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ANALYSIS OF ACCOUNTING INFORMATION SYSTEMS IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS BASED ON THE E-RKAM APPLICATION IN MIS MUHAMMADIYAH 10 CUMPLENG KECAMATAN BRONDONG KABUPATEN LAMONGAN

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ABSTRACT
This research aims to examine the implementation of an accounting information system using the E-RKAM application at the Muhammadiyah Private Madrasah Ibtidaiyah (MIS) 10 Cumpleng, Lamongan Regency. The method used is a descriptive qualitative approach with data collection through observation, interviews and documentation. The research results show that the use of the E-RKAM application has succeeded in increasing effectiveness and efficiency in planning and managing School Operational Assistance (BOS) funds at MIS Muhammadiyah 10 Cumpleng. However, there are challenges in its implementation, such as minimal transaction recording which causes inaccurate financial reports. This evaluation encourages the need for continuous improvements in school financial management, including clearer separation of duties and more detailed transaction recording.

Keywords: Accounting System, Management, BOS Funds.

INTRODUCTION

Education is one of the keys to improving a society's standard of living. Therefore, the state as the guarantor of people's lives must be able to provide education so that the people's standard of living improves. In (Law No.20, 2003) concerning the National Education System, it is stated that every citizen aged 6 years can take part in the compulsory education program. It is stated in Article 34 Paragraph 2 of the Constitution of the Republic of Indonesia that the Government and Regional Governments guarantee the implementation of compulsory education at the minimum basic education level without charging fees, in paragraph 3 it is also stated that compulsory education is the responsibility of the state which is carried out by government educational institutions, local government and society.

The government continues to strive to improve education through its policies and responsibilities. One of them is the School Operational Fund (BOS), which is given to primary and secondary schools to support funding for 12 years of compulsory education. This fund aims to free students from school operational costs and support payment of educational costs, with the hope of reducing the financial burden on schools, especially private ones. The 2015 BOS Technical Guidelines emphasized that this program aims to provide funds for material costs to basic education units implementing compulsory education programs.

With the implementation of the E-RKAM (Electronic-Based Madrasah Work Plan and Budget) System on October 21 2020. The use of the e-RKAM and EDM applications is expected to reduce the complexity of reporting. This digital transformation is a real effort to make education budget management more effective, efficient, transparent and corruption-free. In the current era of globalization, the increasingly rapid development of information technology can no longer be separated from its impact on the world of education.

To obtain an appropriate Accounting Information System in schools, analysis of the management of the Accounting Information System for School Operational Assistance

(BOS) funds based on the E-RKAM application is very important. This system is expected to increase work effectiveness and efficiency, as well as strengthen internal control over the management of BOS funds. The E-RKAM application facilitates effective, efficient, transparent and accountable education governance. The success of a madrasah in using funds can be assessed from effective and efficient planning and use in the ERKAM application.

Problems in financial management at MIS Muhammadiyah 10 Cumpleng, Lamongan Regency, include the lack of accurate and consistent recording of transactions, causing financial reports to be inconsistent with actual conditions. Apart from that, there are discrepancies between planning and implementation of BOS funds which are sometimes not implemented properly, resulting in inaccurate financial reports. The management of BOS funds by MIS needs to be evaluated to be improved, for example by strengthening the separation of duties, improving transaction bookkeeping using the E-RKAM system, and ensuring that planning and implementation of BOS funds is effective. These steps are important to ensure that the funds received can be managed optimally, in accordance with the technical manual issued by the Ministry of Education as official guidance.

Research by Reiza Rosdiana, (2021) examines the focus on managing BOS funds carried out at SD Negeri Sendangharjo, while research by Putri Susanti et al, (2021) focuses on analyzing the accounting information system for cash receipts and disbursements. The difference between the first research and the second research. The first is the research object and where this researcher focuses on private basic education institutions, while the second focuses on solving problems in managing BOS funds based on the E-RKAM application. Based on the background which has been described previously, the author is interested in raising this problem in this research with the title "Analysis of the Accounting Information System for Management of School Operational Assistance Funds (BOS) Based on the E-RKAM Application at MIS Muhammadiyah 10 Cumpleng, Brondong District, Lamongan Regency".

METHOD

This research method uses a descriptive qualitative approach according to (Moleong, 2010), where the researcher carries out an analysis and interpretation of texts and interview results with the aim of finding the meaning of a phenomenon. In the context of this research, it emphasizes descriptive qualitative research which aims to analyze the accounting information system in managing school operational assistance funds (BOS) based on the E-RKAM application at the Private Madrasah Ibtidaiyah (MIS) 10 Cumpleng, Lamongan Regency. Primary data collection in this research was through direct observation and interviews with Mr. Hadi Sholihin as the principal of MIS 10 Cumpleng and Mr. Muhammad Amiruddin as the TU staff concerned to obtain direct information by asking questions about the accounting information system for managing School Operational Assistance (BOS) funds. Based on the E-RKAM application, as well as collecting secondary data through documentation, sources from books, journals and other scientific works.

Data collection techniques used in this research include observation, interviews and documentation. Meanwhile, the data analysis technique applied in this research is as stated by Miles and Huberman, namely data reduction, data presentation, and finally conclusions and verification. Meanwhile, the data validity technique used is data collection triangulation, where in this triangulation data collection the data validation method is used to compare information from several similar sources using various techniques.

RESULTS

In research conducted at MIS Muhammadiyah 10 Cumpleng, Lamongan Regency, it was found that the implementation of the E-RKAM Application began in July 2023. This application is used to prepare madrasah work plans and budgets (RKAM) in more detail and efficiency. The madrasa head can directly supervise the work of the madrasa management team in carrying out their duties. The financial management process for BOS funds begins with activity planning by the treasurer, which is then submitted to the school principal for approval. After the budget is approved, the treasurer and staff immediately carry out the realization according to what has been budgeted. The results of the financial report in the form of a General Cash Book (BKU) are then reported to the Ministry of Religion for verification.

The results of an interview with Mr. Muhammad Amirudin as Staff Operator in managing School Operational Assistance (BOS) funds on February 11 2024 regarding the use of the E-RKAM application, he said: *"MIS. Muhammadiyah 10 Cumleng itself has been using the E-RKAM application since July 2023."*MIS Muhammadiyah 10 Cumleng has followed technical guidance from the City/Regency Regional Office of the Ministry of Religion for managing School Operational Assistance (BOS) funds according to applicable procedures. The treasurer uses the E-RKAM application system to work on the Work Plan and Budget (RKA), making detailed budget planning easier, and enabling the madrasa head to supervise the management team in carrying out their duties.

The results of an interview with Mr. Muhammad Amirudin as Staff Operator in managing School Operational Assistance (BOS) funds on February 11 2024 regarding the use of BOS funds, he said*: "Between the regulations that have been set by the government and field practices regarding the use of School Operational Assistance (BOS) funds, it is not in accordance with the real needs of madrasas. "And the administration is complicated in reporting the use of School Operational Assistance (BOS) funds due to minimal bookkeeping for each transaction."*

The main problem in financial management at MIS Muhammadiyah 10 Cumpleng, Lamongan Regency, is the lack of recording of every financial transaction which results in inaccuracies in financial reports. In addition, there is a discrepancy between the planning and implementation of School Operational Assistance (BOS) funds planned through the E-RKAM application, which has an impact on inaccurate financial reports. BOS fund management is also not optimal in this MIS.

The results of an interview with Mr. Muhammad Amirudin as Staff Operator in managing School Operational Assistance (BOS) funds on February 11 2024 regarding the flow of disbursement of BOS funds, he said: *"The disbursement itself starts with planning the activities, the treasurer does the budgeting and then submits it to the school principal for approval. "After the process is complete, the madrasah reports the results of the financial report in the form of a general cash book (BKU) to the Ministry of Religion for verification."* The flow of preparing School Operational Assistance (BOS) funds at MIS Muhammadiyah 10 Cumleng begins with budget planning in the E-RKAM application. The principal, treasurer, and staff collaborate in this process. The treasurer does the budgeting together with the staff, then submits it to the principal for approval. Once approved, the treasurer and staff carry out expenditures according to the prepared budget. After all stages are completed, the madrasah reports the results of the financial report in the form of a General Cash Book (BKU) to the City/Regency Ministry of Religion for verification.

Accounting Information System Planning Used In Financial Management Of BOS 7 Funds Using The E-RKAM Application At MIS Muhammadiyah 10 Cumleng Lamongan Regency

The research results show that the use of the E-RKAM Application at MIS Muhammadiyah 10 Cumleng has helped increase effectiveness and efficiency in managing BOS funds. With this application, planning and budgeting can be done more systematically and transparently. Madrasah heads can more easily supervise and control the financial management process, so that internal control over BOS funds becomes better.

However, there are several obstacles faced in implementation, such as the lack of recording every transaction that occurs. This results in financial reports not always being in accordance with actual conditions. In addition, there are discrepancies between planning and implementation of BOS funds, which often do not go according to the plans made in the E-RKAM Application. To overcome this problem, evaluation and improvement in financial management is needed, including clearer separation of duties and more detailed transaction recording.

Optimal financial management is very important so that BOS funds can be used effectively and efficiently. Schools need to comply with the technical instructions for using BOS funds issued by the Ministry of Education, so that the funds obtained can support maximum improvement in the quality of education. It is hoped that digital transformation through the use of the E-RKAM application can continue to increase transparency and accountability in the management of BOS funds.

The use of the E-RKAM application at MIS Muhammadiyah 10 Cumpleng Lamongan Regency has made a positive contribution in managing School Operational Assistance (BOS) funds. The research results show that this application has increased the effectiveness and efficiency of school financial management. With E-RKAM, the planning and budgeting process for BOS funds can be carried out more systematically and transparently. Madrasah heads can more easily supervise and control the entire financial management process, which ultimately increases the level of internal control over the use of BOS funds.

However, the implementation of E-RKAM also faces several challenges. One of them is the lack of recording of every transaction that occurs, which results in financial reports not always reflecting actual financial conditions. In addition, there are often discrepancies between the planning recorded in the application and the actual implementation. This shows the need for continuous evaluation and improvement in school financial management, including clearer assignments and more detailed transaction recording.

The importance of optimal financial management cannot be ignored, considering that BOS funds have a crucial role in supporting school operations and improving the quality of education. Schools need to consistently comply with the technical instructions for using BOS funds that have been determined by the Ministry of Education, so that these funds can be optimized to improve the quality of education to the maximum. It is hoped that digital transformation through the E-RKAM application will continue to encourage increased transparency, accountability and efficiency in managing BOS funds in the future.

Implementation Of An Accounting Information System Used In Managing School Operational Assistance (BOS) Funds Using The E-RKAM Application On MIS. Muhammadiyah 10 Cumleng Lamongan District

Education in Indonesia, as one of the main pillars in improving people's quality of life, is guaranteed by the state through various education policies and School Operational Assistance (BOS) programs. BOS funds are one of the government's efforts to support the continuity of education without imposing additional costs on the community. The implementation of the E-RKAM application at MIS Muhammadiyah 10 Cumpleng is a significant step in increasing transparency and efficiency in managing BOS funds. The research results show that this implementation has helped schools in preparing detailed budget plans, ensuring budgeting is in line with needs, and facilitating direct supervision from the madrasa head regarding fund management.

However, the implementation of E-RKAM also faces several challenges. One of them is the lack of recording of every transaction that occurs, which causes inaccuracies in financial reports. There is a gap between the planning set out in the application and actual implementation, indicating the need for continuous evaluation and improvement in financial management. To optimize the management of BOS funds, clear separation of duties, accurate planning and detailed transaction recording need to be improved. This is important to ensure that the available funds can be used effectively and efficiently in accordance with the initial objective, namely improving the quality of education in madrasas.

Digital transformation through the E-RKAM application is expected to continue to increase transparency, accountability and efficiency in managing BOS funds at MIS Muhammadiyah 10 Cumleng. In the future, this effort needs to continue to be supported by the development of a better and more integrative accounting information system, as well as compliance with strict reporting standards to ensure program sustainability and improve the overall quality of education. Digital transformation through the E-RKAM application at MIS Muhammadiyah 10 Cumpleng not only provides benefits in terms of administrative efficiency, but also changes the paradigm in managing public funds in the education sector. With the adoption of this technology, it is hoped that not only the BOS fund management process will become more transparent and accountable, but also increase the school's capacity to manage resources more wisely. However, to achieve this, a strong commitment is needed from all relevant parties, including madrasa heads, administrative staff and treasurers, to carry out well-established procedures and ensure integrity at every stage of fund management.

Thus, the integration of information technology in managing BOS funds through the E-RKAM application is not only a solution for administrative efficiency, but also a strategic step in supporting the government's vision to improve access and quality of education in Indonesia. This transformation not only has an impact on school operational efficiency, but also strengthens public accountability and transparency in the management of public funds, in line with the principles of good governance and responsible financial management.

Evaluation Of The Accounting Information System Used In Managing School Operational Assistance (BOS) Funds Using The ERKAM Application In MIS. Muhammadiyah 10 Cumleng Lamongan Regency

In the context of evaluating an accounting information system that uses the E-RKAM application for managing School Operational Assistance (BOS) funds at MIS Muhammadiyah 10 Cumleng, Lamongan Regency, there are several aspects that need to be considered. First, the implementation of the E-RKAM application has made a significant contribution to increasing the transparency of BOS fund management. This application allows schools to prepare detailed budget plans, ensure budgeting is in accordance with needs, and facilitate the process of direct supervision by the madrasa head. In this way, aspects of transparency and accountability in fund management can be more guaranteed.

However, there are challenges faced in implementing E-RKAM, such as minimal recording of every transaction that occurs. This has an impact on the inaccuracy of financial reports and the gap between the planning set out in the application and actual implementation. This evaluation shows the need for continuous improvement in school financial management to ensure that BOS funds are used effectively and efficiently.

Apart from that, the use of the E-RKAM application also raises the need for a clear separation of duties in managing funds, accurate planning and more detailed transaction recording. This is important so that the management of BOS funds can be more structured and well monitored, as well as minimizing the risk of errors and misuse of funds.

Overall, digital transformation through the E-RKAM application is expected to continue to increase efficiency, transparency and accountability in managing BOS funds at MIS Muhammadiyah 10 Cumleng. However, this effort needs to be supported by the development of a better and more integrative accounting information system, as well as the implementation of strict reporting standards to ensure program sustainability and improve the overall quality of education. In looking at the evaluation of the accounting information system using the E-RKAM application for managing School Operational Assistance (BOS) funds at MIS Muhammadiyah 10 Cumleng, Lamongan Regency, it should be noted that the implementation of this application has had a significant impact in increasing efficiency and transparency in school financial management. Implementing E-RKAM facilitates a more structured and detailed budget planning process. This allows school principals and administrative teams to allocate BOS funds more appropriately according to madrasah needs. With this electronic system, monitoring and supervising the use of funds has also become easier, including direct monitoring by the madrasa head regarding budget realization.

However, the evaluation also revealed several challenges that need to be addressed. One of them is the lack of understanding and skills in using information technology among administrative staff. This can affect the effectiveness of using the E-RKAM application in daily practice, especially in terms of accurate and timely transaction recording. In addition, the integration of the E-RKAM application with the broader financial information system needs to be strengthened. Although this application makes it easier to prepare financial reports, inter-unit coordination and data integration need to be improved to ensure the consistency and accuracy of the information produced. Future development should focus on intensive training for school staff to increase their understanding in using this application optimally. Apart from that, it is also necessary to consider increasing information security to protect sensitive data related to school finances. By continuing to optimize the implementation of the E-RKAM application, MIS Muhammadiyah 10 Cumleng can ensure more effective and efficient management of BOS funds. This will not only increase accountability and transparency, but also support efforts to improve the overall quality of education in the madrasah.

CONCLUSION

Based on research conducted at MIS Muhammadiyah 10 Cumleng Lamongan regarding Accounting Information Systems in the Management of School Operational Assistance Funds (BOS), conclusions can be drawn, namely:1) The use of the E-RKAM application at MIS Muhammadiyah 10 Cumpleng, Lamongan increases the effectiveness and efficiency of managing School Operational Assistance (BOS) funds, despite facing challenges such as minimal transaction recording; 2) Implementation of the E-RKAM application at MIS Muhammadiyah 10 Cumpleng, Lamongan has increased transparency in the management of School Operational Assistance (BOS) funds. However, there needs to be increased consistency between planning and implementation to ensure more optimal fund management; 3) Implementation of the E-RKAM application at MIS Muhammadiyah 10 Cumleng, Lamongan increases the efficiency of managing School Operational Assistance (BOS) funds, although it still needs to overcome challenges such as minimal transaction recording and gaps between planning and implementation.

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