

Analysis Of School Cash Receipt And Expenditure Procedures In Improving Internal Control (Case Study On Pandanwangi State Elementary School 3 Malang City)

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ABSTRACT

School Operational Assistance (BOS) is a government program that basically provides funding for non-personnel operational costs for basic education units as implementers of the compulsory education program. The BOS program is expected to be managed according to the principles of School Based Management (SBM). Therefore, in managing BOS funds, schools are required to develop fund management in a professional, transparent and accountable manner. The purpose of this study was to analyze the accounting information system for receiving and disbursing BOS funds. The object of this research is Pandanwangi 3 Public Elementary School, Malang City. The research was conducted by analyzing the accounting information system on the organizational structure, documents, internal control systems and the resulting reports. This study uses a descriptive analysis method that describes as a whole the implementation of the accounting information system applied to Pandanwangi 3 Public Elementary School and compared with theories related to accounting information systems, so that the desired results of this study are obtained. The results of this study indicate that the accounting information system, especially the system of cash receipts and cash disbursements, is running effectively. This can be seen from the organizational structure that is in accordance with the characteristics of the school, adequate and well-designed documents, adequate internal control systems and reports, it's just that a flowchart design has not been formed in the accounting information system.

Keywords : Accounting information system, school operational assistance (BOS), cash receipts and disbursements, and internal control.

INTRODUCTION

Based on Government Regulation No. 47 of 2008 concerning Compulsory Education, it is decided in chapter 1 paragraph 2 that basic education is the level of education that underlies the level of secondary education, in the form of Primary Schools (SD) and Madrasah Ibtidaiyah (MI) or other equivalent forms and Junior High Schools (SMP) and Madrasah Tsanawiyah (MTs) or other equivalent forms. All of this means that compulsory education in Indonesia has been stated in the law with a duration of 9 years. The government's efforts to implement the regulation in the form of compulsory education with 9 years are also supported through free of charge in public and private schools, BOS or stands for School Operational Assistance is a form of free of charge programme by the government.

BOS has the concept of guaranteeing every poor student to be able to continue to go to school through the exemption of all school fees. Not only that, fees for maintenance, semester exams, and various general and daily tests also need to be free of charge. The use of the bos fund was withdrawn from funds belonging to fuel compensation, but the majority of student guardians or residents knew about it. On the other hand, for residents who did not understand well the orientation of the BOS funds, what they were used for and the steps to use them often became an obstacle for the residents and the school. In the disbursement of the BOS funds, the schools that had received them were then managed by the school treasurer. Based on the RKAS created by the school, the school treasurer has the responsibility of spending the school's needs. After all the necessary things have been fulfilled, then the treasurer copies the receipts for the expenditure of the school needs.

Each organisation certainly needs an information system in order to facilitate activities that have been well designed so that the funds received and used can be controlled. The accuracy of the information system can be grouped into systems with more minimalism. Described by Amir Abadi Yusuf in a book on information systems in accounting, there are 6 divisions of the Data Subsystem abbreviated as DP in the information system, the 6 divisions are SIM or stands for Management Information Systems, secondly Expert Systems, thirdly there is a Decree Support System, fourthly the Executive Information System, fifthly the Data Subsystem, then finally the sixth is the Accounting Information System.

The accuracy and speed of the information system certainly provides great assistance to the management policy in schools to realise the targets set by the school. The information system in accounting is one of the parts referred to in the system. The information system in accounting is a system that collects, classifies, manages, reviews, and processes financial and non-financial data related through financial transactions so that useful information can be created to design, control, manage an organisation's activities.

Cash has a strong relationship with an information system in accounting. Cash is an issue that needs to be given attention to an organisation, in the form of large, medium, and small organisations. Because in principle cash is an asset without obstacles that has the characteristics of easy transfer. Because of this, it requires a high level of security to control cash in an organisation. In the operation of an organisation, cash is the main thing in each transaction experienced in the organisation. Therefore, it is very necessary to have a cash stage that regulates the incoming and outgoing funds in cash arranged in such a way that finally each transaction flow that has to do with cash can be recorded properly.

Because cash is an asset of an organisation that is very liquid, the inclusion and use of an information system in accounting is given more attention. BOS funds are included in cash income in the school environment. On the basis of this, each school has an accounting information system when operating its funds, such as the income and use of BOS funds. Based on the BOS technical guidelines No. 6 of 2021, in the receipt of funds, schools must make a plan for the use of BOS funds or a draft school budget activity (RKAS), while in the expenditure, the treasurer collects transaction evidence that the BOS funds have been allocated in accordance with the schedule and RKAS 2021, and is communicated with the procurement official.

After everything was recapitulated, the recording of receipts was carried out, after which the BOS treasurer created a report in the form of accountability for the realisation of the BOS funds and reported it to the school principal. Then the interim report will be submitted to the school principal. If the school's needs are still not sufficiently fulfilled, it will be given again to the treasurer to be spent on other needs until everything is fulfilled. If all the needs have been met, the treasurer will later create a realisation report regarding the BOS funds. The responsibility of the BOS treasurer is to create a report on the accountability of the BOS funds in 2 copies. Initially, the LPJ BOS is printed or printed in the form of a collection of documents. Afterwards, the document was given first to the school principal, who could obtain the final report and keep it as an archive, while the second document was given to the UPTD.

Previous research on the Stages of Acquisition and Use of BOS Funds that had been carried out by previous researchers also served as a reference for writing this final project. Research conducted by Rieza Rosdiana in 2021 at SDN Cigalasar, has applied procedures in the acquisition and use of BOS funds based on the technical guidelines in government regulations and can also be accounted for. However, the operation of the stages at SDN Cigalasar is still carried out manually, which can trigger irregularities in the stages of using BOS funds. In this BOS fund, the irregularities that are often experienced are evidence that the operation of the BOS fund is running well.

Then another case is the research conducted by Sulvariany Tamburaka in 2021 at SDN Labotoy, Kapoiala Subdistrict, Konawe Regency, which had a problem with the lack of transparency in the use of BOS funds from schools. This was seen through the use of BOS funds from the school, which so far has not confirmed the realisation report as well as the recapitulation of the use of BOS funds to parents and guardians of students, nor has it displayed an information board on the use of BOS funds. On the other hand, the technical guidelines on the use and financial accountability of BOS funds explain that schools need to inform in writing about the recapitulation of the acquisition and use of BOS funds to parents and guardians of students as well as publish it through the display of information boards at schools or other locations that can be accessed easily.

Based on the description of the background and various studies that have previously been obtained, the researcher assumes that the cash receipt stage is the main thing to support the success of the elementary school in carrying out its activities, so the researcher is interested in conducting research with the title "Analysis of School Cash Receipt and Expenditure Procedures in Improving Internal Control Case Study at Pandanwangi 3 State Elementary School in Malang

City."

In order to know the interpretation of the subject matter, it is necessary to study the information system of an accounting on school cash as well as internal control, it is shown in order to assess the extent to which the stages of cash receipts and disbursements at SDN Pandanwangi 3 Malang City. The benefits of this research on school cash receipts procedures are that it can safeguard school assets and assets, create information that can be useful later for parties who make decisions, create information for design and control. Not only that, the study is shown to the implementation of the school's internal control of the stages and procedures, which means whether the course of internal control is labelled as effective, efficient, and accountable. Because of this, it is hoped that the course of this analysis can bring fulfilling guarantees to school security, proficiency and accuracy of the information that will be created.

THEORETICAL STUDIES

A. School Cash Receipts

The stages of cash receipts in elementary schools are reviewed by usually obtained from funds originating from the government, funds obtained from parents / guardians of students, then derived from citizen funds, alumni, activities, after which the financial sector is given documents regarding cash receipts in order to carry out the recording of cash receipts, the financial sector then reports on cash receipts to the accounting sector, which from accounting carries out the stage of bookkeeping reports on school cash income reports. After the bookkeeping is carried out, the accounting sector provides the cash report to the school principal.

What is meant by government funds is that the government pours funds so that the needs of school children in all new school years can be fulfilled. The funds are distributed through the Routine Budget with listed on the DIK which is prolonged Daftar Isian Kegiatan. The size is adapted to the total number of students in the school. Not only DIK, the government also provides a BOS fund and BOP or stands for School Operational Assistance so that educational activities are supported.

Based on the BOS Guidelines of the Ministry of National Education (2009: 6) if the BOS programme is a government programme in order to provide capital for non-personal rates for basic education units that are implementing the compulsory education programme. On the other hand, it is explained by Balitbang Depdiknas (2006: 7) that BOP is a government programme for the implementation of personnel costs for basic education units.

The BOS and BOP programmes are implemented in order to reduce the dependency of citizens on the prevailing tariffs in education in the form of compulsory education within 9 years of high quality.

On the other hand, it is explained by Depdiknas (2006: 8) that the specific objectives of the school operational assistance or BOS and education operational assistance or BOP programmes are:

- a. Freeing all poor students at the primary education level from the burden of school operational costs and education, both in public and private schools.

- b. Freeing all public primary and junior secondary schools from the burden of school operational costs and education, except for Rintisan Sekolah Bertaraf Internasional (RSBI) and Sekolah Bertaraf Internasional (BSI).
- c. Relieve the burden of school operational costs for students in private schools.

B. School Cash Expenditure

Some experts argue about cash expenditure, here will be presented about cash expenditure, the first opinion is expressed by Mujikan (2012) if, cash expenditure is a sequence of events related to the distribution of products and services aimed at every other entity, as well as the collection of various payments. Then there is also an opinion described by Mulyadi (2017) if, cash usage in organisations with a rather large total is used checks, but for usage with a small total using petty cash also cannot use checks. Described by Romney (2016) if, the expenditure cycle is a sequence of business activities as well as ongoing information processing operations, which have a relationship through spending as well as payment for services and products.

Based on Government Regulation (PP) 48 of 2008 concerning education funding, non-personnel costs are costs for consumable educational materials or equipment, indirect costs in the form of power, water, services, telecommunications, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, etc. In addition, there are some types of investment costs as well as personnel costs that are permitted to be paid through BOS funds. There can be risks in expenditure transactions and cash disbursements, such as ordering products that are not based on needs, the total amount purchased exceeding the total amount needed, products received in a defective condition that is not the same as what was ordered, and supplier service that is not satisfactory.

In the technical guidelines for BOS funds for public primary schools, the BOS treasurer, principal, and BOS operator should negotiate in advance when making product purchases so as to avoid ordering products that are not necessary, and the treasurer, if carrying out offline purchases, should go directly to the store and check the products so as to avoid defective product discrepancies.

Based on the explanation just now, the overall expenditure and cash usage system is carried out efficiently through the acquisition of good approval elements so that school funds can be protected as well as ensure accuracy and proficiency.

It is also emphasised in Permendikbud Number 6 of 2021 on the Technical Guidelines for Regular BOS Funds for Primary Schools in 2021, that the use of Regular BOS Funds for the procurement of goods or services is carried out through the procurement mechanism of goods or services at schools in accordance with the provisions of laws and regulations on the procurement of goods or services by education units.

C. Internal Control

It is explained by Hery (2016) if a series of policies and stages are carried out so that the wealth and assets of the organisation can be maintained for all forms of misuse, providing assurance of the availability of information regarding the organisation's accounting with accuracy, as well as determining if all legal certainty (regulations) and management policies as well as laws have been carried out and obeyed as they should by all employees of the organisation is internal control.

Internal control is carried out in order to review whether or not the operational or financial activities of the organisation are in accordance with the stages and policies that have been implemented by management.

Through the discovery and application of a strict internal control system, there is a great hope that all operational activities of the organisation or organisation can be carried out smoothly so that profit maximisation is realized. Because in its foundation, the efficiency factor as well as the effectiveness of the group / organisation are two things and are the targets for the application of internal control, because if internal control is not carried out as desired, there is a high probability that something called inefficiency will appear or it can be said that it is a waste of resources), so of course this problem will only make the degree of profitability of the organisation become burdened, that is the explanation by Hery (2016: 159-160).

Given an explanation by Mulyadi (2013: 163) if the internal control system consists of an organisational structure, techniques as well as various measures that are coordinated in order to protect organisational assets, monitor accuracy, as well as the accuracy of accounting data, support effectiveness as well as support the compliance of a management policy. The definition of an internal control system emphasises the objectives to be realised and not the elements that create the system. Because of this, internal control was applied to organisations that manage their information manually, through bookkeeping machines, and also through computers.

Based on Mulyadi's explanation (2010: 163) argues that some of the objectives of internal control are as follows:

1. Protecting organisational assets
Physical assets can be stolen, used for bad purposes or destroyed by accident unless they are safeguarded through adequate controls. This also applies to organisational assets that are not in physical form, for example, trade receivables can be vulnerable to shortages if important records and documents are not protected.
2. Checking the accuracy and proficiency of accounting data
It takes financial information by management that is analysed as well as proficient in carrying out its business activities. Most of the information in the accounting articles is used by management as a basis for making major decisions. Internal control is arranged in order to provide assurance of the stage of operation of accounting data reflecting on changes in the assets of the organisation or group.
3. Supporting effectiveness
Internal control has the purpose of being able to prevent the issuance of unnecessary or wasteful efforts in all group business activities as well as to prevent the ineffective use of group resources.

D. Internal Control in Organisations

Good government governance is a system of implementing an organisation's policies that provide services to the public, based on the explanation of Mardiasmo (2009). The application of several principles of good governance supports financial managers to be more responsible for their duties and more transparent with the information they have. The openness of information conveys a more correct decision choice for financial managers in collective decision making. Because of this, when various decision choices with clear and directed directions have been carried out through the provision of various principles of good government governance, it is expected to improve financial performance. The implementation of various

principles regarding good corporate governance has a role in the performance of a group, described by Suryo Pratolo (2007). The application of good government governance plays an important role in the performance of the operation of the organisation.

RESEARCH METHODS

A method used in the course of research is to use quantitative methodology through an approach that is descriptive. An approach that explains a fact can also be a phenomenon that exists in the field through exposure in the form of words. Described by Moleong (2007: 6) if qualitative type research is a study that has the aim that phenomena can be understood properly that occur in research subjects.

In the research undertaken, data was collected through three steps, namely, first through interviews using sources such as the principal, operator and treasurer of SDN Pandanwangi 3 Malang City. The second is observation by analysing how the procedure for obtaining and using school cash to increase the level of an internal control system in SDN Pandanwangi 3 Malang City by using book literature, as well as the internet, as well as various other accurate sources. Furthermore, the third is making documentation. In qualitative technique research is used because researchers want to know directly what the situation is like in the field as well as SDN Pandanwangi 3 Malang City has issued permission so that they can collect data directly.

Research on the case study design is carried out in order to obtain a comprehensive definition of the situation and understanding of the subject being observed. The process is more important than the outcome in this research, which is more geared towards discovery than information. The research strategy indicated for researchers to closely observe a programme, activity, phenomenon, stage, or group of individuals is a case study. Described by Creswell (2010).

In the course of the research, semi-structured interviews were used. In this type of interview, the researcher uses an interview guide that is created in the form of a list of questions, but not in the form of various sentences that are intertwined. The interview list here is just a few notes that have the possibility of different types of questions adapted to the conditions when conducting the interview. Variation is still required in the interview, provided that it does not bias any of the focal lines previously provided.

The type of interview used in the research was an indepth interview, also known as an in-depth interview. A step so that data and information can be collected through direct means, namely dealing with sources, which intends to obtain a complete interpretation through the topic being observed is an in-depth interview. In-depth interviews are conducted intensively and repeatedly. In qualitative type research, the important medium is in-depth interviews with a combination with a participant observation, described by Bungin, (2007).

Described by Suryana (2010) if data analysis is the activity of concentrating, abstracting, structuring data systematically as well as rationally so that it can share answer material to the problem. Researchers use various techniques in this data analysis, namely:

a. Data Collection

Through interviews, observations, as well as documentation related to the information system of an accounting for the acquisition and use of school cash in

SDN Pandanwangi 3 Malang City, data is generated.

b. Data Reduction

Grouping, simplifying, also eliminating data that is not needed in such a way that ultimately makes the data able to create useful information and also makes it easier to draw a conclusion is data reduction. Later the researcher carries out the redaction of the data obtained in the field by sorting the data based on the information needed by the researcher. Through interviews, observations, and documentation, the data is obtained.

c. Data Presentation

In order to be able to review the overall interpretation or each specific part of all the figures, the data presentation is carried out. In this session the researcher tries to group as well as present data based on the subject matter which is started through coding in each sub-point of a problem.

d. Conclusion

The final step in the data analysis stage is conclusion and verification. In this chapter, the conclusions of various data that have been obtained are stated by the researcher. The running of the conclusion can be through comparing the accuracy of the statement on the research subject through the definitions contained therein as well as with various concepts of the foundation of the research..

RESULTS AND DISCUSSION

Through the research that has been obtained, it can be concluded that the cash mechanism obtained from the BOS funds of SDN Pandanwangi 3 Malang City begins with the school, in this case the Principal and Treasurer, collecting the BOS funds that have been obtained from the Central Ministry of Education and Culture Research and Technology of the Republic of Indonesia in each region, which have been distributed to the school's account through the bank. After the School Budget Activity Plan (RKAS) has been created and approved, SDN Pandanwangi 3 Malang City uses the School Revenue and Expenditure Budget Plan (RAPBS).

Regional school operational assistance funds or often abbreviated as BOSDA can also be used to pay for electricity to telephones by elementary level education units. As well as the purchase of any goods or needs that will be needed to facilitate the continuity of the teaching and learning process such as LCD screens, printers, and so on.

The stages of cash acquisition of BOS funds located at SDN Pandanwangi 3 Malang City are based on what is stated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 1 of 2018 Regarding BOS Technical Guidelines, starting with the allocation procedure, in terms of receiving BOS funds, starting with several people who have the authority, including by:

1. School Operators complete the filling, sending, and updating of basic education data into a system called dapodikmen.
2. The Administration Section makes all student data administration and duplicates dapodik forms as needed.
3. The BOS treasurer verifies the suitability of the number of students and cash data with the existing data and then makes the RAB.

The timing of the distribution of BOS funds was also found, with the distribution taking place every quarter. The stages of the distribution of BOS funds from the central level to the school level were conducted in two sessions, namely:

1. First session: Distribution of funds from the State General Cash Account, abbreviated as RKUN, to the Regional General Cash Account, abbreviated as the Provincial RKUD. The distribution of BOS from the RKUN to the RKUD in every quarter within the period stipulated based on the perpu.
2. Second session: The distribution of funds from the provincial RKUD to school accounts. The distribution process is that the Regional General Treasurer, abbreviated as BUD, needs to distribute BOS directly to school accounts based on the provisions of the perpu.

In the receipt of BOS funds, there are also various stages, which amount to 4 stages in this issue every quarter, namely the requirement for receipt in the second quarter to the fourth quarter is to provide a report on the receipt and realisation of the use of funds for the activities of each quarter that have been paid based on the approved school RKAS.

The reporting system for the National BOS Fund in SDN Pandanwangi 3 Kota Malang uses the Arkas application. This Arkas application can only be accessed by the principal, treasurer and operator. The National School Operational Assistance Fund procedure begins with the admission of new students which is inputted into the Basic Education Data (Dapodik) to determine how much is obtained or commonly referred to as the boss cut off. Furthermore, the School Budget Activity Plan or what is also known as the RKAS that has been made and agreed upon, in this case at Pandanwangi 3 Malang City State Elementary School in the form of a School Revenue and Expenditure Budget Plan or what can also be called RAPBS. As for the process of receiving the BOS funds on a quarterly basis, the school treasurer together with the principal disburse the BOS funds that have been channeled to the school account through Bank Jatim.

The funds that have been disbursed can be used immediately by the school so that all learning needs can be purchased, for example, renovating the school, improving the library, and increasing the welfare of honorary teachers. Schools receive 100% authority from the government to use the BOS funds, but it all needs to be used so that the needs of the school are met and not used for personal purposes.

As explained in Government Regulation (PP) 48 of 2008 concerning education funding, non-personnel costs are costs for consumable educational materials or equipment, indirect costs in the form of power, water, services, telecommunications, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, etc. However, there are various types of investment costs as well as personnel costs that are permitted to be paid through BOS funds.

The cash disbursement procedure of Pandanwangi 3 Malang City State Elementary School through BOSDA begins with when the request letter or file for the procurement of goods has been approved and the package has also appeared on the LPSE Application, the school waits for the goods that have been ordered to arrive. When the goods have arrived, the treasurer makes an accountability report and is assisted by the operator to upload the report on the LPSE Application and also SIMBADA. Another thing is in the SIPD Application which is a place to upload

related to the GU Budget and also Honor.

In the SIMBADA application, it is used to upload outing reports on the purchase of goods or any needs that will be needed to facilitate the continuity of the teaching and learning process such as classroom desks, blackboards and so on.

Another case with LPSE, namely the Electronic Procurement Service, is an electronic procurement system that provides a government product or service. The e-procurement system is managed by LPSE with the name. in the form of SPSE which is prolonged Electronic Procurement System with improvements through LKPP in the Directorate of Electronic Procurement System Development.

Researchers studied that at the stage of obtaining and using school cash at SDN Pandanwangi 3 Malang City did not yet have and did not know about the flowchart of the school cash disbursement procedure. With the flowchart, it can later describe the flow of each school cash receipt programme for all stages. Another benefit is to minimise or simplify the exposure of the available stages. Because of this, the course of the programme will be easier for various groups to understand.

CONCLUSIONS

Based on the study as well as the explanation in Chapter IV, it can be concluded that the stages of the disbursement and use of school cash at SDN Pandanwangi 3 Kota Malang had already applied the stages regarding the receipt and use of BOS funds based on the Writing Guidelines and JUNKIS as stipulated in the Government Regulation.

Beginning with the school in this case, the Principal and Treasurer obtain the BOS funds from KASDA, which distributes them to each region that has been distributed to the school account through the bank. Afterwards, the treasurer creates a report of the funds received and also disburses the BOS funds based on the RKAS or stands for the Activity Plan on the School Budget, which has already been approved, in this case SDN Pandanwangi 3 Malang City with the form of RAPBS which stands for Rancangsm Budget Revenue and Expenditure School.

The realisation of the procedure design on cash receipts in the BOS fund was correct. The realisation of BOS funds at SDN Pandanwangi 3 Kota Malang also carried out measurements on cash obtained in each of its inputs based on the guidebook on BOS funds.

The study of the stages of the acquisition and use of cash in the BOS funds at SDN Pandanwangi 3 Kota Malang was based on each of the principles used in the guidebook on the BOS funds, which eventually resulted in the discovery of information that was appropriate and fulfilling to be used as a medium for internal control in the report.

When publishing the use of BOS funds, SDN Pandanwangi 3 Kota Malang had conducted it based on the current stages, and the design of the budget realisation report was also in line with the stages in the guidebook on BOS funds.

Based on the research obtained, the explanation and conclusions carried out by the researcher, it is explained by the researcher as follows:

The school committee should review the cash received not only during the plenary meeting, but it is better to check the collection of records as well as

whether or not the proof of transactions that the school has created is complete.

The school should organise a citizen suggestion criticism box so that citizens can provide suggestions and critiques regarding the BOS funds that SDN Pandanwangi 3 Malang City receives.

Increase the level of the internal control system that has been determined by the routine checks carried out once a week on teachers, employees, and the school organisation, which in turn supports teachers and employees to exercise their authority based on the rules that have been enacted. Job sacrifices are carried out routinely based on the period of office that applies to the head of the school, finally realising the independence of management in the school as well as preventing fraud from occurring in schools.

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