

IS IT TRANSPARENT AND ACCOUNTABLE, OR STEAL THE PUBLIC ATTENTION?

Nicholas Christiansen¹⁾, Ines Hanida²⁾, Caseline Lawrensia³⁾
Raffles Ginting^{4)*} Ayu Puspitasari⁵⁾

Faculty of Economics and Business, Tanjung Pura University^{1),2),3),4),5)}

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Correspondence:

Raffles Ginting

rafflesginting@ekonomi.untan.ac.id

ABSTRACT

This study aims to determine how the implementation of transparency is carried out by schools related to financial reporting and BOS funds to third parties and to analyse how the accounting system is applied to school financial reporting. BOS Funds is compared to the provisions by Statement of Financial Accounting Standards (ISAK) 35 and technical guidelines related to BOS Funds imposed by the Ministry of Education, Culture, Research, and Technology. In this study, researchers analysed by compiling data. Interpret and analyse the data to produce research conclusions. This type of research is descriptive qualitative research through centralised interviews with informants to obtain accurate and relevant data. The results of this study show that the reporting of the school BOS Fund has been carried out, but the financial statements made by the school are still not following ISAK 35

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INTRODUCTION

The problem of trust in financial reporting often occurs in various organisations and agencies, especially private educational institutions. A trust problem is a condition where a person finds it difficult to trust others. This can be caused by several factors: fear of being betrayed by colleagues, easy to doubt someone in work being done, especially in compiling financial reports, etc. For example, the phenomenon of financial reporting presented by auditors often experiences trust problems caused by very little transparency (openness), especially to external parties.

Transparency means openness. Transparency means that funds managed directly by schools must be transparent so that all interested parties can see, analyse and know the receipts and disbursements of funds made by these educational institutions. The more open schools are in financial reporting, BOS funds, RAPBS and other reports, the more activities such as embezzlement and embezzlement will never occur because all internal parties closely monitor school finances.

In the transparency policy of educational institutions' financial reports, schools should be open to external parties regarding all finances and their reporting. However, in practice, only accounting forms (LPJ) are recorded and reflected according to the activities carried out in schools, and receipts for receiving operational assistance (BOS), both from the state, are recorded on forms provided in the form of grants or cash funds. Therefore, the transparency of educational institutions' financial reporting is still relatively low, and it is a big question why educational institutions only provide information about reporting letters of responsibility and receipts to external parties, even though more information is still needed about school finances so that all interested parties can analyse the school's financial condition.

In practice, only internal parties such as school principals, teachers and employees (workers) who have worked for a long time in related educational institutions are given information about school finances. Generally, the third party with access to school financial information is the government. The government only receives reports on the allocation of funds in the form of APBS (School Revenue and Expenditure Budget) to assist in formulating appropriate budget policies for the next period by the conditions of the relevant educational institutions. Apart from the government, other third parties also need school financial information, namely; creditors, par ents of students,

and school and community-related goods. Financial information third parties need includes balance sheet reports, surplus/deficit reports and cash flow reports.

Transparency to outsiders is essential because third parties can assess the auditor's financial reports and the school's credibility adequately. The use of third-party transparency in educational institutions is so that schools avoid various kinds of fraud in preparing and managing financial reports. In addition, transparent and responsible management of school finances will increase the trust of parents and the community in schools because all financial reports and the use of BOS funds are communicated openly, and internal parties who audit financial reports are also fully responsible for their duties so that a third party's interest in educational institutions will grow. Not only does the interest of third parties grow, but the performance of an educational institution will also increase if it knows that the community well knows its school.

In principle, private educational institutions are equivalent to public educational institutions with the same mandate, based on the principles of openness (transparency), responsibility (accountability), efficiency and effectiveness (PP No. 8 of 2008). The difference is that private schools operate independently and seek more funds to maximise quality education services. However, private institutions' transparency level is still relatively low. For example, students and parents should also be able to receive financial reporting to know where their school fees are being allocated. However, in practice, no further information was given to the parties concerned regarding the funds obtained for any activities.

This study uses a qualitative approach. The qualitative approach focuses on the research subject, is descriptive through centralised interviews with stakeholders (exploring the subject in detail), and digs deeper into information from informants about BOS financial reporting and budgeting. This survey measures the extent to which private institutions are transparent in managing their finances to maintain the functions and roles of public sector institutions in building trust with external parties (third parties).

RESEARCH METHODS

Research Design

According to Emzir (2016), the research design describes a basis that brings the researcher to produce answers to research problems given to informers or what is commonly called informants. In the research conducted this time, researchers used qualitative methods with a case study. Furthermore, Bogdan and Taylor (2012) believed that qualitative research is one of the research mechanisms that can create descriptive data in the form of speech and writings and attitudes of people who are used as informants in research. In this type of qualitative research, it is hoped that it can create an in-depth explanation of speech, writing, and attitudes that can be learned from specific individuals, groups, communities, or organisations in a particular context setting where an assessment is carried out using a comprehensive, complete, and holistic point of view.

Reasons for Choosing the Object of Study

This research was conducted in the hope of finding out how transparency is carried out by Dasanusa High School in managing BOS financial statements and funds. The informant chosen by the researcher in this study was the BOS treasurer from Dasanusa High School. The informant is a party who directly intervenes in the management of financial statements.

Data Type and Data Source

1. This research is presented with qualitative data types.

The data in this study are presented with qualitative data types. Qualitative data is a type of data that takes the form of words, sentences, or images. This data has no numbers or ratios.

2. Data primer

According to Hasan (2002), primary data is data obtained or collected directly from the field by researchers or people who need information. Primary data was obtained from informant sources, namely people who directly participated in the financial management of Dasanusa High School. Primary data is presented in more detail to be considered more accurate than secondary data.

Data Collection Methods

Bungin (2005) stated that the method of searching/collecting data in the study was carried out in the following way:

1. *In-Depth Interview*. An *in-depth interview* means an in-depth interview technique. This in-depth interview can be conducted with one or more people directly related to the management of the financial statements of Dasanusa High School. *Depth interviews* are closely related to qualitative research. Using this method, researchers can obtain in-depth data through informant involvement in the topic at issue.
2. Document Study. A document is a source of information obtained directly by the researcher from the object of study. According to Sugiyono (2015: 329), a document is a description of information that has occurred (passed); the document will complement the *method of in-depth interviews* and audio-visual material. Recording data from related documents, such as the presentation of financial statements of BOS funds, carried out the documentation study. This research uses documentation as a complement to information to assist researchers in solving the problems that have been focused on.
3. Audio Visual Material. The audio-visual data in this study was obtained from voice recordings that researchers recorded using *cell phones* at the time of the interview.
 - a) Explain the traces of physical facts obtained from informants interviewed by researchers.
 - b) Collect voice recordings from interviews with informants to obtain relevant and accurate results.
 - c) I was checking the photos and voice recordings taken in collecting interview data with the party concerned during the interview, namely Mrs Yuliana, the treasurer of the BOS of Dasanusa High School.

Technical Data Analysis

Data analysis is a series of systematic processes of collecting and managing interview results to obtain information and allow researchers to publish the results of their research to the broader community. Sugiyono (2018 : 134) stated that data analysis techniques are procedures used to find and organise data sequentially obtained from the interview process and notes in the field. The technical data analysis applied in this study is as follows:

1. Data reduction
From the data obtained during the interview, it is necessary to carry out careful and detailed recording. The data obtained from the interview activities are still "raw data" or unmanaged. Therefore, data must be immediately analysed using data reduction. This data reduction simplifies data by determining and concentrating data at the main point of the problem regarding transparency and effectiveness in managing financial statements. In addition, the reduced data will accurately illustrate the problem under study.
2. Data presentation
After the reduction stage is completed, the next stage to do is the presentation of data. Data presentation is an action carried out by researchers, either individuals or groups, to perfect the procedure for making quantitative/qualitative research results that have been carried out. The data presentation stage is carried out so that the data from the re duction stage results

can be well structured and arranged into relationship guides to help readers study research data. In the presentation of data can be presented in the form of tables, relationships between categories, narrative descriptions, flowcharts or flowcharts and others.

3. Drawing conclusions

The final step of qualitative data analysis activities is drawing conclusions and verification. Drawing conclusions or verification is a procedure for illuminating the meaning obtained from the results of research presented with a concise and easy-to-understand description and is carried out by repeatedly reviewing the accuracy of the conclusion of the discussion results, especially those related to the linkage and consistency with the title and purpose of the study. The initial conclusions may change if supporting instructions are provided during the data accumulation process. However, if the initial conclusion is refuted with true and fixed facts, the conclusion at the beginning is believable or credible.

RESULTS AND DISCUSSION

Steps towards Transparent Distribution of BOS Funds in Private Schools

Today, any fraud or misappropriation of funds in non-profit organisations can occur without the public's knowledge. In addition, since the pandemic some time ago, there have been many fundraisers and distributions to non-profit organisations that unwittingly provide opportunities for irresponsible individuals to commit fraud. All kinds of tactics and plans are carried out by irresponsible actors in order to gain an advantage unusually. However, that has become increasingly sophisticated in the digital era, and knowledge is getting wider, making humans brighter in analysing performance and demanding openness from existing non-profit organisations.

As a non-profit organisation that wants to create trust in the public, schools certainly have ways to realise their credibility through transparency. Likewise, Dasanusa High School has its style regarding openness about school finances, especially in allocating BOS funds.

Dasanusa High School highly regards awareness of the importance of openness because it is known that transparency bridges the relationship between the organisation and external and internal parties. Based on the results of the interviews that have been conducted, here are some of the stages that schools have put in place as a form of transparency of funds:

1. *Planning and decision-making step*

The preparation of a plan regarding the expenditure and allocation of school funds will be prepared and considered in advance by the treasurer, committee and team of school accountants. After that, a joint meeting will be held. The speaker said: *"The form of transparency is, before preparing the budget, there must be a teacher council meeting, and there is explained the amount of BOS funds obtained by the school and what the allocation of funds is for, as well as the allocation of funds from the foundation."* Therefore, from the citation, it can be concluded that each school fund budget is calculated and considered in the teacher council meeting in detail but ensured to be on target.

2. *Recording step*

This stage includes accounting activities around recording, account classification, and records of economic events or transactions in schools. It includes the school's accountability report, daily recorded cash flow statement, and other financial statements. Schools use computer media with the Excel application to carry out these recordings so that recording can be done more flexibly according to school conditions.

3. *Publication step*

This stage is the most exciting part of the interview results because it shows how transparent the school is in presenting its financial statements. Uniquely, the publication of school finances is displayed in the school's wall magazine (wall magazine) so that it can be seen and read directly by the public, especially students and parents. Reports displayed in the school include the BOS School Budget Work Plan (RKAS), Letter of Responsibility

(SPJ), Cash Helper Book, and Recapitulation of Goods/Asset Purchases. The reports are presented in full with dating, nominal, and columns of the type of goods. This form of transparency has been applied by Dasanusa High School for the past few years, making it a routine that is carried out regularly. The transparency also shows that school cash expenditures are entirely used for school purposes.

Systematics of Applying School BOS Funds

The School Operational Assistance Program, or BOS for short, is a program developed by the government in terms of helping schools in Indonesia to be more optimal, both in terms of facilities, facilities, and infrastructure, as well as multimedia which hopefully can support teaching and learning activities in schools. BOS funds by schools are generally used to improve the quality and quality of school management. For this reason, schools must ensure that every expenditure that uses BOS funds must be effective and efficient.

According to the Ministry of Education, there are two types of School Operational Assistance (BOS): Regular BOS and Performance BOS. Since a few years ago, Dasanusa High School has had the opportunity to receive Regular BOS funds, where the funds obtained can be used to implement learning and extracurricular activities, maintain facilities and infrastructure, provide multimedia tools, develop libraries and manpower, and so on. The source asserted:

"The biggest thing to spend is for office stationery purposes, then extracurricular (including competitions), learning media, and the rest such as book capital and so on."

So, the allocation of BOS funds at Dasanusa High School is around shopping for office stationery (ATK), books, assets, park maintenance, utility bills, etc. However, to disburse the BOS funds, schools need to carry out several requirements, such as reporting and describing the details of the necessary budget funds to the government.

The process of making all types of financial statements, including BOS fund reports (such as RKAS BOS, SPJ, Cash Helper Book, along with Recapitulation of Goods/Asset Purchases), is made and compiled accountably by the treasurer team of Danusa High School consisting of 2 people who have divided their duties. Not only that, but the principal of Danusa High School is also a decision-maker on any approval of school cash expenditures.

In making the report, the school admitted that it had followed every systematic procedure for reporting RKAS and RAB BOS funds from the Ministry of Education and Culture, whose information could be accessed easily via the web. Here are some points to note in the BOS fund reporting process:

1. Determination of Funds to be Received

The amount of BOS funds that will be disbursed to schools using calculations determined by the minister that has been adjusted to the number of students, school level, and also the regional area of the school concerned, namely the amount of unit cost of BOS funds according to each region multiplied by the number of students. For Dasanusa High School, the calculation is Rp1,600,000*the number of students at Dasanusa High School. Thus, the more students, the more funds will be received will also be significant. Therefore, schools need to keep the current data on the number of new students.

2. Budget Reporting to the Government

Please note that BOS RKAS reporting is essential in obtaining BOS funds. The BOS RKAS describes in detail all school expenditure plans that have been considered.

"Schools are required to report the BOS budget through the kemdikbud.id website so that the funds can be disbursed at that stage. The report includes BKU, Cash Assistants, Taxes, Capital, Assets, and SPJ stamped on mutual sustainability."

The citation proves that report attachments need to be uploaded to the kemdikbud.id page, and a reporting date limit has been set online. This is important to do so that later the funds can be disbursed.

3. Disbursement of Funds

The amount of BOS funds received by schools will be disbursed in 4 phases (first quarter, second quarter, third quarter, and fourth quarter). After the funds have been transferred to the school account, the school can immediately use the funds for school purposes. Furthermore, the BOS funds that have been disbursed should be used following the RAB that has been prepared previously. However, if there is a change in the RAB after the disbursement of funds, it must be proposed for renewal at the Education Office of the school concerned. Not only that, the disbursed funds cannot be directly taken at once but are taken according to the treasurer's and principal's more urgent needs.

Public Response to the Transparency System

In realising school openness through submitting BOS reports in wall magazine, the public is the main target to be able to see and also study directly about the reports posted in the magazine. At Dasanusa High School, parties who can reach information about BOS funds include the government, school committees, foundations, and the public (students and parents).

All forms of school transparency through the publication of BOS fund reports in wall magazine have been implemented as much as possible. However, in the end, the public will assess the openness to reduce *trust issues*. In addition, the public can judge whether the form of transparency that schools have carried out is practical and valuable.

To find out how the public responded, a short interview was conducted with one of the students at Dasanusa High School regarding the publication of the BOS fund report in wall magazine. As a result, respondents admitted that the transparency of Dasanusa High School has been very open to the public. This is based on the source's statement that:

"With the reports in the school, we as students can find out information about the allocation of BOS fund data in detail, including parents."

The statement showed that the interviewees felt that school openness was informative enough.

However, behind that, of course, every program that has been implemented has not been entirely perfect, meaning that there are still things that schools, regarding the reporting of BOS funds, do not effectively do. The reason is that the announcement of the BOS fund report through wall magazine in written form did not receive full attention from the public. Because as is well known, announcements through wall magazines receive less attention from students and parents than verbal announcements in person. *"We hope the school can provide reports on BOS funds in other media, such as through announcements or the school's website."* Therefore, following the statement of the source that it is suitable for schools to be able to convey information about the allocation of BOS Funds not only through writing but also through oral and digital announcements through the school website.

Oral announcements can be made during a plenary meeting at the school with the school committee. In the meeting, the school can show the RKAS the treasurer and principal designed for all parents. This is considered quite effective because all the details of spending and financing can be directly explained and presented to the public so that it can be proposed if there is a better response. The plan can be improved for the better.

Furthermore, through digital publications. As is known, many high schools already have a personal website, including Dasanusa High School, which anyone can access easily. Therefore, to increase public awareness of school transparency, schools should be able to submit BOS allocation funds on the school's website. However, to minimise the information leakage to the public who do not need information related to the school's BOS funding report, schools should be able to limit the accounts that can access the information. For example, schools can create custom e-mails for individual students, so to open files related to BOS fund reports, they must use Paul's verified e-mail account.

CONCLUSIONS AND RECOMMENDATION

Conclusions

From the research that has been done, the researchers found new findings, namely that not all private schools report school financial reports and BOS funds. Management of financial reports at Dasanusa High School as a form of transparency is carried out in the following stages: the planning and decision-making stages, the recording stage, and the publication stage. During the planning and decision-making stages, the parties involved in managing the financial statements will prepare an expenditure plan and also the allocation of school funds to be prepared. After that, a joint meeting will be held to discuss the allocation of funds. The second stage is the recording stage. This stage includes accounting activities around recording, classifying accounts, and recording economic events or transactions at school.

Furthermore, the last is the publication stage. This stage is carried out by publishing school finances on the wall magazine so the community can see and read it directly, especially students and parents. Based on the results of the discussion that has been described, Dasanusa High School's financial management report is in the transparent category; this can be seen from the holding of joint meetings involving the treasurer, teacher, and principal as the person in charge. In addition, information regarding data on the allocation of BOS funds was also conveyed in detail through wall magazines to all third parties, including students and parents. However, the guarantee of information on BOS funds through wall magazines was considered less effective. This was because the announcement of the BOS fund report did not receive the public's full attention, especially the students who went there. From a theoretical point of view, with this research, the researchers hope to contribute ideas in applying the principles of transparency in the management of finance and BOS funds so that in the future, they can be managed better and transparently to the public.

Recommendation

As many people already know, the feasibility of research certainly has limitations. Like other research, this research also has limitations. Where the approach used in this research uses case studies, it is recommended that further research use a phenomenological approach to interpret and explain experiences experienced by a person in this life, including experiences when interacting with other people and the surrounding environment. For future research, it is advisable to use other approaches, such as case studies or ethnography, to compare one study.

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