

# Implementation of BOS Reporting Information System Management at SMP Negeri 2 Medang Deras, Batubara Regency

Frans H. Rajagukguk<sup>1</sup>, Hottua Samosir<sup>2</sup>  
{frans.rajagukguk53@gmail.com<sup>1</sup>, hottuarealy@gmail.com<sup>2</sup>}

Pascasarjana Universitas Negeri Medan, Fakultas Ekonomi, Universitas Prima Indonesia<sup>12</sup>

**Abstract.** Management of information systems is a must in all organizations, both non-profit organizations and profit companies. The application of information technology has become a very important part, especially reporting on BOS funds at SMP Negeri 1 Medang Deras, Batu Bara Regency. In 2020 until now, the process of distributing BOS Funds from the Ministry of Education and Culture has been different from the previous year. Where the distribution of BOS funds before 2020, the distribution is done every three months, but in 2020 until now the distribution of BOS funds has changed into 3 stages, namely stage one, stage two and stage three. For this reason, the presentation of financial reports at SMP Negeri 2 Medang Deras, Batu Bara Regency is an important aspect because the reporting must be fast, transparent and according to the specified time. At the time of reporting, recording problems often arise so that reports are late to the Coal Education Office and to the Ministry of Education and Culture because they use the Microsoft Excel application. To overcome this problem, a BOS Reporting System Application was developed at SMP Negeri 2 Medang Deras, Batu Bara Regency. The BOS Reporting System application can be used starting from RKAS Preparation, General Cash Book Financial Reporting, Bank Books, Tax Books, Cash Support Books and Asset and Inventory Reporting.

**Keywords:** Applications, BOS Reporting

## 1 Introduction

BOS Financial System Management consists of the words management, finance, and BOS funds. Management can be defined from various points of view. Many management theorists in books and articles on practical management and empirical research define it differently. Boris Kaehler and Jens Grundei in their book HR Governance; A Theoretical Introduction, citing several expert opinions on the definition of management. Fayol (1916:5), management means predicting and planning, organizing, ordering, coordinating, and controlling. Koontz (1961: 186), management is the art of getting things done through formally organized people and groups; the art of creating an environment in organized groups where people can appear as individuals but work together to achieve group goals; the art of removing obstacles, the art of optimizing efficiency in achieving goals effectively.

Bovee et al. (1993:5), management can be defined as the process of achieving organizational goals through planning, organizing, leading, and controlling human, physical, financial, and other organizational resource information effectively and efficiently. Schermerhorn (2005:19), management is the process of planning, organizing, leading, and

controlling the use of resources to achieve performance goals. From several definitions of management, Boris Kaehler and Jens Grundei argue that management is predicting and planning to organize, to command, to coordinate, and to control organizational goals (Kaehler and Grundei, 2019:11). According to Istijarti et al. (2019:905); Dufour et al (2020:4), management is a science and art to regulate the process of utilizing human resources and other resources effectively and efficiently to achieve certain goals. Meanwhile, according to Sondang P. Siagian management is a skill or ability to obtain results in order to achieve the goals that have been set (Siagian Sondang, 2015:6). Thus management is a process of achieving goals effectively and efficiently by utilizing existing resources that are carried out together, and in an organized manner.

Finance is an activity of learning how to identify individual businesses, improve organization, allocate, use monetary resources over time, and also calculate risks in carrying out projects (Fitriani, 2014:33). Finance is related to financial reports, the art of calculating, management and recording of reports which are special tools used in evaluating company performance, the performance of organizational activities, investment activities, and financing activities. Consists of three types of financial reports, namely financial reports for management, financial reports for external parties of the company, and financial reports for special parties. The financial statements for the three parties are prepared and presented from the same accounting process, which is a product of an accounting information system (Riswan and Kusuma, 2014:94). The financial report is a summary of a recording process, which is a summary of financial transactions that occurred during the financial year concerned (Baridwan, 2004:17).

One of the funds sourced by the central government is the School Operational Assistance Fund or known as the BOS fund. The BOS Fund is a Central Government program to provide funding for non-personnel operating costs for primary and secondary education units (Permendikbud No. 1 of 2018). According to Fitri Afrilliana (2021:33) School Operational Assistance (BOS) is a program whose function is to fund non-personnel operating costs for basic education units as the implementation of compulsory education programs in the form of cash funds.

The BOS Fund is a government program in the form of direct funding to educational institutions, both public and private, where the amount of aid funds received by schools is calculated based on the number of students in each school and the unit cost of assistance (Sapitri, 2020: 3). Permendikbud number 6 of 2021 concerning Technical Guidelines for the Management of Regular School Operational Assistance Funds in chapter 1 article 1 paragraph 1, BOS funds are funds used primarily to fund non-personnel expenditures for primary and secondary education units as implementers of compulsory education programs and it may be possible to fund several activities others in accordance with the provisions of the legislation. In paragraph 2, the Regular Boss Fund is a fund allocated to assist the operational expenditure needs of all students in primary and secondary education units (Permendikbud, 2021).

School Operational Assistance (BOS) is a grant from the government provided to schools through the process of submitting the School Budget Activity Plan (RKAS). In general, the BOS program aims to ease the public's burden on education financing in the context of quality learning, as well as play a role in accelerating the achievement of Minimum Service Standards (SPM) in schools that have not met the SPM, and the achievement of the National Education Standards (SNP) in schools that have met the MSS. . Meanwhile, the objectives of BOS assistance are specifically to: 1) Help provide funding for school operating costs 2) Exempt student fees. 3) Easing the burden of student fees 4) Freeing student fees for parents who cannot

afford the institution, through the process of submitting the School Budget Activity Plan (RKAS) (Kemdikbud, 2021).

Schools as an entity must be able to manage BOS funds in a professional and accountable manner to support quality teaching and learning activities. The BOS funds provided by the government are managed independently by the school through School-Based Management (SBM) (Julantika, 2017:31). This is sharpened by Fattah and Rangono that funds obtained or given by the government, as well as other parties require good management for legal purposes (Nanang Fatah, 2009:57; Rangongo et al., 2016:3). Because management is the most important element in achieving organizational goals. As stated by Husaini that 80% of the achievement of organizational goals is influenced by management (Husaini Usman, 2014:14).

No matter how big the school funds are, if they are not managed with good management, the school will experience a setback. School financial management must meet the requirements of being responsible, accountable and transparent. School financial management must be accountable in accordance with the receipt of funds and the use of funds and can be accounted for before the law. Transparent in the management of funds means that it can be known by the parties concerned. The institution has rules in which only certain parties can be involved in recording financial administration, knowing, understanding and exploring financial administration (Harsono, 2008: 89).

Financial management includes planning, use or utilization, data recording, reporting and accountability activities that are allocated to run schools with the aim of showing financial administration tips so that their management can be accounted for in accordance with applicable regulations (Nadira, 2016:12). Nadira further argues that financial management is important in managing schools/madrasas as a whole, in line with the duties and responsibilities of schools/madrasahs in managing directly the funds for education providers through BOS funds.

The financial statement management model is a model that is applied by an institution/organization in managing or reporting existing funds which it considers a solution to overcome the difficulties that occur (Mukhofifah et al, 2016:16). The following are several models of financial reporting management according to Sudarya (2018: 1-4): (1) Financial reports with handwritten manuals, namely reports made by hand on a special book, the financial report book. The weakness of this model is that it takes a long time to complete the bookkeeping, the accounting framework is less effective and efficient because if an error occurs, you have to start over from the beginning, errors occur in recording transaction data and calculations, it is difficult to organize business transaction data, etc. (2) Financial reports with offline computer manuals, namely making financial reports by recording bookkeeping on paper and then inputting using software such as Microsoft Excel or Spreadsheets, following the existing accounting cycle process and not connected to the internet network.

The weakness of this model is that it is more ineffective because it has to be done twice, namely handwritten and manually typed on a computer, it must require an application to input transaction data through a software system, the coordination system with parties who need reports is still done manually face-to-face so it is still less effective. One of the advantages of this model is that the accuracy of the data will be more guaranteed because it is done twice to minimize errors in calculations. (3) Financial reports online. Online is a term when we are connected to the internet or cyberspace, whether it is connected to our social media accounts, e-mail and various other types of accounts that we use or use via the internet. Online can be done anytime and anywhere because online internet has no time and age restrictions so that everyone can access the internet comfortably. Online is said for internet users who manage to enter the internet network without experiencing a problem. The advantage of the online reporting model is that the coordination system between parties who need reports occurs faster, so that it is more

effective and efficient, easy to run (flexible) without having to be installed, can be done on all android-based devices (computers, laptops, tablets, cellphones, etc.) , Linux, windows, Symbian, etc. The process only runs in a web browser, so it is very less likely to be attacked by viruses, etc. The weakness of the online model is that it requires an internet connection, and the connected internet must be good and stable. Requires a better security system because the application is only run centrally, so that if at any time the central server is down, the application system cannot run smoothly.

Factors of effectiveness and efficiency are things that a person considers to take advantage of information technology. The use of the internet and the facilities available on the internet to carry out reporting activities is known as e-financial or online systems. Based on this, it can be seen that the internet has changed several elements of traditional financial reporting. The online-based financial management model is proven to be effective and efficient to use. This is in line with some of Ria's research (2018) in her research title "Analysis of the Application of Android-Based Financial Applications in the Financial Reports of MSMEs in Mekarsari, Depok". This study aims to analyze the application of android-based financial applications on the results of financial reports for Micro, Small and Medium Enterprises (MSMEs) in the Mekarsari area, Depok, West Java. The results of this study showed that in financial recording using the Android Financial Application on smartphones of MSME owners in the Mekarsari area, Depok, it was proven to facilitate business transactions in the form of buying-sales, accounts payable, payment of operational expenses and others, financial reports on Android-based smartphones were easy. used at any time. Real time information in this system helps operations move more effectively and efficiently.

The advantages of this online-based financial statement management model are: 1) fast data processing so that recipients of information can immediately make decisions or determine company policies. 2) Has a high level of information so that it can be used as a reference in making company policies. 3) Efficiency of human resources because in the operation of the accounting information system it only takes one person to input data and the next process will occur automatically. 4) Ease of access, so that company leaders can find out the financial position anytime and anywhere.

The weakness of this model is that it requires a strong internet connection in the reporting process and this online-based financial management model requires a better security system because the application is only run centrally, so that if at any time the central server is down, the application system cannot run smoothly. The purpose of this study was to find an online-based BOS fund report management model at SMP Negeri 2 Medang Deras, Batu Bara Regency and to determine the effectiveness of the implementation of the online-based BOS fund management report management model at SMP Negeri 2 Medang Deras, Batu Bara Regency.

## **2 Research Method**

This study uses the type of research and development research (Research and Development). In this study, the type of data implemented was qualitative data which was obtained empirically from the respondents (audience) in Batu Bara regarding the application of the developed BOS Fund Reporting System. The research subject in developing the SIMPEL BOS application system is a teacher at SMP Negeri 2 Medang Deras, Batu Bara Regency. Research subjects were taken by random sampling method. The focus of this research is the application of the SIMPEL BOS application for reporting BOS funds at each stage.

According to Sugiyono (2007:297) research and development methods are research methods used to produce certain products and test the effectiveness of these products. This

research is development research that refers to the Plomp development model. The choice of the Plomp model compared to other models is because in development research according to Plomp (1997) it is necessary to have a suitable design used in solving educational problems. Plomp (1997) characterizes educational design as a method in which people work systematically toward solving the created problems. This model consists of five development phases, namely (1) initial investigation phase (initial investigation), (2) design phase (design), (3) realization phase (realization/construction), (4) test, evaluation, and revision phase. (Test, evaluation and revision), and (5) the implementation stage of implementation (Rohmat, 2012:66-67).

### 3 Result and Discussion

The results of the study were obtained from the trial process of the SIMPEL BOS application. By referring to the Plomp aspect, the qualitative data obtained is the percentage level. The assessment aspect of the SIMPEL BOS application was obtained from filling out a questionnaire after the trial process was carried out. The evaluation of the SIMPEL BOS application in terms of the appearance and layout of the application, data obtained that 100% assessed that the SIMPEL BOS application was in accordance with its function. In terms of the interactivity of the Website Application, 96% of respondents considered the SIMPEL BOS application to be quite interactive.

The reason is because it can communicate two-way between the Application developer and the Treasurer, this is provided by the Application on the Open Ticket Menu. Meanwhile, 14% considered it to be less interactive on the grounds that they did not understand the SIMPEL BOS application very well. In terms of the availability of menus and facilities contained in the SIMPEL BOS Application, 73% of respondents assessed that the SIMPEL BOS Application had sufficient menus and facilities needed for a BOS Fund Accountability Application. While 17% rate the menu and facilities are still lacking, some expect video tutorials and chat. In terms of operating the SIMPEL BOS Application, 97% of respondents rated the SIMPEL BOS application as easy to operate.

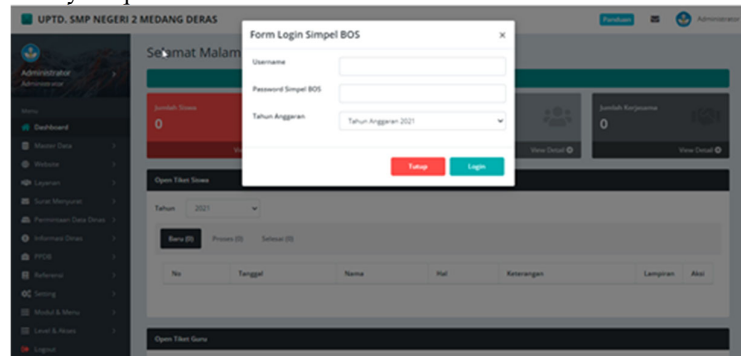


Fig 1. Application

While 14% assessed that the SIMPEL BOS application is still difficult to operate, there are some respondents who are confused about using the application because it is the first time trying it, maybe if you are used to it you will understand. Testing from the side of experts provides input so that it is more interactive, not too simple, made more interesting and attractive. The

reason is that the majority of users are old treasurers, so the graphic design should not be too rigid. The suggestion is to make it more elegant, but still characterize a Finance App.

Apart from the layout and appearance, there are no more comments or criticisms, in general it is good. Aspects of Prospects and Application of SIMPEL BOS Applications at SMP Negeri 2 Batu Bara Regency. In terms of whether the SIMPEL BOS application is suitable for use in SMP Negeri 2 Batu Bara Regency, 98% of respondents stated that this application is very suitable to be applied. The answer was obtained for various logical reasons, including because the preparation of the RKAS was faster, the recording of the General Cash Book, Cash Cash Sub-book, Bank Sub-Book, Tax Sub-Book and Asset and Inventory Reporting was faster and more efficient. In addition, users can also access the SIMPEL BOS Application at any time, which is important when connected to the Internet.

## 4 Conclusion

The conclusion from the research and the data obtained can be concluded that the SIMPEL BOS application at SMP Negeri 2 Medang Deras can be said to be good. Starting from the appearance, interactivity, and the available facilities already meet the criteria of a good Financial Application. In terms of implementation, the SIMPEL BOS application is suitable to be applied in Batu Bara Regency so that reporting on BOS funds starts from the Preparation of the RKAS, General Cash Book Reports, Cash Cash Sub-Book Reports, Bank Sub-Books, Tax Sub-Books, and Asset and Inventory Reports. The online-based SIMPEL BOS application needs to improve several things, starting from increasing human resources regarding the application of technology and information, especially on the internet and multimedia use.

## References

- [1] Achmad, M : Teknik Simulasi dan Pemodelan. Yogyakarta: Universitas Gadjah Mada (2008)
- [2] Arief, M.Rudyanto: Pemrograman Web Dinamis Menggunakan PHP dan MYSQL, Andi, Yogyakarta (2011)
- [3] Bertha Sidik: Pemrograman Web dengan PHP. Santika Kencana. Solo (2014)
- [4] Bovee et al: Business Communication Today. Fifth Edition. Upper Saddle Rivet, New Jersey, Prentice Hall (1993)
- [5] Fauziyyah dkk : Analisis Efektivitas Dana Bantuan Operasional Sekolah (BOS) di Sekolah Menengah Kejuruan Negeri (SMKN) Kota Bandung. Jurnal Pendidikan Akuntansi Dan Keuangan. Vol 6(1) (2018).
- [6] Hartley, D.E. : Selling e-learning, American Society for Training and Development (2001)
- [7] Istijarti et al: Implementation of Management Based School in Improving the Quality of Secondary Education, International Journal for Educational and Vocational Studies. Vol 1(8) (2019)
- [8] Julantika et al: Accountability Of School Operational Assistance (Case Study in SDN Pringgowirawan 02 Jember). e-Journal Ekonomi Bisnis dan Akuntansi, Vol 4(1) (2017)
- [9] Pramusinto, Hengky: Manajemen Program Bantuan Operasional Sekolah (BOS) berbasis MBS pada SMP Negeri di Kabupaten Magelang. <http://eprints.uny.ac.id/31769/Prayitno> dan Safitri Pemanfaatan Sistem Informasi Perpustakaan Digital Berbasis Website Untuk Para Penulis. Indonesian Journal on Software Engineering. VOI 1(1) (2010)
- [10] Sadeli : Aplikasi Bisnis dengan PHP & MySQL Menggunakan Adobe Dreamweaver CS 6, Palembang: Maxicom (2011).