

Proposing A Practical Accounting Procedure for Al-Kautsar II Islamic Kindergarten

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Abstract

This study aims to analyze the application of the cash receipt and expenditure cycle at Al-Kautsar II Islamic Kindergarten, Pondok Gede. In addition, this study also aims to compile proposals for the implementation of Standard Operating Procedures (SOPs) in the cash receipt and expenditure cycle at Al-Kautsar II Islamic Kindergarten, Pondok Gede.

The object of this study is Al-Kautsar II Islamic Kindergarten. Al-Kautsar II Islamic Kindergarten is one of the kindergartens located in Pondok Gede, Bekasi. This research uses a development research (R&D) approach by adopting ADDIE as its development model. The ADDIE model only applies three phases, namely analysis, design, and development. This study used primary data generated from interviews with kindergarten administrators, while secondary data obtained from supporting documents owned by kindergarten administrators. Data analysis methods are carried out using data reduction techniques, data presentation, and conclusions.

Keywords: *Accounting, SOP, Cash Receipt, Cash Disbursement, Kindergarten*

1. Introduction

Effective and efficient financial management is a crucial aspect of kindergarten operations. In accordance with the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 146 of 2014, kindergarten is part of Early Childhood Education (PAUD) which provides special stimulation for children aged 4-6 years. To run its operations, kindergarten requires good regulation, especially in financial management (Dista, 2020).

However, many kindergartens still face challenges in managing their finances. For example, the case of a sting operation in Lumajang showed that there were irregularities in the management of education funds (Isnugroho, 2023). Based on data from Indonesia Corruption Watch (ICW), the education sector is often a land of corruption, especially in the management of operational assistance funds and procurement of goods/services (ICW, 2023).

To overcome this problem, a good Standard Operating Procedure (SOP) is needed. SOPs for cash receipts and disbursements can help control financial activities and prevent fraud (Fitriani et al., 2022). Based on pre-research interviews with the management of Al-Kautsar II Pondok Gede Islamic Kindergarten, it was found that financial management still uses cash without a school account, which reduces administrative transparency and efficiency.

This study aims to evaluate the process of cash receipts and disbursements and develop appropriate SOPs, using COSO theory as a reference. With a good SOP, it is expected that financial management in kindergarten can run more effectively, efficiently, and accountably, thus supporting operational activities and increasing transparency and accountability.

2. Literature Review

2.1. Accounting Information System

Precise and accurate information is very important for organizations in making decisions. Accounting Information Systems (AIS) are designed to collect, store, and process financial data in order to produce information that is useful for planning, internal control, and decision making within the company (Purwanti & Hermiyetti, 2023). AIS consists of people, steps, and technology that work together to support financial management (Romney & Steinbart, 2014). This system includes steps, methods, and systems that take accounting information from business operations, record it accurately, process it in detail, and produce simplified accounting reports to be submitted to internal and external parties (Turner et al., 2017). Therefore, it can be concluded that AIS is a collection of methods and records that contain steps to identify, collect, analyze, record, and report accounting data aimed at producing feedback or responses

that are useful as business supervision for management and other interested parties according to the needs of each organization in conducting business assessments.

2.2. Flowchart

A flowchart is a series of transactions used by an organization to outline the data flow of a system (Erica et al., 2019). Flowcharts are typically created using software programs such as Visio, MS Word, MS Excel, and PowerPoint. Flowcharts use standard symbols to depict the transaction procedures utilized by the company and the data flow through a system (Romney & Steinbart, 2018). Flowchart symbols are divided into four categories: input/output symbols, processing symbols, storage symbols, and flow and miscellaneous symbols. Input/output symbols indicate the input or output of a system. Processing symbols show the processing of data, either electronically or manually. Storage symbols indicate where data is stored. Flow and miscellaneous symbols depict the data flow, where the flowchart begins or ends, where decisions are made, and how explanatory notes are added to the flowchart.

2.3. Standar Operating Prosedures

According to Sailendra (2015) in Ikhlah & Lubis (2023), Standard Operating Procedures are guidelines used to ensure that the organization's operational activities can run properly. According to Ekotama 2015 in Ikhlah & Lubis (2023), Standard Operating Procedure is a system created to simplify, tidy up, and establish work in an organization. The application of SOPs in an organization is very important to help the work procedure process. In addition, it can be used as a guideline in carrying out obligations and expediting work in a company division. From some of the descriptions above, it can be concluded that SOPs are several documents that contain written instructions or steps regarding the process of carrying out organizational operational activities that aim to simplify, tidy up, and order work in an organization.

3. Material and Method

This research uses primary data and secondary data as data sources.

a. Primary Data

According to Amiruddin et al (2022), primary data is data obtained directly from research objects by individual or organizational researchers. In this study, primary data is information that researchers obtained directly based on the results of interviews with the management of

Al-Kautsar II Islamic Kindergarten as informants. In addition, researchers also obtained information through observations made to observe

b. Secondary Data

According to Amiruddin et al. (2022), secondary data is data that is not obtained directly from the object of research. In this study, secondary data are documents owned by the management of Al-Kautsar II Islamic Kindergarten. These documents are documents related to financial management that can be used by researchers to support and assist the research process.

3.1. Design Study

This research uses the Research and Development (R&D) method. Research and Development (R&D) is a research method conducted to create new products or improve existing products (Okpatrioka, 2023). Development research is a type of research that bridges the gap between basic research and applied research. The R&D method is commonly used by researchers designing new products.

This study uses the ADDIE development model. The ADDIE model comprises five stages: analysis, design, development, implementation, and evaluation. In this research, the researcher will only carry out the first three stages, up to the development stage. The limitation is based on the needs and the limited time available. The stages of activities conducted using the ADDIE model in this research are as follows:

1. Analysis Stage

At this stage, researchers conducted an analysis in the form of interviews and observations to identify deeper problems that exist at Al-Kautsar II Islamic Kindergarten, Pondok Gede. The interview is divided into 3 parts, namely interviews with the Head of the Foundation, Principal, and Treasurer.

2. Design Stage

At this stage, researchers compiled a structural framework in the form of the contents of the SOP for cash receipts and disbursements in kindergarten. In addition, researchers also compiled a list of documents that would later be used in conjunction with the use of the SOP.

3. Development Stage

At this stage, the draft of the SOP for cash receipts and disbursements begins to be developed in accordance with what has been determined at the design stage.

3.2. Data Analysis

Data analysis is an analytical effort in addressing data, compiling it, sorting and processing it into a systematic and meaningful arrangement so that a conclusion can be made that is easy to understand (Haryoko et al., 2020). Data analysis is an analytical effort in addressing data, compiling it, sorting it and processing it into a systematic and meaningful arrangement so that a conclusion can be made that is easy to understand.

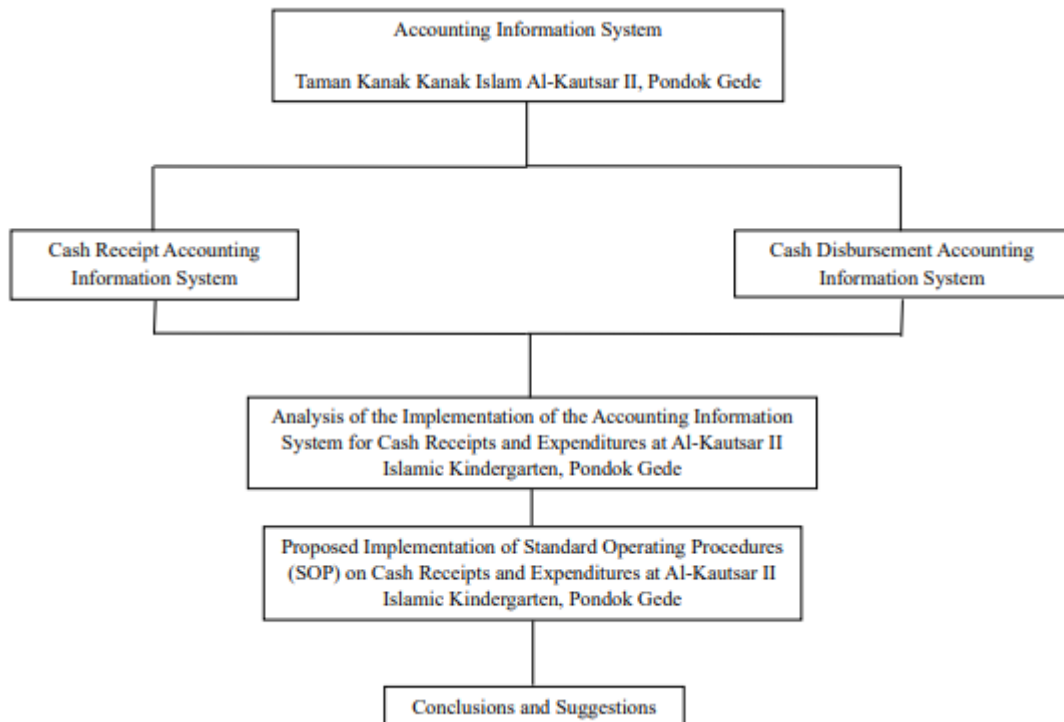


Figure 1 Theoretical Framework

4. Result

Based on the results of interviews conducted, Al-Kautsar Islamic Kindergarten has three types of cash receipts, namely through Education Development Contributions, New Student Registration, and Organizer Operational Assistance (BOP). While cash expenditures consist of three types, namely operational activities / utilities, teacher payroll, and Organizer Operational Assistance (BOP).

There are two discussions that will be explained, namely the analysis of the application of the accounting information system and the proposed standard operating procedures (SOP) at Al-Kautsar II Pondok Gede Islamic Kindergarten.

4.1 Analysis

A. Cash Receipt Procedure Analysis

1) Tuition Fee Payment

The procedure for receiving tuition payments begins when parents pay the amount of money listed on the school payment card and give the school payment card to the class teacher. Then the class teacher hands over the money and the school payment card to the treasurer. The treasurer will record and stamp the school payment card and keep the money received from the teacher. Then it will record it in the cash receipt book.

Based on the above procedure, it can be seen that cash receipts from tuition payments are routine payments made by student guardians. Payments are made at the beginning of each month in the period 1-10. Tuition payments are managed by the school. In this procedure, there is no visible contribution from the foundation. The receipt of money is fully managed by the school without involving the foundation. This affects the transparency of financial management carried out by the school because there is no supervision from the foundation.

2) New Student Registration Fee

The procedure for receiving cash from new student registration begins when the student's guardian receives a registration form containing the biodata of the prospective student. After the form has been filled out, the student guardian submits the form to the class teacher. Then, the student guardian pays the registration fee to the teacher. The money and the completed form are then handed over to the school treasurer. The school treasurer records the names of new students in the new student admission book and records the receipt of new student registration fees in the cash receipt book.

Based on the above procedures, the management of cash receipts from new student registrations is carried out every new school year. Cash receipts from new student registration are also managed by the school. In addition, based on an interview with one of the administrators, it is known that the school does not yet have a special school bank account so that all receipts are made in cash.

3) Bantuan Operasional Penyelenggara (BOP)

Based on the results of interviews with school administrators, the management of operational assistance for organizers is carried out based on the systematics of the education office. The school will make a School Activity and Budget Plan (RKAS) which is then submitted to the Foundation to be submitted to the Education Office. The submission of the RKAS document is carried out to ensure that all funds submitted are in accordance with the needs of the school.

B. Analysis of Cash Disbursement Procedures

1) Operational Expenses

Operational expenses payments that are always carried out by Al-Kautsar II Islamic Kindergarten are the purchase of food ingredients for healthy eating and payment for electricity and water.

In the cash disbursement procedure, the treasurer does not carry out accounting records. The treasurer only keeps the transaction note without recording

2) Teacher and Staff Payroll

Teacher and staff payroll is one of the routine monthly expenses of Al-Kautsar II Islamic Kindergarten. Payroll is done at the beginning of each month on the 10th. Money to pay teacher and staff salaries is obtained from student tuition payments. Teacher and staff salaries are given by the treasurer in cash. Cash disbursement for teacher and staff salaries is not recorded. The amount of teacher and staff salaries also does not depend on the number of teaching days. All teachers are given the same basic salary every month.

3) Bantuan Operasional Penyelenggara (BOP)

The school and the foundation collaborate to use the BOP funds so that their use is in accordance with the design that has been prepared previously. In this process, the school is responsible for starting from making an activity plan and making an accountability report for the use of the BOP funds. Meanwhile, the foundation is responsible for overseeing the use of BOP funds so that they are in accordance with the RKAS document. In addition, the foundation cooperates with third parties as a place of transaction for the use of BOP funds.

5. Discussion

Based on the results of the data obtained, researchers have developed a standard operating procedure for cash receipts and disbursements at Al-Kautsar II Pondok Gede Islamic Kindergarten. The following is a flow chart that researchers have compiled.

a. Tuition Fee Payment

This procedure applies to the entire SPP payment process at Al-Kautsar II Islamic Kindergarten starting from distributing SPP payment cards, recording cash receipts from SPP, to preparing cash receipt reports on SPP. Tuition fee payment is paid by student guardians to the foundation's account once a month in the period 1-10 with a nominal value of RpXXX.

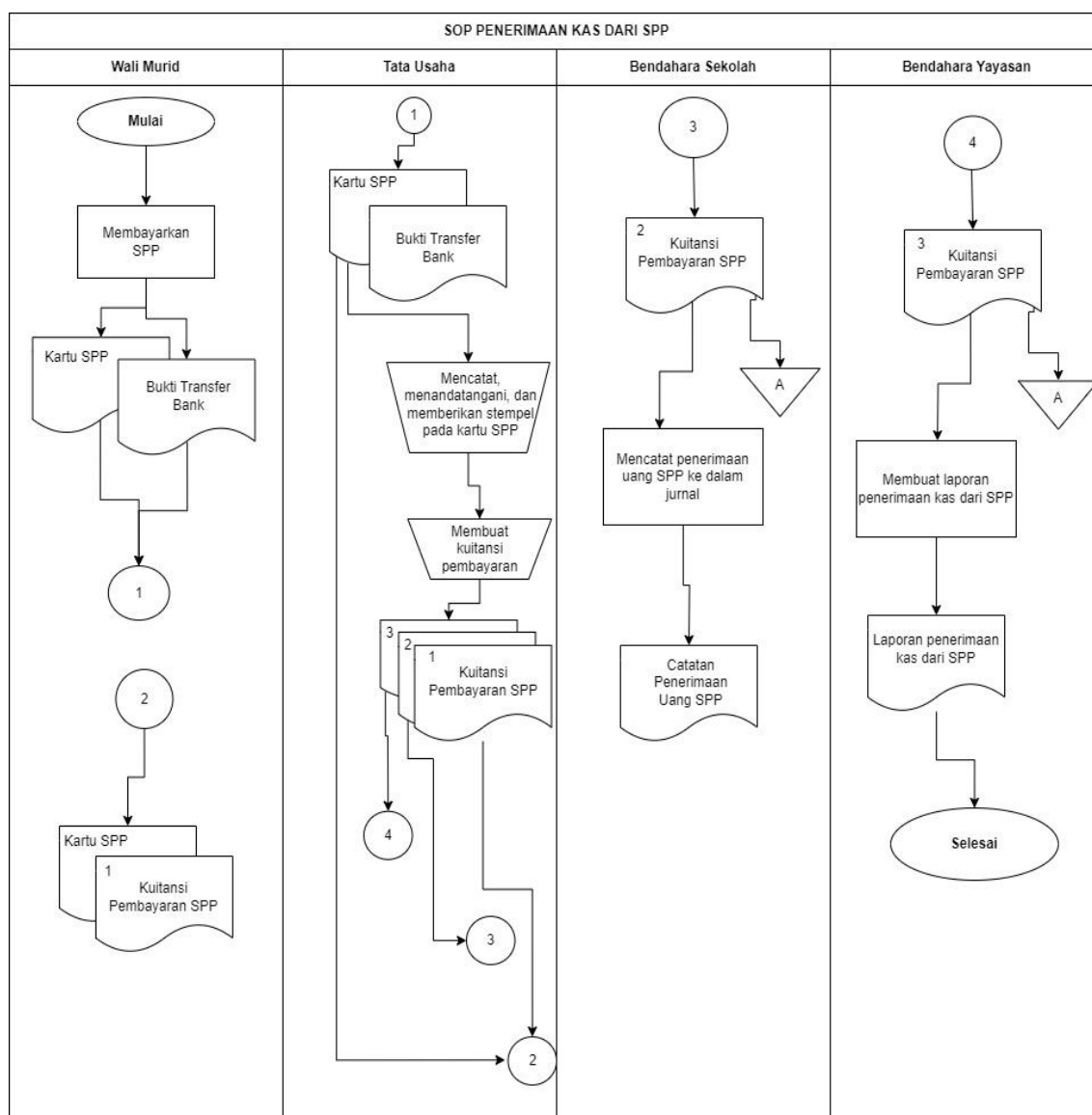


Figure 2 SOP's Cash Received Through Tuition Fee Payment

b. New Student Registration Fee

This procedure applies to the new student registration payment process at Al-Kautsar II Islamic Kindergarten, Pondok Gede starting from the registration of new students, issuance of registration billing slips, payment of bills, recording and bookkeeping.

The New Student Registration Fee is paid by the guardian of the student who wants to register their child at Al-Kautsar II Islamic Kindergarten, Pondok Gede. Registration can be done before the implementation of the new school year in the period May to June. Payment can be made by transfer to the foundation's bank account with the nominal payment according to what is on the payment slip.

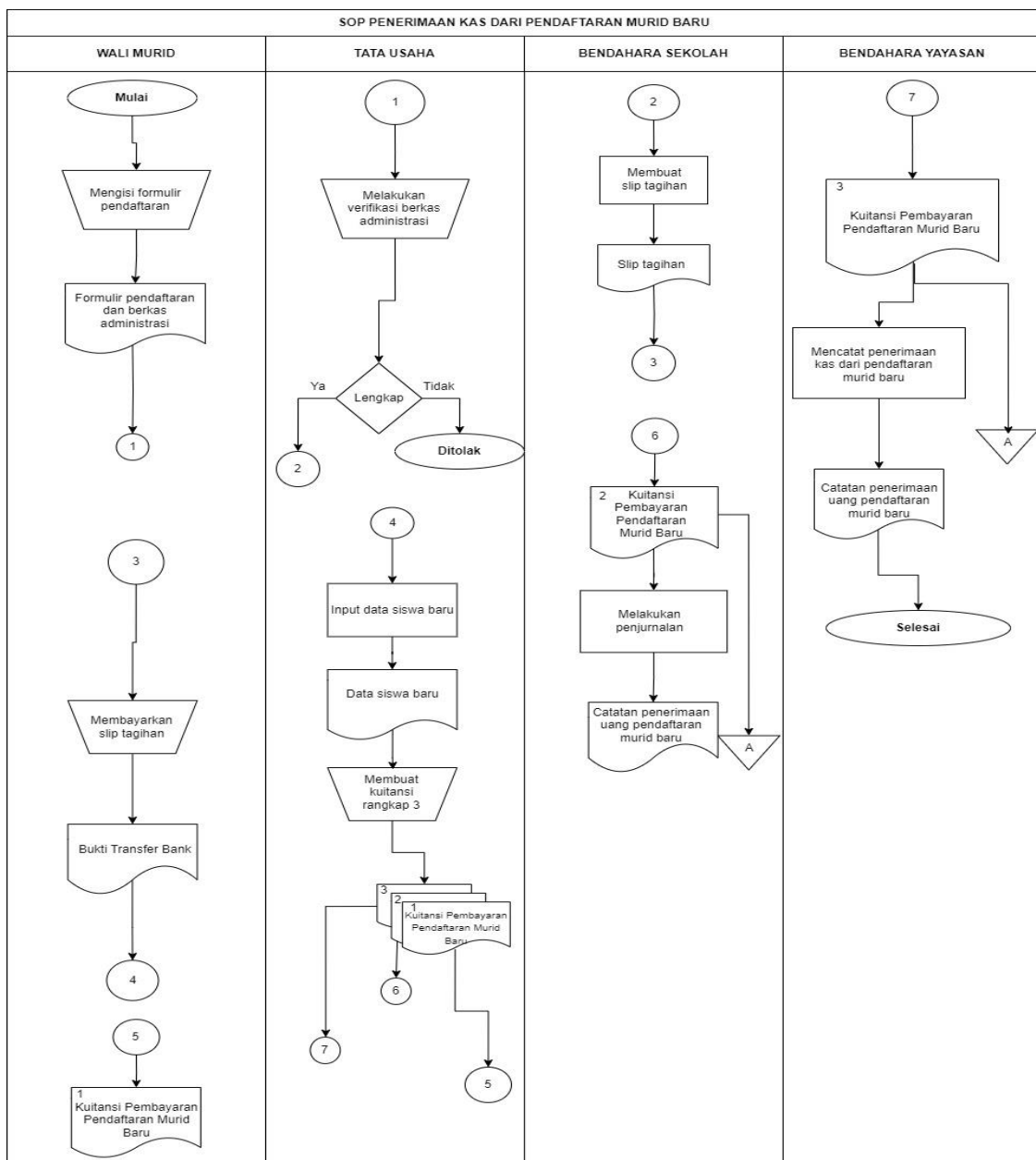


Figure 3 SOP' Cash Received Through New Student Registration Fee

c. Operational Expenses

This procedure applies to the payment process for operational/utility activities at Al-Kautsar II Islamic Kindergarten, Pondok Gede, starting from submitting documents for cash expenditure requests, verification and approval, disbursement of funds, to recording cash expenditures.

Operational/utility funds are funds spent by the foundation for operational purposes or recurring utility payments such as PDAM water, electricity, internet, etc.

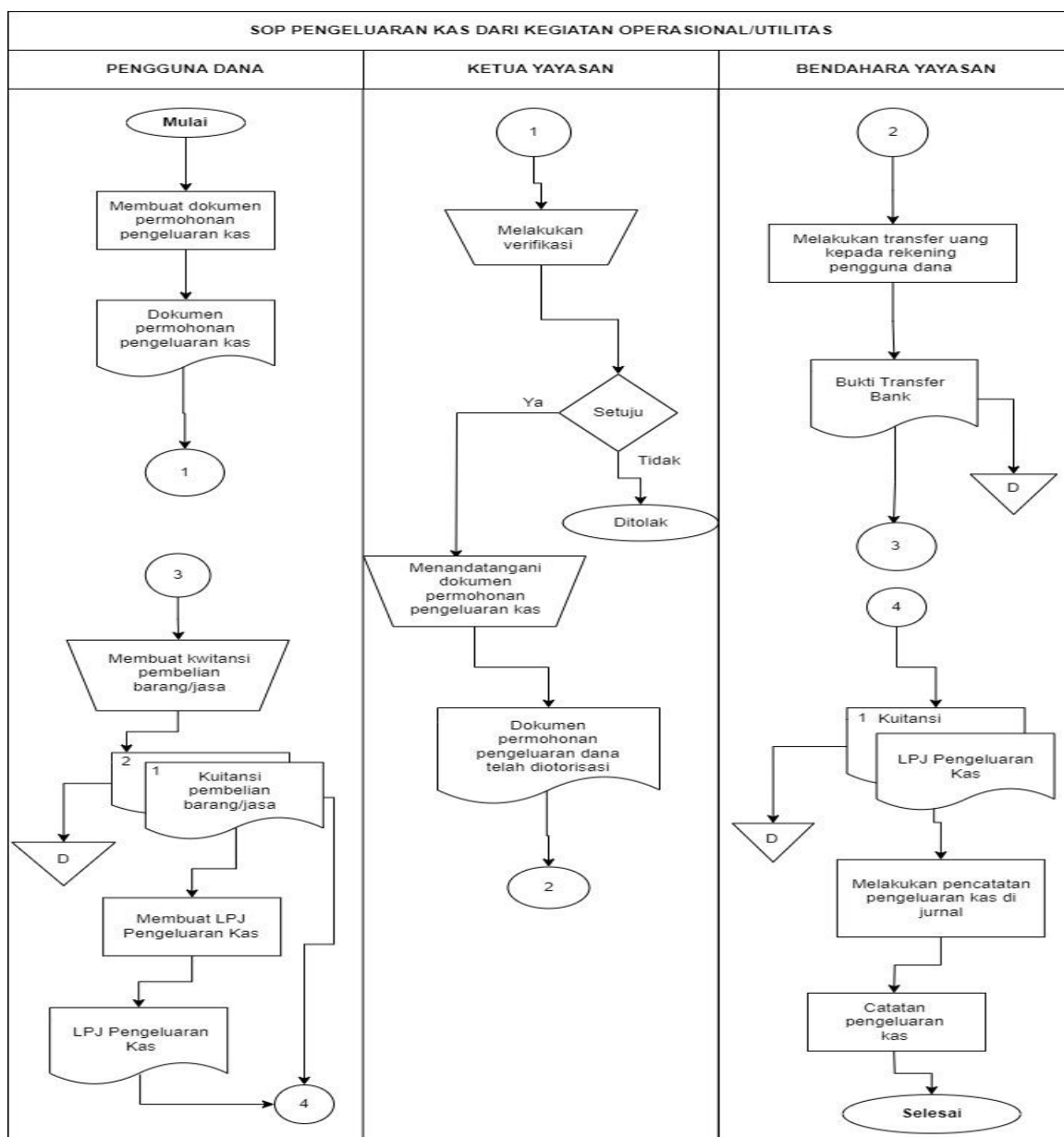


Figure 4 SOP's Cash Disbursement Through Operational Expenses

d. Teacher and Staff Payroll

This procedure applies to the payroll process of teachers and employees at Al-Kautsar II Islamic Kindergarten, Pondok Gede, starting from the recapitulation of attendance lists, verification of attendance lists, making salary slips, distributing salaries, to reporting salaries.

Teachers' and employees' salaries are given by the foundation treasurer every month on the 10th. The foundation treasurer will distribute salaries to teachers' and employees' accounts periodically.

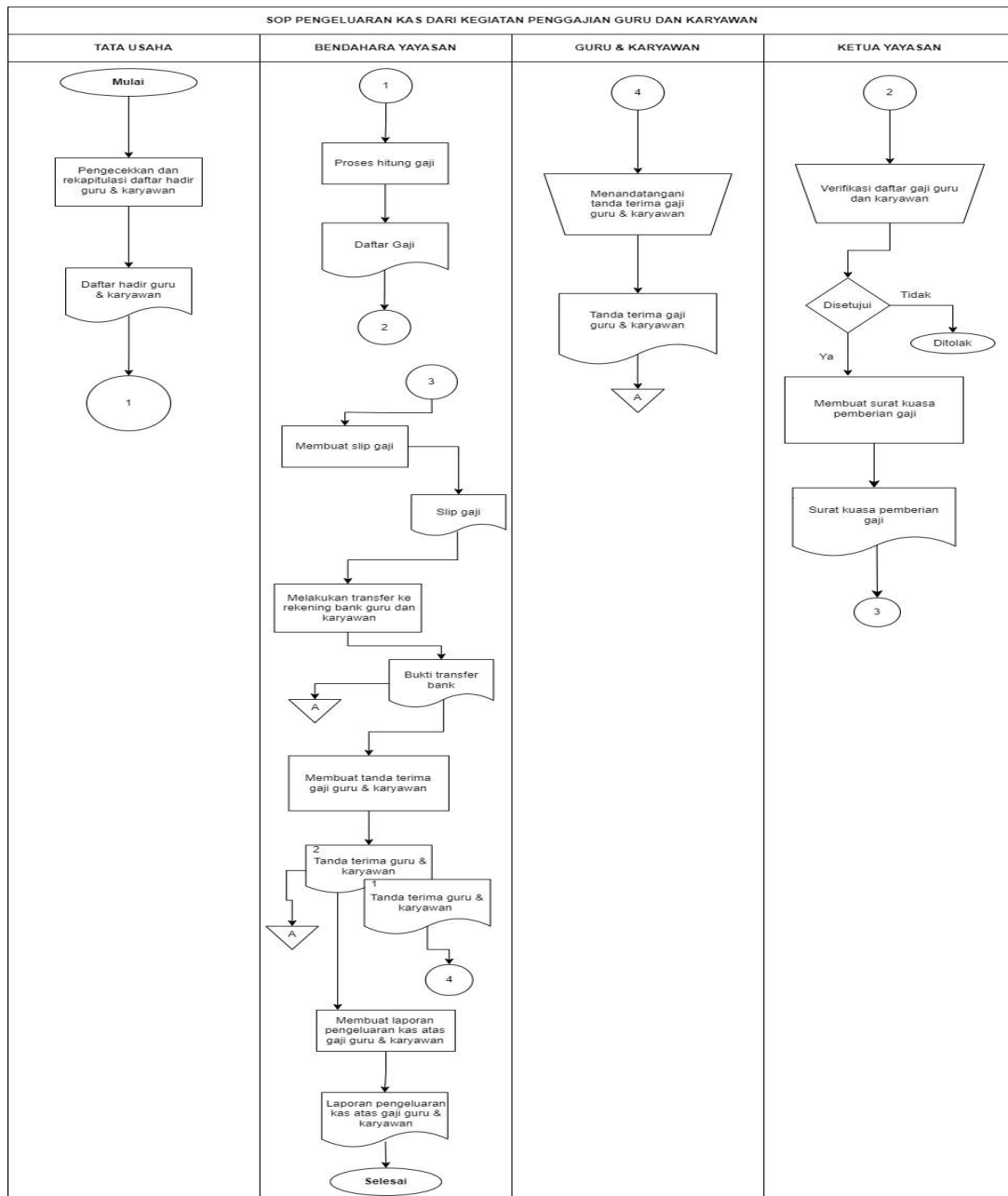


Figure 5 SOP's Cash Disbursement Through Teacher and Staff Payroll

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

The purpose of this study was to analyze the implementation of the accounting information system for cash receipts and disbursements at Al-Kautsar II Pondok Gede Islamic Kindergarten and make proposals for standard operating procedures for cash receipts and disbursements. Based on these objectives, the following are the conclusions of this study, namely:

1. Al-Kautsar II Islamic Kindergarten Pondok Gede has several sources of cash receipts and disbursements. Sources of cash receipts include receipts through tuition payments and new student registration fees. While the source of cash expenditure comes from teacher or employee payroll and payment of operational activities / utilities. In cash receipts, Al-Kautsar II Islamic Kindergarten has recorded transactions even though they are not in accordance with accounting systematics. In addition, the procedure or flow for cash receipts is also quite good, it just still requires some suggestions that have been given by researchers. As for cash expenditures, Al-Kautsar II Islamic Kindergarten does not record at all, making it difficult to make financial reports.
2. Researchers have submitted several proposals for Standard Operating Procedures (SOPs) specifically for cash receipts and disbursements at Al-Kautsar II Islamic Kindergarten. SOPs are made to help cash receipts and disbursements activities to be more effective and efficient.

6.2 Implication

Based on the research that has been conducted, researchers can provide several implications which are divided into theoretical and practical implications as follows:

1. Theoretical Implications

This research can be a source of literature for future studies that want to conduct research on the topic of Standard Operating Procedures in non-profit organizations. In addition, future research can use research and development (R&D) methods. The research model used can use the ADDIE model..

2. Practical Implications

- a. Yayasan Al-Kautsar Foundation

The results of this study can be a reference and input for the Al-Kautsar Foundation in carrying out the cash receipt and expenditure process that occurs at

Al-Kautsar II Islamic Kindergarten..

b. TK Islam Al-Kautsar II

The results of this study can be input for the management of Al-Kautsar II Pondok Gede Islamic Kindergarten in improving the effectiveness and efficiency of the cash receipt and expenditure process. In addition, the results of this study can be a reference for kindergarten administrators to financial constraints.

c. Dinas Pendidikan

The results of this study can be input for the Dinas Pendidikan to set national standards for SOPs for cash receipts and disbursements in kindergarten.

6.3 Recommendation

Based on the research that has been conducted, researchers can provide recommendations for further researchers so that the results of their research can be even better and can improve further research. The recommendations for further research are as follows:

1. Future research is expected to be able to complete the stages of the method when using the Analysis, Design, Development, Implementation and Evaluation (ADDIE) model as a research development model.
2. Future research is expected to not only focus on the stages of cash receipts and disbursements of an organization but on all stages of accounting, such as inventory SOPs, asset SOPs, etc.

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