School Operational Assistance Fund (BOS) Accounting Information System as an Internal Control Tool

Sindik Widati¹, Wisnu Setyawan², Sinah Riyahab³
¹-³ Universitas Pelita Bangsa, Inspeksi Kalimalang Street No.9, Cibatu, South of Cikarang, Bekasi District, West Java Province, 17530, Indonesia
Email: sindikwidati@pelitabangsa.ac.id

ABSTRACT
This study examines the accounting information system as an internal control tool over cash deposits and disbursements on the School Operational Assistance Fund or in Indonesian called Bantuan Operasional Sekolah (BOS). To enforce accountability and transparency in the use of the BOS Fund, which is one of the important sources of funds for education in Indonesia, it is very important to implement a strict monitoring mechanism. This research approach uses qualitative and descriptive research methods, which combine primary data collection, document analysis, interviews with stakeholders, and direct observation of the accounting information system that regulates the process of receiving and spending BOS funds. The framework includes elements of planning, in this case including the initial stage of making the RKAS, then implementation by carrying out the RKAS by procedures and paying attention to internal controls. Furthermore, the reporting stage leads to the realization of the RKAS, where all stages use an integrated information system. Based on the research results, SMK Darurrohman already has a computerized information system that is available to the public. This system is designed to receive and distribute BOS funds by the guidelines outlined in the BOS guidebook and adequate and accurate control mechanisms. Accounting information systems play a key role in supporting the implementation and maintenance of effective internal controls in an organization. Suggestions for the sustainability of BOS fund management for SMK Darurrohman Sukawangi include utilizing BOS to maintain and improve the quality and quantity of education, emphasizing routine, and implementing job rotation.

Keywords: Accounting Information Systems, Internal Control, School Operational Assistance Funds (BOS)

Introduction
The survival and development of the company are the main goals that every company wants to achieve. All activities carried out to achieve this must be supported by good management conditions as managers. Apart from being needed to achieve organizational goals, management also needs to achieve the goal of balance between competing aims, objectives, and organizational interest parties' activities. Another goal of management is to achieve efficiency and effectiveness, namely the two main concepts for measuring management performance achievements. So that all these goals can be achieved, managers are required to have the ability to analyze and use accounting data [1].

To realize company goals efficiently and effectively by established policies, management requires internal control. The same is true for management in educational institutions. The internal control system is needed by school managers, especially in school financial management. Good or bad financial management of educational institutions will affect the quality of educational services at the institution. School financial management is based on the principles set out in Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding, namely the principles of fairness, efficiency, transparency, and public accountability.

Some of the main tasks are organizing accounting and submitting accountability reports in the form of financial statements by the Statement of Government Accounting Standards contained
in Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards of the government's non-profit institutions, schools, must also seek financial resources to provide education services based on applicable regulations. This activity can be referred to as education funding [2].

It is common for fraud to occur even in cases when recipients of BOS funds have strong internal controls and an accounting information system. We still frequently come across boss funds being misappropriated. As an illustration, consider the instance of SMKN 2 Kisaran, where the principal embezzled up to IDR 900,000,000.00 in BOS funding [3]. In reality, even though BOS monies are sent straight to schools, there are still a lot of situations in which local governments can use school administrators to stop the misuse of BOS funds. An ideal accounting and control system is required to stop many forms of BOS money misuse.

Education is one of the keys to improving people's standard of living. Law Number 47 of 2008 concerning compulsory education states that every citizen aged 6-15 years must attend basic education until graduation at the expense of the government and/or regional government. In Law, Number 47 of 2008 there is a guarantor of compulsory education, namely every Indonesian citizen of compulsory education age who comes from a family that cannot afford education, the Government and/or regional government is obliged to assist with education costs by applicable laws and regulations. To carry out the obligation to provide free basic education, the government created BOS.

The BOS is a governmental initiative aimed at financially supporting non-personnel operational expenses in schools. Administered by the Ministry of Education and Culture, the BOS Program mandates that the distribution and management of funds adhere to the guidelines outlined in the Technical Guidebook for the Use of BOS funds. This guidebook is jointly published by the Ministry of Education and Culture and the Ministry of Religion, the latter being the technical ministry overseeing the implementation and allocation of BOS fund programs. The use of BOS funds is dependent on a cooperative agreement and a decision-making process involving the school’s BOS team, teacher council, and school committee. These funds will be used to finance school operations, promote education, and procure school facilities and infrastructure, all by relevant legislation [4].

The main purpose of the management of educational funds, especially BOS, is to ensure that the available funds are used for normal school activities and that larger funds can be reinvested, while at the same time ensuring that educational funds are properly allocated [5]. School financial management requires the use of accounting information systems. It is envisaged that the approach will increase accountability for budget use. An effective accounting information system demonstrates the existence of internal controls that can generate accurate and trustworthy data while lowering the error rate.

Minister of Education and Culture Regulation (Permendikbud) of the Republic of Indonesia Number 1 of 2018 states that to improve access and quality of education as one of the national development priorities, it is necessary to encourage regional governments to provide education for the community through allocating BOS funds. The government generally provides SMA/SMK/MA BOS funds to provide affordable and quality education services for all levels of society. The amount of funds received by each school is calculated based on the number of students per school and the SMA/SMK/MA BOS fund units [6].

Good management practices are therefore necessary for the financial management of Indonesian educational institutions. One of the most important prerequisites for raising the caliber of educational institutions is effective management. This is because sound financial management will have a significant impact on how effectively financing is implemented to enable all school activity programs to achieve their objectives [7].

Darurrohman Islamic Vocational School-Sukawangi is an Islamic Vocational High School
based on Islamic boarding schools under the auspices of the Maarif Nahdatul Ulama (NU) educational institution, this school was founded in 2006, located at Kaum 1 Street No. 5, Bulak Temu, Etc. Sukabudi, District. Sukawangi, accredited B is still growing today. Based on observations made, the author found problems that occurred at Darurroh Islamic Vocational School-Sukawangi, namely that there was a delay in the accountability process for the funds received because the school experienced obstacles in the process of making SPJ, especially in the process of submitting the budget report as evidence by the relevant department using BOS funds. In the accounting information system, this reporting is very important because it aims to convert financial data into the required financial information. So the impact that arises from delays in making reports by certain sections will hamper the process of communicating financial information to internal and external parties in the school.

The importance of BOS Funds in improving the quality of education has made it the focus of attention of the government and various related parties. However, with a large number of funds managed and a variety of uses, strict control and supervision are needed to ensure that these funds are used correctly, transparently, and by applicable regulations. One very important tool in maintaining control and supervision of BOS funds is the accounting information system. Accounting information systems play a key role in managing cash receipts and disbursements, as well as providing accurate and real-time information to parties involved in making decisions regarding BOS funds. Therefore, analysis of accounting information systems in the context of the BOS Fund is very relevant and important.

One effort to ensure that BOS remains alive and able to compete in contributing to improving the quality of education is how schools can manage and deliver accounting information systems quickly and precisely [8]. The use of accounting information systems in managing BOS funds also faces new challenges and opportunities. The use of technology can increase efficiency, accuracy, and transparency in managing BOS funds, but it can also pose risks if the system is not strong enough and is not properly monitored. Management of BOS funds is the main factor in the success of the BOS fund program and can be used by the technical instructions that apply to BOS funds. However, up to now, there are still acts of misappropriation of BOS funds [9]. For this reason, the management of BOS funds is expected to improve the quality of education.

Accounting Information System for Management of BOS Funds according to [10], namely:
1. Schools register school data submitted to the Provincial Office
2. The provincial office verifies school data which will be given a decision to approve or disapprove, if approved the provincial office will recap the school data
3. The Ministry of Education and Culture will pay School Operational Assistance funds to the provincial service account
4. The provincial department will pay BOS funds to the school account.

Accounting information systems can serve as valuable tools for effective and efficient management, necessitating the implementation of internal controls. These internal controls are essential for preventing, detecting, and correcting errors or deviations within an accounting information system. Establishing an internal control system allows companies to protect assets, verify the accuracy and reliability of accounting data, and increase efficiency while ensuring compliance with business policies. To comprehensively understand this scenario, it is important to conduct an assessment of both the school’s accounting information system and internal control mechanisms [9].

Technology related to information technology equipment refers to the physical framework responsible for housing and protecting computer and network resources. Transaction processing system technology, on the other hand, encompasses both hardware and software components that work in synergy with each other to perform business transactions [11]. The development of
information technology is being used by various business entities to advance the world of business through information systems in every daily business activity that touches almost every level of global society [12].

The internal control systems involve organizational plans and operational procedures designed to oversee the management of organizational assets, validate the truth and accuracy of accounting data, and promote compliance with management policies [8]. The organizational structure comprises process activities and procedures [13]. According to YPIA's quote (2013: 10) from the Committee of Sponsoring Organization of the Treadway Commission (COSO) in 1992, it is stated that the internal control system is a process involving the board of commissioners, management, and other personnel. This system is designed to provide reasonable assurance regarding achieving three main objectives: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. COSO describes the components of internal control as follows:

1. Control environment, which forms the basis for all components of internal control and can establish discipline and structure.
2. Risk assessment, which involves a dynamic and interactive process to identify risks to achieving objectives.
3. Control activities are actions established through policies to help ensure that management directives aim to reduce risks to achieving objectives.
4. Information and communication, an essential component for any entity to carry out its responsibilities in support of achieving objectives.
5. Monitoring activities, which are evaluation activities in various forms that are ongoing.

The process of receiving money in the form of cash, to increase wealth is called cash receipts. A systematic cash receipt recording system can help control the cash receipt system. An overview of the amount of money received and the ease of budgeting in the future is carried out in this system. Romney and Paul John Steinbart (2017: 442), Guaranteeing the security of customer money transfers is the main objective of the cash receipts function [14]. Special management procedures are needed to control cash which is vulnerable to potential misuse and theft. A cash disbursement is a transaction that results in a reduction in the assets of a company or agency, especially in the form of cash, bank deposits, or other cash equivalents. It is essential to maintain a systematic recording of cash expenditures to track the amount of cash used for essential purchases or expenses incurred by the school. This recording process is crucial for assessing the allocation of funds and understanding the extent of cash utilized for school-related needs. It also aids in future budget planning by providing insights into anticipated expenses for various school-related activities.

Based on research results [10], the description of the implementation of internal control over BOS funds is said to be in the good category at MTs Al Khairiyah Cianjur using a questionnaire given to employees with the results of a relationship measuring 82% or having a strong relationship between internal control and management. BOS Fund finance. In line with [15] which optimizes information technology in managing BOS funds, it is stated that schools benefit from the education department and can control budget use through systems and regular audits.

This research aims to find out the application of the accounting information system at the Daruurohman Sukawangi Islamic Vocational School, Bekasi Regency, how it is applied in cash receipts for school operational aid funds, and how it is applied in cash disbursements in school operational aid funds to find out the management of BOS funds.

**Method**

This type of research is qualitative research, which is a process of searching for data to understand social problems based on holistic research formed by words and obtained from...
scientific situations. The research location is Darurrohman Sukawangi Islamic Vocational School, Bekasi Regency. The data collection method uses primary and secondary data through document analysis, interviews with related parties, and direct observation of the accounting information system used in the BOS cash receipt and disbursement process. The data analysis method uses qualitative descriptive analysis, namely to investigate circumstances and conditions, the results of which are reported in the form of a research report [16].

Informants are people who are used in research to provide information about the situation or conditions behind the research. Informants who are the background of this research are the school principal as the person in charge of the boss's funds at the school, the school boss's treasurer as the preparer of reports and archiving of incoming and outgoing funds accompanied by proof of receipt, and finally, the school operator who is in charge of entering school and student data in the Dapodik application use for get school operational assistance funds that are by the real data entered.

Based on Figure 1, the framework, there are several stages after the school receives BOS funds. The first stage is the planning stage where the school makes a plan that is contained in the school activity and budget plan (RKAS). The next stage is implementation, which starts after the school has reported the RKAS in the ARKAS system. Furthermore, the reporting stage is the activity of reporting the realization of the RKAS. In all activities, management analysis is carried out with monitoring in the form of internal control in each activity to avoid fraud.

Data collection in this research uses the following techniques 1) Observation, namely the initial technique for data in qualitative research collected through the observation method, namely making observations in terms of the views and beliefs of the subjects at that time. 2) Interview by asking something to someone who is the informant or respondent. In the research, interviews were conducted with direct questions and answers, so that respondents could provide unlimited and in-depth information from various perspectives 3) Documentation, namely the technique of collecting data and information through searching and finding evidence.

Results and Discussion
Darurrohman Islamic Vocational School is a private vocational high school located in West Java Province, precisely on Kaum I Street No.5 Bulaktemu, Sukabudi village, Sukawangi subdistrict, Bekasi district which was founded by Dr. Sukaramarwan, M.Pd in 2006 and at the same time became the first principal of the school. After his term of office expired, he was replaced by Mr. M.Yadi, S.Pd., M.M in 2012 until now. Darurrohman Islamic Vocational School is also the
same as vocational schools in general in Indonesia, the school education period at Darurrohman Islamic Vocational School is taken over three academic years, starting from class X to class XII. To obtain BOS funds, it is stated in Bekasi Regent Regulation No. 40 of 2020 concerning General Guidelines for BOS Funds within the Bekasi Regency Education Office.

Based on the results of interviews that have been conducted, the stages in obtaining BOS funds are as follows:

a. Understand the procedures for obtaining School Operational Assistance Funds (BOS)

b. Schools must have an operational permit registered with the Education Department

c. Schools must also have dapodik (Primary Education Data) as a source to be a reference for the government in assisting because it contains student data provided that the school has NPSN (National School Principal Number)

d. Principal's decree from the foundation (if private school),

e. Schools must have students registered at Dapodik with supporting documents including a junior high school diploma or graduation certificate (for students who have not received a diploma), parent or guardian's ID card, and family card (KK).

After the school has fulfilled the steps mentioned above, the school then makes a School Expenditure Budget Plan (RAKS), to propose the application of funds according to the number of students, as stated in the following diagram:

![Diagram](image-url)

Figure 2. Flow diagram of the Darurrohman Vocational School Expenditure Budget Plan

Based on Figure 2, the RAKS that have been submitted, the school will then adjust the allocation of funds. Based on the suitability of the number of students and allocation of funds and RABS, BOS funds can be disbursed directly by the Ministry of Finance to the school. Together with student data collection, the school's planning is the first step in the management of BOS finances. As a foundation for managing BOS money and ensuring that the use of funds is appropriate, the School Expenditure Budget Plan was created.

**Planning**

Planning activities are the initial stage in management analysis, where the school and all parties involved coordinate to make activity plans and school budgets for the receipt of BOS funds. The person in charge of the school, the principal, the treasurer, a member of the teacher council, and the school committee are all involved in the planning process for handling BOS finances. The planning process starts with the management team, which consists of the school committee, teachers, and bosses. After that, several school stakeholders—that is, parties with an interest in the school—are involved and perform their respective tasks, including the school committee, teacher
council, and boss management team. The first stage in getting ready for RAKS is determining the needs of the school in one year. After creating a budget plan, the team shares it with the principal, teachers, and school committee. Afterward, RAKS is posted on the notice board so that everyone in the school is aware of it.

### Table 1. Determination of School Activity Plans and Budgets

<table>
<thead>
<tr>
<th>No</th>
<th>Activity</th>
<th>Executor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Preparation of RKAS</td>
<td>District Education Department</td>
</tr>
<tr>
<td>2</td>
<td>Input RKAS into the application provided</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Submission of RKAS input results in hard copy (printout) form (verified by the Bekasi District Education Office)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Ratification of RKAS</td>
<td></td>
</tr>
</tbody>
</table>

Next, the school will record the cash receipts for the BOS funds received into the cash receipts accounting information system for the BOS funds received. Recording cash receipts and disbursements at Darurrohman Islamic Vocational School uses the ARKAS application (School Activity Plan and Budget Application) which was created directly by the Ministry of Education and Culture of West Java Province. In this archive application, there are several menus including the following:

![System login display](image)

Figure 3. System login display

The login display is the initial display of the information system for recording cash receipts and disbursements of BOS funds. The login button functions for admins to enter the next display of the ARKAS application.
This display is to inform the school treasurer whether cash receipts and disbursements of BOS funds have been approved or not. If it has not been approved by the provincial Ministry of Education and Culture, school financial reports or purchases of goods that do not comply with the BOS funding instructions and techniques will be required.

This display shows the boss's expenditure of funds for purchasing school activity programs such as purchasing computers, hard disks, VGA, electricity tokens, and so on for school needs.
This General Cash Book contains monthly spending records. So this general cash book is entered by the treasurer every day and will be closed at the end of the month.

**Fund Management**

BOS funds must be managed by a collective agreement and decisions made by the School Committee, Teacher Council, and BOS Management Team. This agreement and decision must be documented in the RKAS/RAPBS as one of the revenue sources, in addition to funds received from the region's government or other acceptable sources. The agreement regarding the use of BOS funds (and other funds) must be recorded in writing and signed by all attendees of the meeting in the form of meeting minutes. The impact of school budgets on student outcomes is multifactorial; budgetary expenses cannot be viewed as exogenous variables in the field of education because they affect both the budget and the performance of the students. The funding of primary and secondary education is a multifaceted process that aims to achieve multiple goals. Strictly speaking, the system's goal is to allocate enough funds to enable every kid to have access to education, while also minimizing the waste of those funds. Though funding is an essential element of education—without finances, schools cannot operate—policymakers are not always aware of the best strategies to enhance their systems.

The Darurrohman Vocational School is responsible for managing BOS money through planning that follows school management principles. The school has the power to organize, supervise, manage, and regulate BOS funds in line with the requirements of the school. Openness, accountability, sustainability, and putting a firm grip on the direction of every area of the school's operations in the hands of all parties involved are the cornerstones of an effective school-based management system. School-based management provides a kind of framework for the process of school growth to take place with an open, transparent, and accountable system, thereby enabling schools to move forward [17]. The use of BOS funds at Darurrohman Vocational School includes the acceptance and implementation of new students, the administration of school activities, the procurement of computer practice materials, the development of school facilities and infrastructure, the administration of learning activities and exam activities, the payment of honorariums, as well as the development of standards for the expenditure process.
The cash disbursement of BOS funding is then completed by how these funds are used. The departments responsible for goods recording, treasurer, and administration are empowered to keep records of all necessary items, distribute funds for designated uses, and archive and preserve documentation of past cash payments. The principal of the school must oversee this process, though, as it is handled directly and there is a chance that the notes or receipts will be manipulated.

To ensure that stringent oversight does not encourage the manipulation or embezzlement of cash funds, the school treasurer must then verify before releasing the funds and approve each cash disbursement. This controller’s supervision must come from the principal of the school. Since a good control system will also result in a good educational system.

In this instance, school cash outlays have to match the plans the school has already created. For these documents and receipts to be archived in the administration department, this cash disbursement will be demonstrated by proof of transactions or receipts. The Darurrohman Islamic Vocational School also spends money on scholarships for impoverished people, orphans, and other related groups. The following scholarship program is offered by Darurrohman Islamic Vocational School to assist students in continuing their education. Schools must, of course, consider several requirements for pupils to be eligible for this prize. The school's financial outlays will rise as a result of this scholarship program, but every precaution has been taken to ensure its continuous operation.

Thus, the goal of BOS budget management is to ensure that the actions carried out stay on the designated path. An analysis of the activity programs and priorities, as well as any funds that may be available from other sources of income and activities, are all important factors to take into account while managing the BOS budget. Planning and budgeting for the upcoming year is part of Darurrohman Islamic Vocational School's management of the BOS fund budget under the ARKAS program. Additionally, the budget and planned activities are shared with the principal, curriculum, and associated educational institutions as a means of oversight that the principal, curriculum, and associated educational institutions can use to manage the budget of BOS funding in the ARKAS program.

![Figure 7. BOS fund management cycle in the ARKAS application](source: school treasurer (data processed))
Reporting

Internal control over the management of BOS funds is carried out by the Bekasi District Education Office. By Regent's Regulation No. 40 of 2020 concerning guidelines for implementing aid fund management in schools within the Bekasi district education office. This is known through the fulfillment of the control components contained in the regent's regulations. The control environment is implemented through rules of behavior, implementing a culture of discipline, having an organizational structure, and delegating authority and responsibility. The Bekasi Regency Education Office has an organizational structure that also emphasizes the different duties and authorities of each existing field. To discipline schools, the Department summons schools that have not completed the BOS fund management documents when the deadline for collecting them is approaching.

The sequence in the BOS fund management cycle in the ARKAS application shows that 5 (five) stages must be carried out ceiling, planning, implementation, administration, and reporting. The media used are the Basic Education Data application (Dapodik), the ARKAS application, and the School Procurement Information System (SIPLah). Meanwhile, the output produced is in the form of a General Cash Book, Cash Assistant Book, Bank Assistant Book, and Tax Assistant Book, as well as a recapitulation of the realization of the use of BOS funds which has been authorized by the School Principal, treasurer, and the Teachers' Council and Committee. For the completeness of the documents produced, it is necessary to conduct an audit of the final funds (balance) by paying attention to the following matters:

2. View the bank statement as of the closing date
4. The cash subsidiary book has the function of recording receipt and expenditure transactions carried out in cash
5. The bank subsidiary book has the function of recording non-cash receipts and expenditure transactions
6. The tax subsidiary book has the function of recording all tax transactions collected and deposited, both cash and non-cash.

The completeness of the evidence that must be met includes the following:

1. Employee shopping by attaching assignment letter/similar, proof of assignment/attendance list, assignment implementation report, payment order, receipt/proof of transaction.
2. Purchase services and capital goods by attaching documents Order letter/similar Proof of receipt of goods other documents (attendance list and so on, Ebiling and NTPN Payment order letter Receipt/proof of transaction.
3. Expenditure for official trips Assignment letters and invitations Proof of visit Official travel reports Letter of payment order Receipts: transport, lodging, pocket money.
4. Receipt hill Payment and receipt Amount of money in numbers and letters / written Description of payment designation Place of payment Date of transaction Date paid in full Signature; recipient of money and treasurer.

The creation of the General Cash Book, General Cash Assistant Book, Bank Assistant Book, and Tax Assistant Book are among the books that fall under the purview of BOS management responsibilities. Because if the treasurer doesn't comprehend these different books, the school will suffer from several negative effects. In addition, schools have to record their bookkeeping in an
organized manner, submit an annual report to SKPD that is a compilation of their quarterly reports on the use of BOS funds, and submit a quarterly report on the realization of the use of BOS funds at the end of each quarter for monitoring and audit purposes. The school can correct reporting inaccuracies, despite their persistence. One of the issues is that there are not enough human resources, which means that the BOS fund treasurer is also a teacher. Consequently, reporting takes more time after work. Alumni from the school can assist in registering transactions, therefore this can be overcome.

Management Analysis

In reporting the budget, Darurrohman Islamic Vocational School has implemented it according to the 2021 technical instructions, as follows:

Table 2. Comparison of technical guidelines and school implementation

<table>
<thead>
<tr>
<th>No</th>
<th>Technical Guidelines for Management of BOS</th>
<th>Funds Management of BOS Funds at Darussalam Islamic Vocational School</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>BOS Management Procedure:</td>
<td>Implemented according to procedures</td>
</tr>
<tr>
<td></td>
<td>The BOS team created the RABS and then</td>
<td></td>
</tr>
<tr>
<td></td>
<td>reported it on the system page Boskemendikbud.go.id.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>BOS Acceptance Procedures:</td>
<td>Implemented according to procedures</td>
</tr>
<tr>
<td></td>
<td>Obtained from several pupils and students</td>
<td></td>
</tr>
<tr>
<td></td>
<td>on the dapodik page (Educator Basic Data)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Components of BOS Expenditures:</td>
<td>accordance with plans that have been reported in ARKAS</td>
</tr>
<tr>
<td></td>
<td>Shopping for Modules, Laptops, Desktops,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ATK, Library Development, Learning</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Activities, Extracurriculars,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Honorary Teacher Salaries, Building</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maintenance and all school expenses</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>System Pages used:</td>
<td>Has reported according to the system page</td>
</tr>
<tr>
<td></td>
<td>Boskemendikbud.go.id (reporting),</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Student Dapodik (Receiving BOS funds)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Time Goals:</td>
<td>Make a report on the acceptance stage and carry out an accountability report every semester</td>
</tr>
<tr>
<td></td>
<td>Get BOS funds 3x in one year (divided into 3 stages,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>stage 1 as much as 30%, stage 2 as much</td>
<td></td>
</tr>
<tr>
<td></td>
<td>as 40%, and stage 3 as much as 30%)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accountability Report:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reported every semester.</td>
<td></td>
</tr>
</tbody>
</table>

Table 2 describes the implementation of the internal control system for cash receipts and disbursements at SMK Darurrohman with the guidelines that have been given. The school has implemented the guidelines that have been set. The obstacle faced is the lack of human resources as an implementer, namely the treasurer who is still concurrently a teacher. This was overcome by the school by involving alumni to assist in recording transactions.
Table 3. BOS Fund Management Reporting

<table>
<thead>
<tr>
<th>No</th>
<th>Activity</th>
<th>Executor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The school treasurer records the income and expenditure of BOS funds in the General Cash Book, Cash Assistant Book, Bank Assistant Book, Tax Assistant Book</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The school treasurer creates and signs the Cash Closing Register Form and Cash Audit Minutes</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The school compiles the realization of the use of funds for each source of funds along with a recapitulation of the realization of the use of BOS funds</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Schools submit the realization of the use of funds for each source of funds along with a recapitulation of the realization of the use of BOS funds</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Online Report to the BOS page</td>
<td></td>
</tr>
</tbody>
</table>

Derived from the interviews conducted by the researcher with the school, and drawing connections to findings from prior research, management is the art of organizing and arranging in a forum to achieve the goals set together. This management has an important role in achieving goals and is effective and efficient. To scrutinize the accounting information system governing cash receipts and disbursements within the context of school operational assistance funds (BOS), specifically as internal school resources at Darurrohman Islamic Vocational School, an in-depth analysis is required. The significance of BOS funds is crucial for both schools and students, as these funds play a pivotal role in ensuring the delivery of quality education services. They mandate schools to alleviate or reduce operational costs, thereby facilitating access to quality education for all students.

The allocation of BOS funds is computed to alleviate financial burdens on all students within the school. These funds are earmarked for meeting operational and personnel expenses. According to the policy outlined by the Directorate of SMA/SMK/MA Development, BOS funds can be utilized for various purposes, including the acquisition of textbooks, procurement of school stationery for educational use, purchasing exam-related materials such as questions and answer sheets, acquiring hand tools for educational activities, procuring practical materials and consumables, organizing student development and extracurricular activities, conducting competency tests and industrial work practices, maintaining and conducting minor repairs on school infrastructure, covering power subscriptions and related services, managing activities for new student admissions, developing reference schools, enhancing the quality of the learning process, supporting ICT-based school service operations, and facilitating reporting processes.

Education financing does not only involve analyzing sources of educational income but rather the use of funds effectively and efficiently. The more efficiently funds are used in the education process, the less funds are needed to achieve its goals. By achieving the efficiency of education funds, the effectiveness of activities in achieving educational goals is also achieved.
The BOS funds are given by the Ministry of Education and Culture to schools to improve the welfare of the school and the students at the school. The information system for recording receipts and expenditures of BOS funds is very important for schools because currently, BOS funds are very transparent and open. From the previous discussion, the treasurer of the Darurrohman Islamic Vocational School school stated that the BOS funds were recorded in the application provided by the Ministry of Education and Culture, namely the ARKAS application. This archive application has all the features that help and make it easier for the treasurer to record the receipt and disbursement of BOS funds, not only does it help make things easier for the treasurer, but this application also makes it easier for schools to report to the Ministry of Education and Culture.

Thus, the management of the BOS budget aims to ensure that the activities carried out do not deviate from the specified direction. Things that need to be considered in managing the BOS budget include analyzing activity programs and priorities and analyzing existing funds that may be available from various sources of income and various activities. Management of the BOS fund budget in the ARKAS program carried out by Darurrohman Islamic Vocational School is to plan activities and budgets for the next year. Furthermore, the planned activities and budget are published to the principal, curriculum, and related school institutions as a form of control that can be carried out by the principal, curriculum, and institutions related to budget management of BOS funds in the ARKAS program.

Conclusion
The application of information systems for the management of school operational assistance funds at SMK Darurrohman is used as an internal control system, where the system greatly assists the process of implementing an internal control system over the accountability of funds from the government. The internal control system has been implemented starting from student data collection into the DAPODIK system, then from planning carried out by all parties in the school starting from the principal, treasurer, and teacher committee. In addition, in terms of authorization and monitoring of documents, there is a responsible party, namely the principal, while the executor of recording and inputting is carried out by the treasurer and finance staff, in this case still assisted by alumni. This can be controlled because there is an information system that has been built by the government to overcome fraud that occurs in the management and management of BOS with the ARKAS system. The researcher suggests enhancements to internal control mechanisms, proposing a reduction in teacher involvement in bookkeeping processes. Furthermore, the recommendation involves utilizing the BOS funds to not only maintain but also enhance the quality and quantity of education. Emphasizing regular checks and implementing position rotations can contribute to compliance with established rules and minimize the potential for fraud. The regular rotation of roles serves the dual purpose of evaluating teacher performance and ensuring attention to the teaching load. The challenge for future research is more about the performance of the organization in managing the BOS funds.

References


