Analysis Of Accounting Information Systems In Managing Education Unit Operational Assistance Funds (Bosp) Using E-Rkas At Smp Negeri 12 Buru

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Keywords:

Accounting Information System, BOSP, e-RKAS, Accountability, Transparency.

Abstract

This study aims to analyze the implementation of the Accounting Information System (AIS) in the Education Unit Operational Assistance (BOSP) fund management cycle at SMP Negeri 12 Buru, which includes the planning, implementation, and evaluation stages using the e-RKAS application. The research method used is descriptive qualitative with data collection techniques through in-depth interviews, participatory observation, and documentation studies. The results show that the planning stage is carried out through the preparation of e-RKAS based on the results of the School Self-Evaluation (EDS) and the educational profile. In the implementation stage, fund management has integrated manual and digital bookkeeping systems through the ARKAS application in accordance with the regulations of the Minister of Education, Culture, Research, and Technology No. 63 of 2022. Evaluations are conducted periodically to ensure transparency and accountability to stakeholders. Although this digital system improves administrative efficiency, the main obstacles identified are limited human resource technological competency and the stability of internet infrastructure at the research location. This study recommends the need for ongoing training for the BOSP management team to optimize the system..

INTRODUCTION

Education is a strategic investment for the nation, aiming to optimally develop the potential of students for the advancement of civilization and the national economy. In line with the mandate of Article 31 of the 1945 Constitution, the government is obliged to finance basic education for all citizens. The concrete implementation of this responsibility is through the Educational Unit Operational Assistance (BOSP) program, designed to fund various school operational needs, from library development to teacher honorarium payments. However, the large allocation of BOSP funds requires a management system that is not only effective, but also transparent and accountable. The main challenges that often arise are budget constraints and a lack of transparency that can hinder the quality of learning. Responding to these challenges, the government is carrying out a digital transformation by launching the ARKAS application (version 4) and e-RKAS as official Accounting Information System (AIS) instruments for online fund management. Quality education requires adequate and well-managed funding support.

Table 1.1

View of the e-ARKAS Application for SMP Negeri 12 Buru
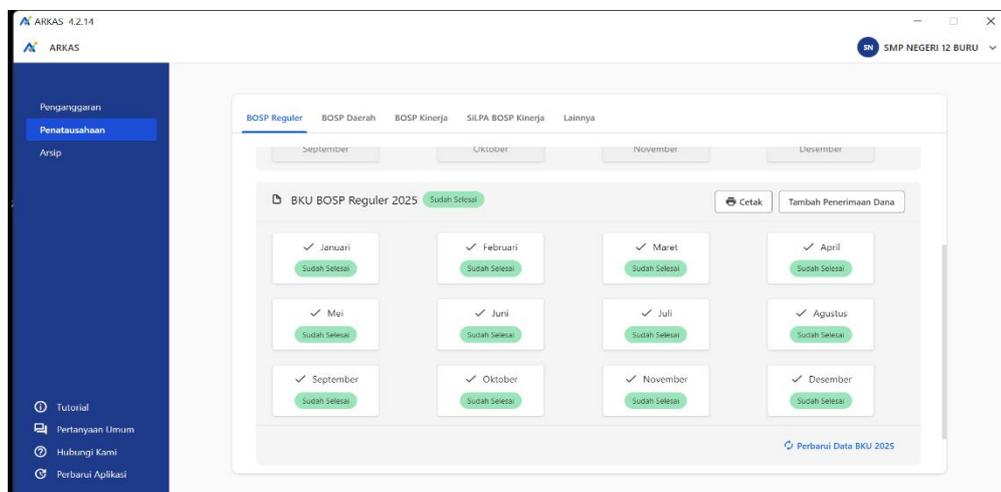
Source: BOSP Treasurer of SMP Negeri 12 Buru

The Indonesian government allocates Education Unit Operational Assistance (BOSP) funds to help schools cover non-personnel operational costs. In order to realize transparent and accountable financial governance, the Ministry of Education, Culture, Research, and Technology introduced the ARKAS application (School Activity and Budget Plan Application). SMP Negeri 12 Buru is one of the educational institutions required to implement the e-RKAS system in its financial management. However, the transformation from a manual to a digital system often faces various challenges, ranging from human resource readiness to data synchronization. This phenomenon is interesting to study to see the extent to which the Accounting Information System (AIS) plays a role in minimizing administrative errors and improving the quality of school financial reports. This research focuses on three main pillars: how the budget is planned, how the funds are spent and recorded, and how the accountability mechanism works.

Table 2. Recapitulation of the use of Operational Assistance Funds for Educational Units (BOSP)

REKAPITULASI REALISASI PENGGUNAAN DANA BOSP
PERIODE TANGGAL : 01 Januari 2025 s/d 30 Juni 2025
TAHAP 1 TAHUN 2025

NPSN : 60101020
Nama Sekolah : SMP NEGERI 12 BURU
Kecamatan : Kec. Waplau
Kabupaten/Kota : Kab. Buru
Provinsi : Prov. Maluku
Sumber Dana : BOS Reguler

No. Urut	Standar Nasional Pendidikan	Penerimaan Peserta Didik Baru	Pengembangan Perpustakaan	Pelaksanaan Kegiatan Pembelajaran dan Ekstrakurikuler	Pelaksanaan Kegiatan Asesmen/Evaluasi Pembelajaran	Pelaksanaan Administrasi Kegiatan Sekolah	Pengembangan Profesi Pendidik dan Tenaga Kependidikan	Pembiayaan Langganan Daya dan Jasa	Pemeliharaan Sarana dan Prasarana Sekolah	Penyediaan Alat Multi Media Pembelajaran	Penyelenggaraan Kegiatan Peningkatan Komptetensi Keahlian		Pembayaran Honor	Jumlah
		1	2	3	4	5	6	7	8	9	10	11	12	
1	Pengembangan Standar Isi	0	800.000	0	0	0	0	0	0	0	0	0	0	800.000
2	Pengembangan Standar Proses	1.070.000	0	2.210.000	990.000	1.020.000	0	0	0	0	0	0	0	5.290.000
3	Pengembangan pendidik dan tenaga kependidikan	0	0	0	0	0	6.800.000	0	0	0	0	0	0	6.800.000
4	Pengembangan sarana dan prasarana sekolah	0	0	0	0	2.865.000	0	0	38.100.000	19.800.000	0	0	0	60.765.000
5	Standar Pengelolaan	0	0	0	0	14.996.100	0	2.586.695	0	0	0	0	0	17.582.795
6	Pengembangan standar pembiayaan	0	0	0	0	850.000	0	0	0	0	0	0	43.200.000	44.050.000
7	Pengembangan dan implementasi sistem penilaian	0	0	0	12.940.000	0	0	0	0	0	0	0	0	12.940.000
	JUMLAH	1.070.000	800.000	2.210.000	13.930.000	19.731.100	6.800.000	2.586.695	38.100.000	19.800.000	0	0	43.200.000	148.227.795

Saldo periode sebelumnya : Rp. 0
Total penerimaan dana BOSP periode ini : Rp. 150.775.000
Total penggunaan dana BOSP periode ini : Rp. 148.227.795
Akhir saldo BOSP periode ini : Rp. 2.547.205

Menyetujui,
Kepala Sekolah

JUMAIN,S.Pd
NIP. 198805092017011001

Bendahara /
Penanggungjawab Kegiatan

TRISNA PRASETYANINGRUM,SE
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Source: BOSP Treasurer of SMP Negeri 12 Buru

The implementation of a technology-based AIS, such as e-RKAS, is expected to integrate planning, implementation, and reporting functions into a single, verified system. However, the transition from manual to digital systems often faces significant obstacles at the educational unit level. At SMP Negeri 12 Buru, despite adopting e-RKAS in accordance with regulations, obstacles still arise in the form of discrepancies between initial planning and implementation. This is often triggered by internal school policies and highly dynamic regulatory changes.

This phenomenon demonstrates that the mere existence of a digital system is insufficient without an evaluation of its user governance. Therefore, an in-depth analysis is needed to understand how this accounting information system truly plays a role in mitigating budgeting errors and increasing efficiency at SMP Negeri 12 Buru. Based on this urgency, this study was conducted with the title: "Analysis of the Accounting Information System in the Management of Educational Unit Operational Assistance Funds (BOSP) using e-RKAS at SMP Negeri 12 Buru."

METHODS

This study uses a qualitative approach with a descriptive method. The focus of the study is the work process of the Accounting Information System in the management of BOSP funds for the 2025 fiscal year. The research subjects consisted of the Principal as the person in charge, the Treasurer as the technical implementer, representatives of the teacher council, the School Committee as supervisors, and representatives of parents of students.

Data was collected from purposively selected key informants, including the Principal, Treasurer, School Committee, and representatives of parents to ensure that the information obtained has strong managerial authority.

The data collection process was conducted through triangulation techniques, namely combining in-depth interviews, direct field observations, and documentation studies of archives and data input into the e-RKAS application system, as well as analysis such as the General Cash Book (BKU), Tax Subsidiary Book, and Budget Realization Reports. Furthermore, the data was analyzed interactively through the stages of data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

This research was conducted at SMP Negeri 12 Buru, Waplau Village, Waplau District, Buru Regency, which annually receives an allocation of Unit Operational Assistance Funds (BOSP) from the central government. The importance of digital transformation in the financial management of the education sector is to ensure transparency and accountability. At SMP Negeri 12 Buru, the Education Unit Operational Assistance Fund (BOSP) is a vital instrument for financing school operations, from providing learning facilities to paying honorariums for teaching staff. As a school located in the Buru Regency area, SMP Negeri 12 Buru has a big responsibility in managing the allocation of these central government funds so that they are right on target. The transformation from a manual system to the use of the e-RKAS application is a strategic step for the school to align financial governance with national regulations that demand efficiency in the digital era.

The results of the study indicate that the implementation of the Accounting Information System (AIS) through e-RKAS at SMP Negeri 12 Buru has successfully integrated the planning, implementation, and reporting processes into a single, structured digital cycle. Specifically, this study found that the use of information technology can minimize human error in budgeting and ensure that every expenditure has a clear legal basis. This system not only functions as a bookkeeping tool, but also as a managerial control medium that allows the Principal and Treasurer to monitor the availability of budget balances in real time, so that the use of BOSP funds becomes more measurable and objective.

Planning at SMP Negeri 12 Buru begins with an analysis of the school's report card. The school drafts an e-RKAS (e-School Budget) that covers employee expenses (honorariums), goods/services, and capital expenditures. This process involves the active participation of the teachers' council and school committee in budget-setting meetings to ensure that every rupiah allocated is truly targeted toward improving the quality of learning.

The BOSP fund management process at SMP Negeri 12 Buru begins with the preparation of the School Activity and Budget Plan (RKAS) based on the results of the School Self-Evaluation (EDS). This process involves the BOSP Management Team, which consists of the Principal, Treasurer, Teachers, and School Committee. In its implementation, each expenditure transaction is carried out in accordance with the items approved in the e-RKAS system. If there are urgent unplanned needs, the school implements a change meeting mechanism to shift the budget within the system, so that operational flexibility is maintained without violating established administrative procedures.

The e-reporting system at SMP Negeri 12 Buru has been fully integrated with the ARKAS/e-RKAS application developed by the Ministry of Education, Culture, Research, and Technology. Through this system, every transaction data input by the treasurer automatically generates an accurate digital accountability report. The advantage of this e-reporting system is its ability to automatically verify data, preventing reports from being sent if there are discrepancies in the balance or budget ceiling. This makes it easier for the school to present valid financial data to the District, Provincial, and Central Government Education Offices without the need for lengthy manual bureaucratic processes.

Accountability for BOSP funds at SMP Negeri 12 Buru is carried out periodically through the preparation of an Accountability Report (LPJ) at the end of each disbursement stage. Evaluation takes two forms: a routine mid-term evaluation conducted internally by the school and an annual evaluation through a plenary meeting with the School Committee and parents. This evaluation process aims to review the effectiveness of fund use in improving educational quality and ensure that expenditures are in line with the initial plan. By involving external stakeholders, the school has successfully created a participatory oversight system that strengthens the legitimacy of fund management in the eyes of the community.

Although the digital system has provided many conveniences, SMP Negeri 12 Buru faces several challenges and obstacles in its implementation. The main obstacles include the dynamics of central regulations, which frequently undergo technical updates to the application system, thus requiring rapid adaptation from operators and treasurers. Furthermore, market price fluctuations that often do not align with the price standards in the e-RKAS require the school to be more careful in revising the budget. Technical obstacles such as internet connection stability sometimes also hamper the process of synchronizing reporting data to the central portal, although this can be overcome through more flexible data input time management.

In general, the results of this study conclude that the management of BOSP funds at SMP Negeri 12 Buru has complied with applicable regulations, particularly Permendikbudristek Number 63 of 2022 and 2023. The use of e-RKAS as the basis for the Accounting Information System has fulfilled the principles of public financial management, namely transparency, accountability, effectiveness, and efficiency. The school's success in aligning EDS-based planning with budget realization in e-RKAS proves that SMP Negeri 12 Buru has carried out the government's mandate in realizing clean educational financial governance and is oriented towards improving the quality of students.

IV. DISCUSSION

The implementation of e-RKAS at SMP Negeri 12 Buru has brought about significant changes in the school's administrative work culture. While previously reports were often delayed due to a complicated manual recapitulation process, the digital system now allows reports to be produced more quickly and accurately. This system acts as a control tool to prevent schools from spending outside the approved plan. However, the success of the SIA is highly dependent on the competence of the operator. It was found that frequent feature changes in the ARKAS application require rapid adaptation. Furthermore, geographical constraints that cause unstable internet signals sometimes hamper the process of data synchronization to the central server. This indicates that the digitalization of education in the region requires stronger infrastructure support from the local government.

Based on the research analysis, the management of Educational Unit Operational Assistance (BOSP) funds at SMP Negeri 12 Buru has been carried out in accordance with the mechanisms and regulations established by the government. The school consistently refers to Regulation of the Minister of Education, Culture, Research, and Technology (Permendikbudristek) Number 63 of 2022 and the latest regulations in 2023 as technical operational guidelines. The implementation of e-RKAS (ARKAS) is clear evidence of the school's compliance with the national digitalization mandate, where every stage, from budget planning to spending realization, is carried out within the legal ceiling. This alignment between school operations and formal regulations ensures that all funds received are allocated to support educational quality legally and procedurally.

In terms of transparency, this study illustrates significant information transparency at SMP Negeri 12 Buru. The use of the e-RKAS system allows financial data to be accessed and monitored by the BOSP Management Team, thereby closing the gap in the possibility of secretive fund management. In addition to digital transparency, the school also implements social transparency by publishing details of fund usage on the school bulletin board and submitting reports in plenary meetings with parents and the School Committee. These practices ensure that all stakeholders have a shared understanding of the school's revenue sources and expenditure details, ultimately building public trust in school management.

The accountability aspect in the preparation of the Accountability Report (LPJ) at SMP Negeri 12 Buru has been standardized through the integration of the ARKAS application. This system automatically verifies every transaction, so the resulting report has a high level of accuracy and is difficult to manipulate. This finding aligns with previous research by Asyika & Edwy (2024), which stated that the implementation of the RKAS application in the administration system provides significant benefits in increasing accountability and time efficiency of school financial reporting. Thus, accountability at SMP Negeri 12 Buru is not merely seen as an administrative burden, but as a mechanism for proving the school's integrity in managing public funds that can be digitally accounted for to the central government.

In BOSP fund management efforts, participation is a key pillar identified in this study. The formation of the BOSP Management Team, which includes the Principal, Treasurer, Teachers'

Council, and representatives of parents, demonstrates a collaborative and inclusive work pattern. This participation is evident in the RKAS (Work Plan and Budget) preparation process, which is based on the School Self-Evaluation (EDS), where teacher needs and school aspirations are discussed collectively. The active involvement of the School Committee in providing advice and oversight ensures that the budgetary policies adopted are the result of collective agreements oriented toward student interests, rather than simply unilateral decisions by school leaders. This study also reveals a close relationship between the obstacles faced and the impact of participation on budget management. Although participation has been ongoing, dynamic regulatory changes or delays in information from the central government sometimes limit the depth of participatory discussions in determining budget shifts. However, the positive impact of this participatory pattern remains dominant, with collective oversight able to mitigate the risk of budget irregularities due to these technical constraints. Strong participation acts as an instrument of social control, ensuring that any budget adjustments due to external constraints are carried out transparently and remain focused on priority educational needs.

Despite the system's established nature, technical challenges remain, particularly related to human resource capacity and limited technological resources and infrastructure. The ongoing dynamics of e-RKAS application updates require a high level of digital literacy, which can sometimes be challenging for educational staff unfamiliar with the latest system. Furthermore, Buru Regency's geographical location results in limited and unstable internet infrastructure, which often hinders the synchronization of reporting data to the central portal. A lack of adequate hardware also presents a physical obstacle that schools must overcome in maximizing the implementation of a digital-based accounting information system.

Overall, this thesis concludes that the implementation of the Accounting Information System through e-RKAS has successfully transformed financial governance at SMP Negeri 12 Buru to be more professional and systematic. The integration of regulatory compliance, information transparency, digital accountability, and active stakeholder participation has created a healthy financial management ecosystem. Although there are still real challenges in terms of human resources and technological infrastructure in the region, the school's success in implementing this digital mechanism proves that e-RKAS is an effective tool in realizing clean and quality school financial independence for the advancement of national education

CONCLUSION

Based on the results of research and discussion regarding "Analysis of Accounting Information Systems in the Management of Educational Unit Operational Assistance Funds (BOSP) using e-RKAS at SMP Negeri 12 Buru", several in-depth conclusions can be drawn as follows:

- The Accounting Information System (AIS) in the planning stage at SMP Negeri 12 Buru has transformed from a traditional model to performance-based budgeting. The use of e-RKAS has forced the school to prepare an objective budget by referring to the results of the School Self-Evaluation (EDS). This proves that planning is no longer merely an administrative formality, but rather a strategic process involving the active participation of the BOSP Management Team, the Teachers' Council, and the School Committee to ensure every rupiah is allocated to priority needs to improve the quality of learning.

- The implementation of e-RKAS through the ARKAS application during the implementation phase has created a transparent financial ecosystem and minimized the risk of irregularities. This system imposes strict limits on the use of funds to ensure they remain within the approved budget ceiling. This digital system has successfully transformed the work culture into a more disciplined one, where every expenditure must be accompanied by valid evidence and inputted in a timely manner. Flexibility to changing needs in the field can still be accommodated through a change meeting mechanism whose results are permanently recorded in the system, thus maintaining data integrity.

- The evaluation and reporting phase demonstrates a very high level of accountability due to direct data integration with the Ministry of Education, Culture, Research, and Technology's central server. The e-reporting system eliminates lengthy manual bureaucratic processes and speeds up the submission of Accountability Reports (LPJ). Furthermore, accountability at SMP Negeri 12 Buru is not only technical and digital, but also sociological through regular evaluations with parents and the School Committee. This creates a multi-layered oversight system (internal and external) that strengthens public trust in educational institutions.

Based on the analysis, it can be concluded that the management of BOSP funds at SMP Negeri 12 Buru through e-RKAS has been carried out in accordance with public sector accounting principles. This system has proven effective in improving data accuracy and budget transparency. However, strengthening human resource capacity through technical training and improving supporting facilities (internet) is key to ensuring the system's sustainable operation without significant technical obstacles.

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