

FINANCIAL MANAGEMENT ACCOUNTABILITY AND TRANSPARENCY ASSISTANCE THROUGH FINANCIAL REPORT AUDITS AT SD MUHAMMADIYAH SEMBORO JEMBER

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Abstract

The reforms taking place in Indonesia have resulted in the emergence of a democratic spirit, accountability and transparency in the government sector. Reforms in various fields have led to the realization of the implementation of the duties and functions of state governance and development characterized by the principles of good governance. In implementing education, schools have autonomy. This educational autonomy model is School Based Management (SBM). Schools have the authority to carry out creativity, innovation and improvisation in realizing quality education. The School-Based Management (SBM) concept makes education management more focused and well-coordinated in terms of implementation, funding, development and supervision. This Community Service Program seeks to provide answers and solutions to problems to create accountability and transparency in financial management in public institutions at the central and regional levels, including schools. Based on the problems faced by the community, the service that will be carried out is to provide training and education to the school, especially the Principal, Treasurer and Financial Executive at SD Muhammadiyah Semboro Jember. This community service method uses seminars/workshops, practice and discussions with the Principal, Treasurer and Financial Executive at SD Muhammadiyah Semboro Jember

Keywords: Accountability, Financial Report Audit, Transparency

INTRODUCTION

The reforms taking place in Indonesia have resulted in the emergence of a democratic spirit, accountability and transparency in the government sector. Reforms in various fields have led to the realization of the implementation of the duties and functions of state governance and development characterized by the principles of good governance. The public has hope that the government will be serious about tackling Corruption, Collusion and Nepotism (KKN), so as to create a government that is clean and able to provide services to the public as expected by the community. Services to the public in the field of education are through schools, both state schools and private schools. In implementing education, schools have autonomy. This

educational autonomy model is School Based Management (SBM). Schools have the authority to carry out creativity, innovation and improvisation in realizing quality education.

The School-Based Management concept makes education management more focused and well-coordinated in terms of implementation, funding, development and supervision. In essence, SBM is giving authority to schools to carry out continuous quality management and improvement. It can also be said that SBM is essentially the harmonization of resources carried out independently by the school by involving all interest groups (stakeholders) directly related to the school in making decisions to meet the need to improve school quality or achieve national education goals. The demand for the public sector is to create accountability and transparency in financial management in public institutions at the central and regional levels, including schools. The community provides a certain amount of funds to the school to provide education as a form of support for school programs, and the school is obliged to inform the community regarding the use of these funds.

School principals need to have the ability to manage school finances in a transparent, accountable, effective and efficient manner. So far, schools only have reports and accountability letters as a form of transparency in school financial management. Schools are expected to have accountability reports including school financial reports consisting of balance sheets, surplus, deficit reports, cash flow reports, as well as calculations of costs spent by each student, so that the government and stakeholders can find out more easily how much each student needs in each month, semester or year (Bastian, 2007).

According to an accounting perspective, every school principal is obliged to submit financial reports, especially regarding school financial receipts and expenditures, to the School Committee and the government. Thus, financial accounting standards are applied as reporting criteria presented to school administrators. This will ensure public accountability, especially for users of educational services (Bastian, 2007).

Bastian (2007) also said that from a public administration perspective, the aim of educational financial management is to help manage the financial resources of educational organizations and create appropriate control mechanisms for making financial decisions in achieving transparent, accountable and effective educational organizational goals. The BOS funds received by educational institutions are quite large amounts and should be used to support madrasah operational activities. However, there are still charges levied against students every month. The lack of clarity regarding school financial management means that accountability and transparency will be difficult to achieve. The absence of inspections and minimal supervision of the use of BOS funds makes BOS funds vulnerable to fraud.

The results of observations from SD Muhammadiyah Semboro showed that data regarding School Operational Assistance (BOS) given to schools per year was based on the number of students the school had. The amount of BOS funds received by schools varies, depending on the school level, from elementary school to middle school. The higher the school level, the greater the BOS funds for each child that the school will receive. The use of the BOS funds obtained is often unclear. In fact, to create good governance there must be clarity and accountability in the management of BOS funds that have been received.

Based on an analysis of the conditions and problems faced by SD Muhammadiyah Semboro Jember partners, a solution was implemented, namely by: 1. Assistance with

Accountability and Transparency of Financial Reports, the importance of Accountability and Transparency of Financial Reports. At this stage, data collection is carried out on transaction documents at educational institutions. 2. Financial Report Audit Assistance. Audit assistance is provided to ensure whether the financial reports prepared by educational institutions meet existing Financial Accounting Standards. 3. Helping educational institutions in the process of presenting financial reports better. One of the efforts made is to align existing financial report items with existing transaction documents in educational institutions.

IMPLEMENTATION METHOD

This community service activity was carried out at SD Muhammadiyah Semboro Jember. Participants in this community service activity are the Principal, Treasurer and Financial Executive of SD Muhammadiyah Semboro Jember. This community service activity is carried out with a Seminar or Workshop related to Financial Report Auditing. Community Service Participants will be given a speaker who is a lecturer from the Muhammadiyah University of Jember. Participants fill out the attendance list and take part in seminar or workshop activities. Participants will be interviewed regarding the documents contained in the Financial Report and what items must be included in the school's Financial Report. The targets of this service activity are the Principal, Treasurer and Financial Executive of SD Muhammadiyah Semboro Jember. The types of activities in this service are Seminars and Workshops related to SD Muhammadiyah Semboro Jember. The implementation of Community Service activities is carried out using seminar, workshop, practice and discussion methods as well as follow up after the implementation of the seminar or workshop. The systematic implementation of this service activity is as follows: 1). Seminar / Workshop Method. This Method include Preparation stage, communicating with the Finance Department, Treasurer and Financial Executive and checking evidence of transactions and financial documents that have been prepared by SD Muhammadiyah Semboro Jember. 2). Financial Report Audit Practice Methods. This Method include the Principal, Treasurer and Financial Executive SD Muhammadiyah Semboro Jember, are willing to audit financial reports by sampling data for evidence of existing transactions with the Financial Report prepared by the SD Muhammadiyah Semboro Jember. 3). Discussion Method. This Method to give Principal, Treasurer and Financial Executive at SD Muhammadiyah Semboro Jember direction and understanding regarding the preparation of correct Financial Reports by presenters from Jember Muhammadiyah University. 4) Follow Up Method. This method to give Principal, Treasurer and Financial Executive at SD Muhammadiyah Semboro Jember post-training and seminar guidance to ensure that the school can absorb knowledge, record financial reports, and carry out Financial Report Audits.

RESULTS AND DISCUSSION

The results of initial observations in the field regarding Accountability and Transparency of Financial Management at SD Muhammadiyah Semboro Jember found several problems in recording activities, especially in the receipt and expenditure of School Operational Assistance Funds (BOS). The following are the problems of Accountability and Transparency of Financial

Management at SD Muhammadiyah Semboro Jember: 1). The Treasurer and Financial Executive at SD Muhammadiyah Semboro did not carry out recording activities in an orderly and correct manner, for example in terms of handing over Fixed Assets, recording receivables, recording cooperative financial reports, etc. 2). The Treasurer and Financial Executive at Semboro Muhammadiyah Elementary School have not yet made standard rules regarding Document Legality, for example standard rules regarding the legality of school land ownership, legality regarding salary rules, etc. 3). The Treasurer and Financial Executive at Semboro Muhammadiyah Elementary School records the School Operational Assistance Fund (BOS) Cash Book which is one with the School Cash Book records.

The problems that occurred at SD Muhammadiyah Semboro Jember require improvement so that the process of recording financial reports becomes precise and correct. The solution to this problem was carried out by conducting a Financial Report Audit by examining the relevant Financial Documents at SD Muhammadiyah Semboro Jember. The results of the audit of financial reports on the Treasurer and Financial Actors of SD Muhammadiyah Semboro Jember have two main objectives.

The first objective is expected to increase knowledge regarding the correct recording of Financial Reports, thereby helping manage the financial resources of educational organizations and creating appropriate control mechanisms for making financial decisions in achieving the goals of transparent, accountable and effective educational organizations. The second objective is expected to increase the transparency of financial data related to accountability reports, including school financial reports consisting of balance sheets, surplus reports, deficit reports, and cash flow reports. It is hoped that the results of this Financial Report Audit will make it easier for the Treasurer and Financial Actors at SD Muhammadiyah Semboro to make decisions and carry out supervision related to the School Operational Assistance Fund (BOS).

This community service activity was carried out by the Treasurer and Financial Officer at SD Muhammadiyah Semboro Jember which is under the auspices of the Muhammadiyah Regional Leadership (PDM) Jember. The first stage of service activities began with an interview with the principal of SD Muhammadiyah Semboro to get an accurate picture of the actual condition of SD Muhammadiyah Semboro. The second stage of service activities is conducting interviews with the Treasurer and Financial Actors who know the process of recording Financial Reports at SD Muhammadiyah Semboro Jember.



Figure 1. Inspection of School Operational Assistance (BOS) Documents

Source: Data Processed, 2024

The third stage of community service activities is examining related documents to provide an initial understanding to the Treasurer and Financial Actors regarding the process of preparing financial reports.



Figure 2. Document Checking and Interviews

Source: Data Processed, 2024

After the Treasurer and Financial Players understand the process, the fourth stage is the speaker from the Muhammadiyah University of Jember, namely Dr. Riyanto Setiawan Suharsono and other presenters provided an overview of what the actual process of recording financial reports would be like.



Figure 3. Socialization of the Process for Recording School Financial Reports

Source: Data Processed, 2024

The fifth stage is carrying out practice, discussions and questions and answers with the Treasurer and Financial Actors of SD Muhammadiyah Semboro Jember regarding the problems faced related to Recording Financial Reports so as to produce an understanding of the correct way to manage school financial reports.



Figure 4. After the Discussion, Question and Answer Process

Source: Data Processed, 2024

The final stage is to carry out a follow-up stage, where the presenters will ensure that the Treasurer and Financial Executive at SD Muhammadiyah Semboro can transfer the knowledge provided regarding recording School Financial Reports, especially those related to School Operational Assistance (BOS). Relations with the Treasurer and Financial Executive at SD

Muhammadiyah Semboro after community service activities will continue to determine the progress achieved.



Figure 5. Group together with the School

Source: Data Processed, 2024

CONCLUSION

The understanding of the school, especially the Treasurer and Financial Officers of SD Muhammadiyah Semboro Jember regarding the Process of Preparing Financial Reports is still very minimal. Continuous training is needed to provide insight to schools regarding the correct process for recording financial reports. It is hoped that the accurate and correct process of recording Financial Reports will result in school transparency so that Muhammadiyah schools become more advanced and more developed.

Suggestions for the school, especially the treasurer and financial officer at SD Muhammadiyah Semboro Jember, need to increase their insight and knowledge regarding recording and preparing financial reports. The speaker's suggestion to the school is to add additional fees to students for activities related to students' extracurricular activities.

The author would like to thank the Institute for Research and Community Service (LPPM) Muhammadiyah University of Jember for providing financial support for this community service activity. The author also would like to thank PDM Muhammadiyah Jember and the Principal of SD Muhammadiyah Jember for giving permission to carry out this community service program.

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