

BOS Fund Management Strategy: A Needs Analysis for Accounting Standards-Based Technical Assistance in Deli Serdang Regency

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Abstract. This research aims to formulate effective, transparent, and accountable strategies for managing School Operational Assistance (BOS) funds in Deli Serdang Regency and to identify the technical assistance needs based on applicable accounting standards. The study is grounded in the fact that many schools face challenges in understanding and applying the Governmental Accounting Standards (SAP), and that there is a lack of structured technical support for school administrators. Theoretically, this research contributes to the academic discourse on school financial governance, public accountability, and the application of accounting standards in education. Practically, it provides concrete recommendations for school administrators and the local education office to enhance managerial capacity through targeted training and the use of digital reporting systems. The study also aligns with the Faculty of Economics and the Accounting Department's research roadmap at Universitas Negeri Medan, particularly in strengthening the foundation of public finance research and information systems. Using surveys, focus group discussions, and data analysis, the research seeks to design relevant and effective technical assistance strategies. The ultimate goal is to develop a model that can be replicated in other regions to improve the transparency and accountability of BOS fund management nationwide.

Keywords: BOS Funds, Public Accountability, Governmental Accounting Standard (SAP), Technical Assistance.

1 Introduction

The Indonesian government has long relied on the School Operational Assistance (BOS) program to ensure equitable access to education. Designed to reduce household financial burdens, the program is legally anchored in Ministerial Regulation No. 8/2020, requiring financial management that is transparent, accountable, and participatory. Yet, real-world implementation is far from ideal. Schools continue to encounter difficulties in preparing reports that align with SAP standards, revealing systemic weaknesses in managerial capacity and digital literacy among school administrators. [1], [2], [3], [4], [5]

In Deli Serdang Regency, such challenges are particularly visible. Survey results highlight that many junior high schools struggle with financial reporting due to insufficient technical training and low adoption of digital reporting systems. These conditions necessitate a structured and sustainable assistance framework that simultaneously addresses technical, managerial, and digital competencies. Thus, this study seeks to design a needs-based assistance model that strengthens BOS fund governance, ensuring compliance with good governance principles.

In addition to these challenges, the governance of BOS funds also reflects broader issues in public financial management within the education sector. The uneven distribution of resources, differences in school capacity, and disparities in digital infrastructure contribute to variations in financial reporting quality across schools. Moreover, the rapid shift toward digital systems such as ARKAS has not been matched with adequate training, leaving many administrators struggling to adapt. Addressing these gaps requires not only technical solutions but also a holistic framework that incorporates good governance principles, stakeholder participation, and sustainable capacity-building efforts. This perspective positions the present study as both timely and relevant, as it seeks to provide actionable strategies for strengthening accountability and transparency in the management of BOS funds at the school level. [6], [7], [8], [9], [10], [11], [12][13]

2 Methodology

This research applied a mixed-methods approach, combining quantitative surveys and qualitative explorations. The survey was conducted with 62 principals and treasurers from junior high schools across 15 districts in Deli Serdang. The instrument measured six dimensions: SAP comprehension, technical reporting skills, use of technology, training needs, governance practices, and digital literacy. Reliability was tested with Cronbach's Alpha, and validity was confirmed through expert judgment. Responses should be described clearly (e.g., Likert scale 1–5) and the scoring/interpretation thresholds should be stated. Complementing the survey, interviews and focus group discussions (FGDs) were conducted with principals, treasurers, BOS supervisors, and local education officials. This allowed the researchers to capture in-depth insights into the challenges faced, contextual realities, and perceived needs for assistance. Quantitative data were analyzed descriptively, while qualitative data were coded thematically. Triangulation was used to integrate findings, ensuring validity and comprehensiveness. [16], [17].

3 Results

3.1 Respondent Profile and School Characteristics

Based on the survey, a total of 62 respondents participated, all of whom were affiliated with junior secondary schools (SMP) in Deli Serdang Regency. The responses represented 61 schools and were distributed across 21 sub-districts, indicating broad geographic coverage and contextual diversity in BOS fund management practices. Participation was concentrated in Tanjung Morawa (15 respondents; 24.2%) and Sunggal (14 respondents; 22.6%), while the remaining sub-districts contributed smaller numbers of respondents. Overall, this distribution

suggests that the dataset captures a relatively varied set of school contexts and provides a reasonable descriptive basis for interpreting the needs assessment and the proposed assistance model for BOS financial management in junior secondary schools within the regency.

3.2 Quantitative Results: Reliability and Descriptive Statistics

The following section presents the instrument reliability results and a descriptive overview of respondents' scores across the assessed dimensions to identify priority areas for capacity-building support in BOS fund management. Table 1 indicates that the instrument demonstrates acceptable internal consistency across the assessed dimensions, suggesting the items reliably capture the intended constructs. Table 2 shows clear variation in mean scores, implying that respondents' needs are not uniform across areas of BOS financial management capacity. Overall, the highest-mean dimensions represent priority targets for assistance and training, while lower-mean dimensions may be addressed through follow-up support or reinforcement.

Table 1. Reliability statistics (Cronbach's Alpha).

Dimension	Number of items	Cronbach's Alpha
Understanding of SAP principles	4	0.692
Technical reporting skills	4	0.802
Use of technology in financial management	4	0.522
Training and mentoring needs	4	0.926
Governance and monitoring of BOS funds	4	0.861
Stakeholder support	3	0.870

Table 2. Descriptive statistics by dimension.

Dimension	Mean	Std. Dev.	Interpretation
Understanding of SAP principles	3.40	0.58	Moderate
Technical reporting skills	3.54	0.57	Moderate
Use of technology in financial management	3.33	0.51	Moderate
Training and mentoring needs	3.81	0.80	High
Governance and monitoring of BOS funds	3.55	0.61	Moderate
Stakeholder support	3.84	0.72	High

The analysis further reveals that schools have begun to demonstrate gradual progress in governance and monitoring practices, although their overall performance remains moderate. This indicates that while certain administrative functions related to financial oversight are improving, many schools still require continuous institutional and technical support to achieve optimal accountability standards. The development of digital literacy among school personnel also shows early signs of adaptation; however, the transition toward fully digitalized reporting and financial management systems has not yet been realized across all institutions.

3.3 Priority Needs and Recommended Assistance Package

Building on the identified needs, this section outlines a structured assistance plan and capacity-building strategy, prioritizing interventions that address the most critical gaps in BOS fund management. Table 3 summarizes the proposed assistance program by linking each priority

topic to the corresponding survey-based needs, implementation approach, and expected outputs to guide targeted capacity building in BOS fund management.

Table 3. Priority-based technical assistance package.

Assistance topic	Evidence source	Priority level	Delivery mode	Expected output
Mentoring BOS financial reporting	Survey (mean=3.85)	High	Workshop+ mentoring	Accurate BOS reports
Finance clinic (regular)	Survey (mean=3.81)	High	Workshop+ mentoring	Routine issue resolution
Audit readiness & response mentoring	Survey (mean=3.79)	High	Workshop	Audit-compliant evidence
Online/system reporting mentoring	Survey (mean=3.76)	High	Workshop	Digital reporting adoption
Managerial coaching (principal/treasurer)	Survey (mean=3.73)	High	Workshop	Better role coordination
SAP technical training	Survey (mean=3.56)	Moderate	Workshop	SAP-aligned reporting
Accounting software training	Survey (mean=3.48)	Moderate	Workshop	Improved system use

In addressing their needs for improvement, respondents consistently highlighted the importance of sustained support and supervision from the local education authority. They emphasized that periodic evaluations of BOS fund utilization and the establishment of standardized operational procedures are essential to promote consistency and compliance. Strengthening internal supervision and encouraging greater participation from school committees and parents were also viewed as key strategies for enhancing public accountability. Additionally, the introduction of digital reporting systems and regular financial management training were recognized as vital instruments to reinforce transparency and efficiency. Overall, these findings affirm the necessity for a holistic and long-term capacity-building approach that integrates technical, managerial, and participatory dimensions to ensure effective and accountable governance of school operational funds.

4 Discussion

The findings confirm that improving BOS fund governance requires interventions that go beyond technical training. While SAP-focused training is essential, it must be complemented with digital literacy initiatives and managerial capacity building. The emphasis on continuous

assistance from the education office underscores the importance of institutional support, not merely one-off training programs.

The proposed needs-based assistance model addresses these multi-dimensional requirements. By integrating SAP/SAK ETAP training, ARKAS-based digital reporting, digital literacy enhancement, and systematic monitoring, the model ensures that schools can gradually build the competencies needed to manage BOS funds transparently and accountably. This aligns with broader good governance principles, reinforcing trust among stakeholders and optimizing the impact of public education funding.

5 Conclusion

This study demonstrates that the effective management of BOS funds in Deli Serdang's junior high schools is hindered by limited SAP comprehension, weak technical reporting skills, and inadequate digital practices. However, the high demand for training and assistance opens opportunities for reform. A needs-based assistance model, which combines standards-based training with digital integration and institutional monitoring, emerges as a strategic pathway to strengthen school financial governance.

Future research may focus on testing this model in broader contexts, exploring its scalability to other regions in Indonesia, and integrating advanced digital platforms to further enhance transparency and accountability.

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