold responsibilities and try to produce progress in knowledge and experience for the lives of every individual. Education is one of the efforts to improve the ability of human intelligence, thus he is able to improve the quality of his life (Saleh and Mujahiddin, 2020). Education is expected to be able to answer all the challenges of the times and be able to foster national generations, so that people become reliable and of high quality, with strong characteristics, clear identities and able to deal with current and future problems (Azhar, 2018). Education and skills are the main keys in gaining social status in community life (Lubis *et al*, 2019).

Education is an activity that is needed for every human being. One of the efforts carried out by the government in Indonesia for the implementation of the compulsory education program is to obtain a higher quality level of access to education and services to the world of education by implementing a program of providing funds or financial assistance to students. The program for providing these funds is school operational assistance or better known to the wider community as the BOS Fund.

The School Operational Assistance Fund (BOS) is a government program which is basically to provide funding for non-personnel operating costs for basic education units as implementing compulsory education programs. The BOS program is expected to be managed properly and correctly in accordance with the principles of School-Based Management (SBM). Therefore, in managing the School Operational Assistance (BOS) funds, it is required to develop professional, transparent, and accountable fund management so that the intended use is established. According to the Minister of National Education Regulation number 69 of 2009, the standard non-personnel operating costs are the standard costs required to finance non-personnel operations for 1 (one) year, as part of the overall education fund so that education units can carry out regular and continuous educational activities according to the National Education Standards. BOS is a government

program which is basically to provide funding for non-personnel operating costs for basic education units as implementers of the compulsory education program. However, there are several types of investment and personnel financing that are allowed to be financed with BOS. This study aims to determine the application of accounting information systems at the MA Plus Al-Ittihad school in Bima City, how to apply cash receipts to school operational assistance funds and how to apply cash disbursements to school operational assistance funds to determine the management of the BOS funds.

II. Research Method

This study uses a qualitative method with a descriptive approach. The object of this research is the accounting information system in cash receipts and cash disbursements in the school operational assistance fund (BOS). The type of data used in this study is primary data obtained from direct interviews with school principals, treasurers of school operational assistance, school committees and one of the teachers. This research was conducted at MA Plus Al-Ittihad Bima City.

The analysis used in this research is the analysis before in the field where the analysis is carried out on the data from the preliminary study to determine the focus of the research, but the focus of this research is still temporary or not fully, the next is the analysis during and after the field by conducting intense interviews, After that, reduce the data and then draw conclusions.

III. Results and Discussion

3.1 Accounting Information System on the School Operational Assistance Fund (BOS) as an Internal Control Tool for MA Plus Al-Ittihad Bima City

MA Plus Al-Ittihad Kota Bima to produce credible and reliable information requires an internal control system, to be able to record errors that have occurred so that they can be corrected. Internal control can be grouped into 5, namely:

a. External Controls

The control of MA Plus Al-Ittihad Kota Bima is carried out by the school treasurer to ensure that money comes in and money goes out, and expenses or income can be displayed on the admissions and quarterly cash disbursements.

b. Administration Controls

MA Plus Al-Ittihad Kota Bima carried out the formation of plans such as the assignment of the school treasurer to the preparation of school financial reports, so that they could be adjusted to the realization of the budget, which had been budgeted.

c. Orational Controls

MA Plus Al-Ittihad Bima City saaThe recording of cash receipts and disbursements requires real data, as evidence that cash in or cash out is actually used properly. So that there are no errors in recording. With this, evidence such as a purchase receipt is needed.

d. Document Controls

MA Plus Al-Ittihad Bima City, document control or financial reports must be communicated properly. At the time of cash disbursements and receipts must be recorded based on the system in use.

e. Security Controls

MA Plus Al-Ittihad Bima City in the preparation of financial statements, prepared through applications that have been determined from education funds. By using a code

or password as a security for the financial statements so that they are not misused by external parties and internal parties.

3.2 Information System on Cash Receipts on School Operational Assistance Funds (BOS)

Information system used in cash receipts in new funds on school operational fee (BOS) used, based on the manual on school operational assistance funds (BOS). The cash receipt system on school operational assistance funds (BOS), as follows:

- a. Fill, send and update basic education data (form BOS-01A (student form), BOS-01B (school form), BOS-01C (former for educators and educators), BOS-01D and BOS-01E) completely into the system that has been provided by the Ministry of Religion.
- b. Make sure the data entered in the Dapodikmen is in accordance with the real conditions of the school.
- c. Verify the amount of funds received with existing student data.
- d. Announcing the amount of funds received and managed by the school and the planned use of BOS funds (RKAS) on the school notice board signed by the principal, treasurer and head of the school committee. (form BOS-03 (fund user plan every quarter).
- e. Announce the announcement of BOS funds on the bulletin board (former BOS-04 (Report on the use of BOS funds) or form BOS-k3 (general cash book) and BOS-07 (book of receipt of goods).
- f. Inform in writing the recapitulation of acceptance and use BOS funds to parents of students every semester at the same time as the meeting of parents of students and schools at the time of receipt of report cards.
- g. Formal and material responsibility or the use of received BOS funds.
- h. Prepare and sign the cash closing register and cash check minutes (BOS-K7b (cash closing register) and BOS-K7C (cash check minutes).
- i. Make a report on the realization of the use of quarterly BOS funds (form BOS-K7 (realization of budget types) and BOS-K7A (recap of use of funds)) at the end of the quarter as a form of accountability for the use of funds and stored in schools for monitoring and auditing purposes.
- j. Enter the data on the use of BOS funds every quarter into the online system via www.bos.kemendiknas.go.id.
- k. Make bookkeeping in an orderly manner (form BOS-K3 (BKU), BOS-K4 (cash cash subsidiary ledger), BOS-K5 (bank subsidiary ledger) and BOS-K6 (tax subsidiary ledger).
- l. Provide services and handling public complaints.
- m. Sign a statement of responsibility stating that BOS received has been used according to the BOS NPH (attachment of BOS-K7 format (goods receipt book).

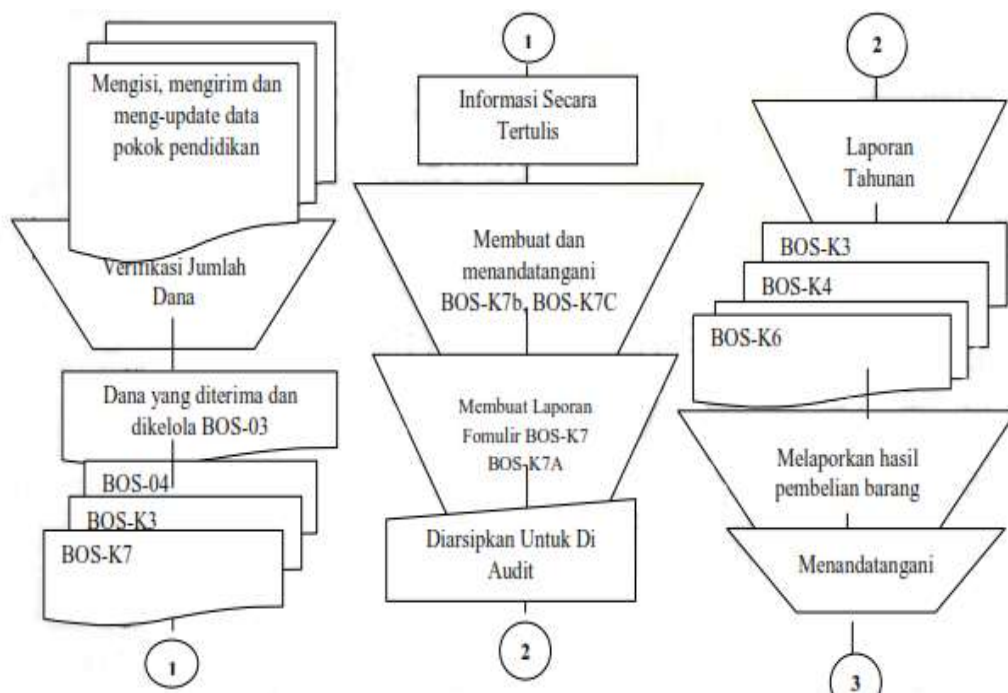


Image: Cash Receipt Flowchart

From the results of interviewing the distribution of BOS funds to the school principal, the receipt of BOS funds at MA Plus Al-Ittihad Bima City every quarter. Interview with the BOS Treasurer Receipts of BOS MA Plus Al-Ittihad funds in Bima City every quarter, where the first quarter (January-March) is the third quarter, second (April-June), third quarter (July-September), fourth quarter (October-December). As for the interview with the teacher receiving BOS funds SMK Islam Nurul Ikhwan Selabintana once every quarter, and interviews with the school committee that the receipt of BOS MA Plus Al-Ittihad funds in Bima City is once every quarter.

3.3 Information System for Cash Expenditures on School Operational Assistance Funds (BOS) Received by MA Plus Al-Ittihad City of Bima

Schools use the Regular BOS Funds to finance the operational implementation of education in schools including the following components:

- a. Admission of New Students.
- b. Library Development.
- c. Implementation of Learning and Extracurricular Activities.
- d. Implementation of Learning Assessment and Evaluation Activities.
- e. Implementation of School Activities Administration.
- f. Professional Development of Teachers and Education Personnel.
- g. Power and Service Subscription Financing.
- h. Maintenance of School Facilities and Infrastructure.
- i. Provision of Learning Multimedia Tools.
- j. Organizing Skills Competency Improvement Activities.
- k. Organizing Activities to Support the Absorption of Graduates and/or.
- l. Payment of Honor.

IV. Conclusion

From the results of research at MA Plus Al-Ittihad City of Bima, it can be concluded that the conclusions are as follows:

- a. MA Plus Al-Ittihad Bima City has implemented a good and correct accounting information system as seen from the management of school operational assistance funds (BOS) and its internal control to find out errors and can be corrected as well as possible which includes: External Controls, Administrative Controls, Operational Controls, Document Controls and Security Controls.
- b. In terms of cash receipts, the distribution of school operational assistance funds (BOS) is reported once every quarter in stages on a regular basis to ensure accuracy.
- c. The information system for cash disbursements on BOS funds at MA Plus Al-Ittihad City of Bima uses regular BOS funds where the BOS costs are used to finance the operations of providing education.

References

- Ardana, I Cenik / Lukman, Hendro. 2016. Sistem Informasi Akuntansi. Jakarta: Mitra Wacana Media.
- Astuti, R.W., Waluyo, H.J., and Rohmadi, M. (2019). Character Education Values in Animation Movie of Nussa and Rarra. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). P. 215-219.
- Azhar, A. (2018). Students' Trends in Islamic Communication Postgraduate in 2010-2016 State Islamic University of North Sumatera (UINSU). Budapest International Research and Critics Institute (BIRCI-Journal), P.206-214.
- Destina sari. 2017. Evaluasi Sistem Informasi Akuntansi Atas Prosedur Penerimaan Dan Pengeluaran Kas Dana Bantuan Operasional Sekolah (BOS). Jurnal Sarjana Universitas Bandung Surakarta.
- Julia Citra 2017. Evaluasi Sistem Informasi Akuntansi Penerimaan dan Pengeluaran Kas Dana Bantuan Operasional Sekolah (BOS) Pada MTSS PP Raudatusalam Rambah. Jurnal Akuntansi Universitas Pasir Pangaraian Rokan Hulu.
- Lubis, R., et al. (2019). Survival Strategy for Lokan Seekers in Paya Pasir Village, Kec. Marelan, Medan, Indonesia. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). Volume 2, No 1, Page: 293-303.
- Marshall B. Romney, Paul John Steinbart. 2017. Sistem Informasi Akuntansi. Jakarta : Salemba Empat.
- Permendikbud 6 Tahun 2011 tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Sekolah (BOS).
- Pradana, D. A., et al. (2020). Nasionalism: Character Education Orientation in Learning Development. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Volume 3, No 4, Page: 4026-4034.
- Putu Wahyu Mahayusa, Gede Adi Yuniarta dan Ni Kadek Sinarwati 2017. Jurnal: "Evaluasi Sistem Informasi Akuntansi Atas Prosedur Penerimaan dan Pengeluaran Kas Dana Program Bantuan Operasional Sekolah Menengah Atas Negeri 1 Busungbiu Kabupaten Buleleng". Vol. 8 No. 2
- Raisa, Stephanie, janis. 2017. Analisis penerapan PSAK No.45 tentang pengelolaan laporan keuangan entitas nirlaba pada jemaat gmist pniel biau Kab, Kep. Sitro. Jurnal Universitas SAM Ratulangi.

Saleh, A., Mujahiddin. (2020). Challenges and Opportunities for Community Empowerment Practices in Indonesia during the Covid-19 Pandemic through Strengthening the Role of Higher Education. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). Volume 3, No 2, Page: 1105-1113

Sugiyono. 2017. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Alfabeta.