



Strengthening Boss Fund Governance Through Accounting Standards-Based Assistance in Deli Serdang Regency

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ABSTRACT

This research aims to formulate an effective, transparent, and accountable BOS Fund management strategy, as well as to identify the need for technical assistance based on Government Accounting Standards (*SAP*) in Junior High Schools (*SMP*) in Deli Serdang Regency. The method used was mixed methods through a questionnaire survey to 62 school principals and treasurers, as well as interviews and Focus Group Discussions (FGD). The results of the study show that the majority of schools do not understand *SAP* thoroughly and still face obstacles in the preparation of transparent and accountable financial statements. The need for technical assistance is very high, especially in training in *SAP*-based report preparation, the use of reporting applications such as *ARKAS*, and strengthening digital literacy. This research resulted in the design of a training and mentoring model based on school needs that aims to improve managerial capacity and the quality of financial reporting. These findings reinforce the importance of institutional intervention and the development of information technology-based support systems. Thus, the right technical assistance strategy plays an important role in encouraging the realization of BOS Fund governance that is in line with the principles of public accountability and *SAP* implementation.

Keywords:

BOS Fund, Government Accounting Standards, Technical Assistance, Public Accountability

INTRODUCTION

The School Operational Assistance Fund (*BOS*) is one of the strategic instruments of the Indonesian government to improve access and quality of education by reducing the burden of financing public education. This program, which is regulated through the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020, requires the management of funds based on the principles of transparency, accountability, and participation (Nurdiani & Nugraha, 2018). Practices in the field show significant challenges, especially in the preparation of financial statements in accordance with Government Accounting Standards (*SAP*) (Yahya et al., 2022; Devin et al., 2024). Previous research confirms that the low understanding of school managers regarding *SAP*, as well as the limited managerial capacity of principals and treasurers, contribute to low transparency and the potential for financial statement errors (Wahyuningsih et al., 2020; Rahmawati & Kardoyo, 2019; Rahayu et al., 2020; Permendikbudristek No.2, 2022; Permendikbud No.6 of 2021, 2021).

Deli Serdang Regency is one of the areas that still faces various challenges in the management of *BOS* Funds. The survey results show that some schools have difficulties in compiling financial statements according to applicable accounting standards, which are influenced by limited technical training and low utilization of reporting technology. This situation confirms the need for a targeted and sustainable mentoring program

(Widyastuti et al., 2023; Anonymous, 2023), which not only focuses on improving accounting technical skills, but also on strengthening managerial capacity and digital literacy for school managers, so as to support transparency and accountability in optimal fund management (Ardiyan et al., 2022; Nurjanah et al., 2023; Triadiarti et al., 2023; Triadiarti et al., 2024).

Previous research conducted by Putra and Dewi (2021) shows that the management of *BOS* Funds in elementary schools in Bali still faces transparency and accountability constraints, especially due to the weak understanding of school managers regarding Government Accounting Standards (*SAP*). This study emphasizes the need to improve the competence of treasurers and principals in preparing financial statements, but has not provided a strategic model of targeted assistance. Meanwhile, Wulandari et al. (2020) found that the limitations of digital literacy and the lack of use of technology-based applications caused delays in *BOS* reporting and decreased public trust. However, the research focuses more on the technical aspects of reporting without linking to the principles of good governance as a whole.

Based on this background, this study is directed to formulate a *BOS* Fund management strategy in accordance with the principles of good governance and identify the need for relevant technical assistance for school managers (Yuliani & Pramita, 2018). Theoretically, this research is expected to contribute to the development of academic studies related to the management of education funds based on accounting standards. Practically, the results of this study are strategic recommendations for schools and input for the Deli Serdang Regency Education Office in formulating assistance policies and strengthening the capacity of school managers to manage the *BOS* Fund in a transparent, accountable, and efficient manner.

RESEARCH METHODS

This study uses a mixed methods approach that combines quantitative and qualitative methods to obtain a comprehensive overview of the *BOS* Fund management strategy and the need for assistance based on Government Accounting Standards (*SAP*) (Miles et al., 2014; Creswell, 2018; Weyant, 2022). Quantitative data was collected through the distribution of questionnaires to principals and treasurers of junior high schools (*SMP*) in Deli Serdang Regency, focusing on six main indicators: *SAP* understanding, technical reporting capabilities, technology use, training needs, governance, and digital literacy. Qualitative data was obtained through in-depth interviews and Focus Group Discussions (FGD) with school principals, treasurers, *BOS* supervisors, and Education Office officials.

The research population is all junior high schools in Deli Serdang Regency which total 349 schools. The sample was taken using the convenience sampling method with consideration of time and access limitations, resulting in 62 respondents from 15 sub-districts. Quantitative instruments were validated by accounting and educational experts and tested for reliability using Cronbach's Alpha. Qualitative instruments include

interview guidelines and FGDs to explore perceptions, experiences, technical challenges, and expected forms of mentoring.

Data analysis was carried out separately for each approach, then integrated in the final stage (triangulation). Quantitative data are analyzed descriptively (frequency, percentage, average, and standard deviation) with visualization in the form of tables. Qualitative data were analyzed using thematic analysis techniques that included transcription, coding, theme grouping, and context interpretation. Integration of results is used to explain quantitative findings through qualitative data, testing the consistency of findings, and formulating recommendations for mentoring strategies (Komariah, 2017; Sugiyono, 2018).

RESULTS AND DISCUSSION

The results of the study show that the management of BOS Funds at Deli Serdang Regency Junior High School still faces a number of obstacles, especially in the understanding of Government Accounting Standards (SAP), technical ability to prepare reports, and the use of reporting technology. The average score of the indicator showed a low score on SAP understanding (9.66) and the use of technology (9.48), while the need for assistance was the highest (15.26). Most schools have not adequately obtained SAP training, and the majority still rely on manual or semi-digital methods in reporting. These findings confirm the need for a needs-based capacity building strategy integrated with the digitalization of reporting to improve transparency, accountability, and efficiency of BOS Fund management.

Table 1. Results of Descriptive Statistical Analysis of Key Indicators

	X1	X2	X3	X4	X5	X6
Mean	9.66129	10.37097	9.48387	15.25806	14.20968	11.53226
Standard Error	0.247615	0.225589	0.201452	0.40615	0.308643	0.27279
Median	9.5	10	9	16	14	12
Mode	9	9	9	16	14	12
Standard Deviation	1.949725	1.776291	1.586231	3.19803	2.430524	2.147952
Sample Variance	3.801428	3.155209	2.516129	10.22739	5.906134	4.613696
Kurtosis	0.930557	0.324413	2.274098	-0.57298	-0.54309	-1.02075
Skewness	0.290348	0.681991	0.98544	-0.18027	0.554463	0.072242
Range	10	8	9	12	10	7
Minimum	5	7	6	8	10	5
Maximum	15	15	15	20	20	15
Sum	599	643	588	946	881	715
Count	62	62	62	62	62	62

- X1 : Understanding of SAP
- X2 : Technical Ability in Compiling LK
- X3 : The use of technology in financial management
- X4 : The need for financial management training and assistance
- X5 : Governance and monitoring of BOS Funds
- X6 : Stakeholder support

Descriptive statistical analysis of six main indicators shows that the need for training and mentoring obtained the highest score (15.26), reflecting the urgency of capacity building for school managers. The BOS Fund governance and monitoring indicators recorded a

score of 11.32, while digital literacy and human resource readiness were at 10.74. Technical reporting skills scored 10.05, while SAP understanding and technology use were at the lowest scores, 9.66 and 9.48, respectively. These results indicate that although governance is relatively moderate, aspects of technical competence and technology utilization are still weak points that require priority interventions.

Table 2 Results of Descriptive Statistical Analysis of BOS Fund Assistance Needs

	P1	P2	P3	P4	P5	P6	P7
Mean	3.56452	3.48387	3.85484	3.72581	3.75806	3.80645	3.79032
Standard Error	0.10693	0.10473	0.10245	0.10068	0.10203	0.09981	0.10319
Median	3	3	4	4	4	4	4
Mode	3	3	3	3	3	3	3
Standard Deviation	0.84195	0.82466	0.80667	0.79278	0.80338	0.78592	0.81255
Sample Variance	0.70888	0.68006	0.65071	0.62850	0.64543	0.61766	0.66023
Kurtosis	-0.6317	-0.4199	-1.4073	-0.9499	-1.0196	-1.2835	-1.3657
Skewness	0.30125	0.50617	0.27352	0.33368	0.27618	0.36037	0.40751
Range	3	3	2	2	3	2	3
Minimum	2	2	3	3	2	3	2
Maximum	5	5	5	5	5	5	5
Sum	221	216	239	231	233	236	235
Count	62	62	62	62	62	62	62

P1: Regular training on accounting and financial governance

P2: Development of a digital financial reporting system

P3: Strengthening internal supervision by supervisors or inspectorates

P4: Active involvement of school committees and parents

P5: Provision of SOPs and technical guidelines for the management of BOS Funds

P6: Continuous assistance by the Education Office

P7: Periodic evaluation of the utilization of BOS Funds

The results of the analysis show that schools in Deli Serdang Regency view continuous assistance by the Education Office as the highest priority because it is considered crucial to ensure the governance of the BOS Fund according to standards and responsive to problems in the field. Periodic evaluation of the use of funds and the provision of SOPs and technical guidelines are also considered very important to maintain uniformity of procedures and improve the quality of reporting. Strengthening internal oversight and the active involvement of school committees and parents are strategies that encourage transparency and public accountability. Meanwhile, the development of a digital financial reporting system is starting to become a necessity, although it still faces infrastructure and literacy constraints. Regular training in accounting and governance obtained the lowest scores, but was still needed to update the knowledge and skills of school managers. This pattern emphasizes that the need for assistance is comprehensive, including technical, managerial, and participatory aspects for the realization of effective and sustainable management of the BOS Fund.

Table 3. Results of Descriptive Statistical Analysis Recommendations

	R1	R2	R3	R4	R5	R6	R7
Mean	3.29032	3.43548	3.66129	3.56452	3.74194	3.87097	3.87097
Standard Error	0.11356	0.09375	0.09741	0.09923	0.09464	0.09616	0.10151
Median	3	3	3	3	4	4	4
Mode	3	3	3	3	3	4	3
Standard Deviation	0.89419	0.73821	0.76702	0.78136	0.74516	0.75713	0.79926
Sample Variance	0.79958	0.54495	0.58831	0.61052	0.55526	0.57324	0.63882

Kurtosis	-0.6275	-0.1885	-0.9741	-0.5265	-1.0505	-1.2039	-1.3886
Skewness	0.23698	0.10319	0.67104	0.52468	0.46216	0.22127	0.23946
Range	3	2	2	2	2	2	3
Minimum	2	2	3	3	3	3	3
Maximum	5	5	5	5	5	5	5
Sum	204	213	227	221	232	240	240
Count	62	62	62	62	62	62	62

R1: Regular training on accounting and financial governance

R2: Development of a digital financial reporting system

R3: Strengthening of internal supervision by supervisors or inspectorates

R4: Active involvement of the School Committee and parents in the evaluation

R5: Provision of SOPs and technical guidelines for the management of BOS Funds

R6: Continuous assistance by the Education Office

R7: Periodic evaluation of the utilization of BOS Funds

The results of the recommendation analysis show that the school prioritizes the development of needs-based training programs that specifically emphasize the implementation of Government Accounting Standards (SAP) and the use of the ARKAS application in BOS Fund reporting. This recommendation is driven by the low SAP comprehension score and the use of technologies identified in the previous analysis. In addition, the digitization of the reporting process and the preparation of practical training modules are priorities to accelerate the adaptation of schools to modern reporting systems. Strengthening the role of the Education Office in providing intensive assistance and periodic evaluations is also recommended to ensure the sustainability of the implementation of the designed strategy. No less important, the involvement of school committees and the community in supervision is expected to increase public transparency and accountability. Overall, the resulting recommendations include a combination of technical, managerial, and participatory aspects that complement each other for the optimization of the management of the BOS Fund.

CONCLUSION

This study concludes that the management of *BOS* Funds in Deli Serdang Regency Junior High Schools still faces obstacles in understanding Government Accounting Standards (*SAP*), the use of reporting technology, and the preparation of reports according to regulations, thus revealing a high need for contextual continuous training and mentoring. The mixed methods approach resulted in a needs-based training model that includes the *SAP/SAK ETAP* module, reporting practices through *ARKAS*, digital literacy improvement, and a monitoring system by the Education Office. This strategy is considered in line with the principles of good governance and able to encourage transparency, accountability, and efficiency in the management of *BOS* Funds in a sustainable manner.

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