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### RESEARCH ARTICLE

#### THE PRINCIPAL OF ACCOUNTANCY SCHOOL OPERATIONAL ASSISTANCE (BOS)

**Dr. Rahayu, SE.Akt. MM**

Jakarta, Indonesia.

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#### Abstract

The objective of Indonesia today for even distribution in education as well as the increase in the number of pupil and education quality is by giving the fund of School Operational Assistance (Bantuan Operasional Sekolah/BOS) in the level primary school (SD/Sekolah Dasar), junior high school (SMP) and senior high schools (SMA) and by being responsible in the use of the fund itself in order to increase the quality of education. It extremely depends on the success of each school in managing the assistance fund. By doing desk study held to several literature, this study is made to illustrate as well as to direct of what have been done by the schools that can be done in the future. The analysis is done by referring to the opinion of Cushing, 1988, about the function of planning and controlling management in the conclusion that in managing the school operational assistance fund, it has been done as good as it can though there are still plenty of things that must be done to reach a fund management by the principal of Indonesia accountancy.

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#### Introduction:-

“ Technical Manual and Financial Report of School Operational Assistance of 2015 “ The quote from the Ministry of Education and Culture Republic of Indonesia No. 161 of 2014 Anies Baswedan regarding: Technical Manual and Financial Report of School Operational Assistance BOS) is the proof and also promise held by the government today related to the management of School Operational Assistance (BOS). The government objective is to make sure that the fund is used to lighten the burden of the needy in paying the education to have a qualified 12-year compulsory education and the fund is able to be reported by depending on the success of those schools in implementing the program.

Since the independence of Indonesia, it is already stated in the National constitution on section 31 sub section 1 that states every citizen has the right to get education. BOS program has started in the beginning of the academic year of 2015 (Minister Regulation, 2014) It is suitable with the vision of national education to make Program dana Bantuan Operasional Sekolah (BOS) dimulai pada tahun awal tahun ajaran baru 2015 (Peraturan Menteri, 2014). Sesuai dengan visi pendidikan nasional mewujudkan sistem pendidikan yang kuat dan berwibawa untuk memberdayakan semua warga negara Indonesia berkembang menjadi manusia yang profesional sesuai dengan perkembangan zaman. Adanya dana BOS merupakan ujung tombak terlaksananya program pendidikan seluruh lapisan masyarakat mewujudkan cita-cita UUD-45 Pasal 31 ayat (1).

The management of School Operational Assistance fund given by the government has not been able to reach the right objective. In some schools, there are still some schools that ask for registration fee and other fees to underprivileged students (Kadir, 2008). BOS fund is used for maintaining the building, while it is already added in the APBD (Local Government Budget). Students are still responsible to pay for some activities such as monthly tuition fee. The socialization of BOS fund is not really known by the students' parents. They are not familiar yet with the fund while they should know the details on the fund.

The definition of BOS is mentioned according to the Government Regulation No.48/2008 on Education Funding, non personnel expenses such as consumable education equipment, indirect expense like electricity, water, telecommunication service, facilities and infrastructure maintenance, overtime allowance, transport, meals, tax. For investment expense, it is also taken from BOS fund (Regulation of the Minister of Education and Culture 2014).

The target of BOS program is all primary, secondary and high schools, state or private ones, that already have National School Identification code (NPSN). The consideration is decided by the number of pupils. For primary school, Rp. 800.000 each student, for secondary is Rp.1000.000 each student per year (Regulation of Ministry of Education and Culture, 2014).

The use of BOS fund is based on the agreement of BOS school team, Teachers Board and School Committee that is stated and signed by the meeting attendants (Regulation of Ministry of Education and Culture, 2014).

The use of BOS fund for operational expenses is also for developing the library such as books, furniture, air conditioner, school generator and perhaps solar panel. Bicycles and boats for poor students. Laptop, printer, projektor, tables and chairs for school (Regulation of Ministry of Education and Culture, 2014).

School management now reports all the financial report of BOS fund with the comparison between the budget and the result (Hongren, 1984).

BOS fund is financial data that by the school management can be recorded according to the principals of accountancy used generally. The principals and the concept of accountancy is developed from the result of the daily accountancy practice (Warren, 2006).

Generally, accountancy is identified by an information system that reports to the authority on the economy activity. In the daily practice, financial accountancy is found and also the nonprofit accountancy (Warren, 2006). Accountancy report is an information in making decision. Financial accountancy is about the recording and reporting of economy activity data of business management. The school management accountancy report is a part of the nonprofit accountancy (Tuanakotta, 1977).

In the norm of service in subsection two, it is stated that financial recapitulation is delivered according to the Indonesia accountancy principle that has been consistently applied year to year (Tuanakotta, 1977).

In a school management, the head of the school is assisted by two persons, all activities done by the assistants need to be supervised by the head of the school himself. Therefore, this condition makes him to give part of his duty and authority that needs an internal controlling system that can secure school assets which give an assurance that what his subordinates report is true and trustworthy (Tuanakotta, 1977).

Internal control functions to minimize the errors and the misuse in the proper budget limit and even though they happen, it can be identified and overcome faster (Tuanakotta, 1977). By doing desk study done from many literatures, this study is made to illustrate all principals in the data recording of School Operational Assistance (BOS) Fund that can be implemented in the future.

### **The Concept of accountancy principles of school operational assistance (bos):-**

According to Cushing (1988) on the function of planning and controlling management, planning is about objective activities and policies. Controlling is about the implementation of the process of policy, evaluation, and correction of application that are below standard. Information is needed in conducting the function like financial information on financial source.

Based on Cushing's opinion (1988), some opinions are developed into several opinions from Keow (2002); Warren and Reeve (2004); and Tuanakotta (1977) in the strategy in managing the fund of BOS according to the valid accountancy principles as follow::

According to Keow, Martin, Petty and Csott (2002) there are three main functions of budget (1) Budget shows the selection of time and number of school needs of fund in the future.. (2) budget becomes the foundation in corrective action if the budget accumulation does not match the actual calculation..(3) budget is a foundation to evaluate the performance. Plan is done by the people and budget becomes the brand mark that can be used by the government to evaluate the performance of the people in charge to complete the plan and in the end to control their action. So, budget is a valuable assistant in the aspect of planning and controlling of the school financial management. .

Cash budget that has been realized by the school management records and reports what is wanted, so the comparison among schools management will be difficult, in fact, will be impossible. Therefore, financial accountancy must follow the principles that are valid commonly. Before we analyze the concept of accountancy principles, we must understand the role of accountancy in the school organization. It is simply said that accountancy has the information used by the school in the school operation. Accountancy can also be given to the authority like government to acknowledge the performance and condition of a school.( Warren and Reeve,2004).

The principles and concepts of accountancy re developed from the result of the researches and daily practices and announced from the authority (Warren and Reeve,2004 ). Today, the organization in charge in Indonesia is Ikatan Akuntan Indonesia (Indonesia Accountant Association) by issuing the standard in financial accountancy and its implementation.

The record of the transaction has been made for the users. Accountancy report that makes such information is called financial report. The main financial report is the report of profit and loss, balance report and cash flow report ( Warren dan Reeve,2004).

Internal control covers organization plans and all methods and all policies that coordinate in a school management to secure the assets, test the accuracy of how far the accountancy data can be trusted, promote the efficient operational and support the obedience on the policy made ( AICPA, 1949).

The internal controlling system is good if there is no one in such a position that makes a wrong action and continue the unwanted actions for a not very-long time (Tuanakotta,1977). There are three conditions that must be completed in a good internal controlling (1) Certain procedure and it must be done .(2) The procedure is done by the skillful and competent people (expert in knowledge, accuracy and enough authority) (3) There is a duty selection (someone cannot do his duty in several procedures)

Financial report is properly applicable meaning (1) free from and dishonesty (2)full disclosure so that the proper fund report can be implied to be free from the bias and dishonesty and also the complete information (Tuanakotta,1977)

### **The Implementation of school operational assistances (bos):-**

According to Cushing (1988) on the function of planning and controlling management, planning is about objective activities and policies. Controlling is about the implementation of the process of policy, evaluation, and correction of application that are below standard. Information is needed in conducting the function like financial information on financial source. It is developed into several opinion from Keow (2002) ; Warren and Reeve (2004); and Tuanakotta (1977) in the strategy of managing the BOS fund according to the accountancy principles as follow: :

### **The Budget of School Operational Assistance (BOS):-**

As it is said by Keow, Martin, Petty and Csott (2002), there are three functions of budget (1) budget shows time selection and school needs of fund in the future (2) budget becomes the base in the corrective action taking if the budget calculation does not match the actual calculation. (3) budget is a foundation in evaluating the performance. Plan is done by the people and the budget is the brand mark used by the government to evaluate the people in charge to complete the plan and in the end to control their action. So, budget is a valuable assistance in the aspects of planning and controlling of the school financial management. It is answered by the the decree from the Minister of Education and Culture of the Republic of Indonesia No. 161 2014 Anies Baswedan about: The technical guide of

Using and Reporting the Financial report of School Operational Assistance (BOS) becomes the proof and promise from the government today related to the management of BOS.

However, in fact in the real situation, the management of BOS fund given by the government has not reached the target yet since there are still some students that taking the tuition fee and registration fee from the underprivileged students (Kadir , 2008). BOS fund is used for building maintenance, while actually the building maintenance expense has already been included in the local government budget (APBD). Students are still charged with the expenses of the routine activities such as monthly tuition fee. The socialization of this BOS fund is not known by the parents. It is not familiar for the people who suppose to know more detail on the program transparently.

It illustrates that the process in the BOS fund management on school management stage. In the future, the government must make sure the use of BOS fund is truly beneficial for the underprivileged people. The government must evaluate the performance of the person in charge to finish the plan, and in the end, to control his action.

#### **The Realization of BOS Fund and its Record according to the Principles of Accountancy:-**

The accountancy role of a school organization, can be simply said that accountancy makes information used by the school in its recording of school operational expense that is taken from BOS. Accountancy can also be given to the authority like the government to know the performance and condition of the school, The transaction record has been made, so for the user, that kind of accountancy report is called financial report. The main financial report is the report of profit and loss, balance report and cash flow report ( Warren dan Reeve,2004).

The school management has held the basic function (1) Budget shows the selection of time and number of school needs of fund in the future.. (2) budget becomes the foundation in corrective action if the budget accumulation does not match the actual calculation.

According to the principles of accountancy, school management can record and note down when the reception of BOS fund as cash debit and credit as the income. When the cash money is being paid, it is said to be cost debit or asset and in credit section it can be noted as cash. The report of BOS fund can be continued to be Balance Report and Profit and Loss Report in a certain time like a year.

#### **Internal Controlling:-**

Internal control covers the plan and all coordinated policies in a management of a school to secure the assets, test the accuracy to how far the accountancy data can be trusted, promote efficient operational and support the obedience on the policy made ( AICPA, 1949).

The internal controlling system is good if there is no one in such a position that makes a wrong action and continue the unwanted actions for a not very-long time (Tuanakotta,1977). There are three conditions that must be completed in a good internal controlling (1) Certain procedure and it must be done .(2) The procedure is done by the skillful and competent people (expert in knowledge, accuracy and enough authority) (3) There is a duty selection (someone cannot do his duty in several procedures)

School management nowadays does not have an internal controlling system on BOS fund and school operational activities.

With the internal controlling, no one , even in the high position, will make mistake and continue the unwanted actions unknown for a long time

#### **The Reasonable Financial Report:-**

Financial report is reasonable meaning (1) free from and dishonesty (2)full disclosure so that the proper fund report can be implied to be free from the bias and dishonesty and also the complete information (Tuanakotta,1977)

In real situation, the report of BOS fund is made by the school management based on the form of budget realization.

According to Tuanakotta (1977) the realization of BOS fund can be noted and reported in form of Financial Report that is reasonable, free from bias. The properness of the financial report can be proven by the audit result and opinion of public accountant.

### Conclusion:-

By completing the objective of BOS fund management according to the objective and trusted report, government has tried hard to build it. However, it must be admitted that there are several things need to be fixed to reach BOS goal. Referring to the opinion of Cushing (1988) on the function of planning and controlling management, developed into several opinions from Keow (2002); Warren and Reeve (2004); and Tuanakotta (1977) in the strategy of managing BOS fund with four key indicators that can be concluded as follow:

- The process in BOS fund management is still in the stage of school management report realization. In the future, the government must make sure the use of this fund is truly beneficial for the underprivileged people. Government must evaluate the performance of the person in charge to complete the plan and in the end, to control his action.
- According to the principles of accountancy, school management can record and note down when the reception of BOS fund as cash debit and credit as the income. When the cash money is being paid, it is said to be cost debit or asset and in credit section it can be noted as cash. The report of BOS fund can be continued to be Balance Report and Profit and Loss Report in a certain time like a year. ..
- The school management has an internal controlling system so there is no one in such a position that makes a wrong action and continue the unwanted actions for a not very-long time.
- The realization of BOS fund can be noted and reported in form of Financial Report that is reasonable, free from bias. The properness of the financial report can be proven by the audit result and opinion of public accountant.
- Every year, government can invite the public accountant to audit the financial report of the school management.

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