

Accountability of School Operational Assistance (BOS) Fund Management in Islamic Educational Institutions: A Non-Profit Entity Accounting Perspective and the Principle of Amanah

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Abstract: Accountability in the management of School Operational Assistance (BOS) funds in private Islamic schools is still largely assessed through administrative compliance, while its relationship with nonprofit-oriented financial reporting and the principle of *amanah* has not been widely examined in an integrated manner. This study aims to analyze the accountability of BOS fund management at SMK Muhammadiyah 9 Medan through the perspective of nonprofit-oriented accounting and the principle of *amanah*. The study employed a qualitative approach with a single-case study design conducted from May to June 2026. Data were collected through interviews with the school principal and BOS treasurer, observations, and documentation, including the School Activity and Budget Plan (RKAS), General Cash Book (BKU), accountability reports, and transaction documents. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña through data condensation, data display, and conclusion drawing and verification. Data credibility was strengthened by comparing interview findings with observation results and documentary evidence. The findings show that BOS fund management is supported by planning, recording, reporting, and supervision mechanisms, as well as the use of ARKAS and SIPLAH, which strengthen transaction traceability and administrative accountability. These mechanisms, however, cannot yet be equated with the full implementation of ISAK 35 because the available documents are primarily oriented toward BOS fund accountability, while

Keywords: Financial Accountability, BOS Funds, Non-Profit Accounting, Amanah, Islamic Educational Governance

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adequate evidence of complete nonprofit financial statement presentation has not been identified. Planning, documentation, reporting, and supervision function as mechanisms that support the values of *amanah*, *mas'ūliyyah*, and *hifz al-māl*, although administrative completeness cannot serve as the sole indicator of the fulfillment of these values. The main constraints include limited technical competence among financial managers, regulatory changes, and delays in fund disbursement. The findings highlight the need to strengthen managerial capacity and improve nonprofit financial reporting practices to enhance the accountability of Islamic educational institutions.

Abstrak: Akuntabilitas pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada sekolah Islam swasta masih lebih banyak dinilai melalui kepatuhan administratif, sementara keterkaitannya dengan pelaporan keuangan entitas berorientasi nonlaba dan nilai *amanah* belum banyak dikaji secara terintegrasi. Penelitian ini bertujuan menganalisis akuntabilitas pengelolaan Dana BOS pada SMK Muhammadiyah 9 Medan melalui perspektif akuntansi entitas berorientasi nonlaba dan prinsip *amanah*. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus tunggal yang dilaksanakan pada Mei–Juni 2026. Data diperoleh melalui wawancara dengan kepala sekolah dan bendahara BOS, observasi, serta dokumentasi berupa RKAS, Buku Kas Umum, laporan pertanggungjawaban, dan dokumen transaksi. Analisis data menggunakan model interaktif Miles, Huberman, dan Saldaña melalui kondensasi data, penyajian data, serta penarikan dan verifikasi kesimpulan. Keabsahan data diperkuat melalui perbandingan hasil wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa pengelolaan Dana BOS telah didukung oleh mekanisme perencanaan, pencatatan, pelaporan, pengawasan, serta penggunaan ARKAS dan SIPLAH yang memperkuat keterlacakan transaksi dan pertanggungjawaban administratif. Mekanisme tersebut belum dapat disamakan dengan penerapan penuh ISAK 35 karena dokumen yang

Kata Kunci:
Akuntabilitas
Keuangan; Dana
BOS; Akuntansi
Entitas Nirlaba;
Amanah;
Pendidikan Islam.

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tersedia lebih berorientasi pada pertanggungjawaban Dana BOS, sedangkan bukti penyajian laporan keuangan entitas nonlaba secara lengkap belum ditemukan secara memadai. Praktik perencanaan, dokumentasi, pelaporan, dan pengawasan berperan sebagai mekanisme pendukung nilai *amanah*, *mas'ūliyyah*, dan *hifz al-māl*, tetapi kelengkapan administrasi tidak dapat menjadi satu-satunya indikator terpenuhinya nilai tersebut. Kendala pengelolaan meliputi keterbatasan kompetensi teknis, perubahan regulasi, dan keterlambatan pencairan dana. Temuan penelitian menegaskan perlunya peningkatan kapasitas pengelola dan penguatan penyajian laporan keuangan entitas berorientasi nonlaba untuk meningkatkan kualitas akuntabilitas lembaga pendidikan Islam.

INTRODUCTION

The School Operational Assistance (BOS) Fund is a government financing instrument used to support the operational needs of primary and secondary education institutions. Its use includes learning activities, honoraria, utilities, library development, and maintenance of educational facilities. Because BOS Funds originate from public resources, their management is not merely administrative but also forms part of public financial governance, requiring transparency, accountability, effectiveness, and efficiency.¹²

As the amount of public resources managed by schools increases, so does the demand for higher-quality financial accountability. Schools are expected not only to use funds in accordance with plans and regulations but also to provide reliable financial information to the government, communities, parents, and

¹ Mardiasmo, *Akuntansi Sektor Publik* (Yogyakarta: Andi, 2021).

² Yulyanti, Muhammad Rakib, and Nawir Rahman, "Pengaruh Aplikasi Rencana Kerja Anggaran Sekolah Terhadap Akuntabilitas Dan Transparansi Dana Bos," *Jurnal PAJAR* 6 (2022): 251–59.

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other stakeholders. Accordingly, BOS Fund accountability is essential to ensuring that public resources are used properly, transparently, and in support of educational quality.³⁴

Previous studies indicate that BOS Fund management continues to face challenges related to limited human resource competence, information disclosure, and understanding of financial accountability mechanisms.⁵⁶ Greater transparency is also required because administrative compliance does not always produce financial information that is accessible and understandable to all stakeholders.⁷ Therefore, BOS Fund accountability should not be assessed solely through administrative completeness, but also through the school's ability to generate relevant and accountable financial information. As public funds, all BOS Fund receipts and expenditures should be supported by traceable planning, recording, reporting, supervision, and evaluation mechanisms. From a public-sector accounting perspective, accountability ensures that public resources are

³ Enika Diana Batubara et al., "Improving Bos Fund Accountability Through ARKAS, Internal Control and Strengthened by Transparency," *Jurnal Reviu Akuntansi Dan Keuangan* 15, no. 4 (2025): 847–67, <https://doi.org/10.22219/jrak.v15i4.42217>.

⁴ And Murtanto Sifa Ufairah, "Governance Efektivitas Pengelolaan Dana Bantuan Operasional" 3, no. 1 (2023): 1549–60.

⁵ Yusli Mariadi Nurul Widiani Amin, Eni Indriani, "Akuntabilitas Dan Transparansi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Pada Sekolah Dasar Di Kecamatan Mataram Tahun 2021," *Jurnal Riset Mahasiswa Akuntansi* 2, no. 1 (2022): 166–74, <https://doi.org/doi.org/10.29303/risma.v2i1.193>.

⁶ Ita Rakhmawati, "Pengaruh Akuntabilitas Dan Transparansi Terhadap Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Dengan Partisipasi Stakeholder Sebagai Variabel Moderasi," *AKTSAR: Jurnal Akuntansi Syariah* 1, no. 1 (2018): 95, <https://doi.org/10.21043/aktsar.v1i1.4078>.

⁷ Teti Tri Astuti Jusasni, Saparuddin Siregar, and Muhammad Lathief Ilhamy Nasution, "The Effect Of Accountability And Transparency Of Financial Accountability Reporting On The Budget Management Of School Operational Assistance Funds (Bos) At Sds Al Washliyah 5 Belawan Medan City," *Journal of Management, Economic, and Accounting* 2, no. 2 (2023): 189–200, <https://doi.org/10.37676/jmea.v2i2.168>.

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managed in accordance with established objectives, regulations, and good governance principles.⁸⁹

In private Islamic educational institutions, BOS Fund accountability should be distinguished from the overall financial reporting of the entity. Instruments such as the RKAS, BKU, ARKAS, and SIPLAH primarily function as administrative mechanisms to ensure compliance with BOS Fund regulations. The use of ARKAS, internal control, and transparency can strengthen accountability by improving information traceability and the effectiveness of financial administration.¹⁰ However, these mechanisms do not yet constitute full implementation of non-profit entity accounting because they remain focused on accountability for government funds.

As non-profit-oriented entities, educational institutions require financial reporting based on ISAK 35, which includes information on financial position, organizational activities, changes in net assets, cash flows, and financial disclosures.¹¹ Previous studies indicate that the implementation of ISAK 35 in educational institutions continues to face challenges related to limited understanding of the standards, recording systems, and human resource capacity.¹² Similar findings have been reported in Islamic educational

⁸ Mardiasmo, *Akuntansi Sektor Publik*.

⁹ Erma Susilawati Heliani, Dede Wahidin, "Analisis Transparansi Dan Akuntabilitas Pengelolaan Dana Sekolah" 2, no. 1 (2020): 12–20.

¹⁰ Batubara et al., "Improving Bos Fund Accountability Through ARKAS, Internal Control and Strengthened by Transparency."

¹¹ Dewan Standar Akuntansi Keuangan, "Draft Eksposur ISAK 35: Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba," *DSAK-IAI: Jakarta*, 2018, 1–34.

¹² Jihan Isnaini Hasibuan, Laylan Syafina, Wahyu Syarvina, "Implementing ISAK 35 in Non-Profit Organizations: A Case Study of Yayasan Pendidikan Nurushsholih," *Journal of Management, Economic, and Accounting* 5, no. 3 (2024): 874–90, <https://doi.org/doi.org/10.61194/ijjm.v5i3.1226>.

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institutions, where financial reporting has not yet fully complied with the characteristics of non-profit entities.¹³

This distinction confirms that BOS Fund accountability reports focus on the use of government funds, while ISAK 35 regulates the financial reporting of the organization as a whole.¹⁴ Therefore, administrative compliance with BOS Fund requirements does not automatically indicate the implementation of ISAK 35. Previous studies have also shown that accountability and financial supervision mechanisms in educational foundations are not always accompanied by optimal implementation of ISAK 35.¹⁵¹⁶ Transparency and accountability therefore remain critical in BOS Fund management. Earlier studies emphasize the need to strengthen the capacity of financial managers, oversight mechanisms, information disclosure, and accountability procedures in order to improve the integrity of fund management.¹⁷¹⁸

¹³ Nanda Suryadi et al., “Analysis of the Implementation of Islamic Boarding School Accounting Based on ISAK 35 at the I’aanatuth Thalibiin Perawang Modern Islamic Boarding School,” *Journal of Sharia Economics* 6, no. 1 (2023): 193–205, <https://journal.uir.ac.id/index.php/syarikat/article/view/12823>.

¹⁴ Marsella Thavitia Makawekes, Stanly W. Alexander, and Victorina Z. Tirayoh, “Penerapan ISAK Nomor 35 Tentang Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba Pada Yayasan Sekolah Luar Biasa Finjil Bitung,” *Manajemen Bisnis Dan Keuangan Korporat* 3, no. 2 (2025): 386–94, <https://doi.org/10.58784/mbkk.350>.

¹⁵ Sugi Nekha Septiana, Sobrotul Imtikhanah, and Rini Hidayah, “Analysis the Implementation of Accountability and Transparency of Financial Management in Accordance With Isak 35 At the Azzamil Education Foundation” 21, no. Isak 35 (2025): 232–48.

¹⁶ Alliyah Ayu Prismawanti Berlian Duwi Rahayu, “Penerapan ISAK 35 Dalam Penyusunan Laporan Keuangan Pada Organisasi Nonlaba,” *Jurnal Akuntansi Dan Keuangan Manajemen* 17, no. 1 (2024).

¹⁷ Melissa Nathania Simanjuntak, Dewi Amaliah Nafiati, and Neni Hendaryati, “Menuju Pendidikan Berintegritas: Studi Transparansi Dan Akuntabilitas Dalam Pengelolaan Dana BOS,” *Journal of Education Research* 5, no. 4 (2024): 6191–97, <https://doi.org/10.37985/jer.v5i4.1588>.

¹⁸ Andi Syaripa Nur Aldyta Adil, Sahade Sahade, and Nur Afiah, “Analisis Akuntabilitas Dan Transparansi Pengelolaan Dana Bos Di Smp Negeri 18 Lau Kabupaten

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Previous studies on BOS Funds have primarily focused on financial administration, budget utilization effectiveness, transparency, and compliance with government regulations. However, studies integrating BOS Fund management with the perspective of nonprofit entity accounting and Islamic governance values remain relatively limited, particularly in private Islamic schools operating under socio-religious organizations.

This research gap is important because Islamic educational institutions have organizational characteristics that differ from those of public schools. Private Islamic schools not only manage government funds but also bear institutional and moral responsibilities toward the community and the organizations under which they operate. Accountability in faith-based organizations has distinctive characteristics because it involves responsibility to stakeholders as well as adherence to values embedded in the organization's identity.¹⁹ However, studies examining the relationship between ISAK 35 and Islamic values such as *amanah*, *mas'uliyah*, and *hifz al-māl* in the financial management of Muhammadiyah schools remain limited.

The management of School Operational Assistance (BOS) Funds in Islamic educational institutions is not merely an administrative matter but also entails a moral dimension through the principle of *amanah*. In Islam, the management of assets entrusted to individuals or institutions carries an obligation to exercise responsibility properly, fairly, and in accordance with the

Maros,” *Remittance: Jurnal Akuntansi Keuangan Dan Perbankan* 5, no. 2 (2024): 24–32, <https://doi.org/10.56486/remittance.vol5no2.517>.

¹⁹ Antonius Diksa Kuntara and Gabriel Anto Listianto, “Praktek Akuntabilitas Keuangan Organisasi Berbasis Iman – Studi Kasus Organisasi Sektor Ketiga Di Daerah Khusus Yogyakarta,” *Jurnal Riset Akuntansi Keuangan* 7, no. 1 (2022): 47–64.

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purpose for which the trust was given. This principle is emphasized in Qur'an Surah An-Nisa verse 58, which commands the fulfillment of trusts to those entitled to them, and Surah Al-Anfal verse 27, which prohibits the betrayal of trusts.²⁰ In the context of BOS Fund management, *amanah* encompasses both horizontal accountability to the government, society, students, and other stakeholders and vertical accountability to Allah SWT.

The concept of *amanah* in this study is analyzed alongside *mas'ūliyyah* and *hifẓ al-māl*. *Amanah* serves as the foundation for accepting responsibility, *mas'ūliyyah* relates to accountability for the authority entrusted to an individual or institution, while *hifẓ al-māl* emphasizes the protection and proper utilization of resources for the public good. These three concepts are closely related to the *maqāṣid al-sharī'ah* approach, particularly the protection of wealth as one of the primary objectives of Islamic law.²¹ Accordingly, accountability in Islamic educational institutions should not be assessed solely on the basis of administrative completeness but also on the integrity and moral responsibility demonstrated in safeguarding educational resources.

SMK Muhammadiyah 9 Medan is an Islamic educational institution that receives BOS Funds and operates within the socio-religious organizational environment of Muhammadiyah. This condition means that its financial management is accountable not only to the government but also to the organizing institution, the community, students, and parents. Therefore, the school provides

²⁰ Muhammad Quraish Shihab, *Tafsir Al-Misbah: Pesan, Kesan Dan Keserasian Al-Qur'an*, 2nd ed. (Jakarta: Lentera Hati, 2002).

²¹ Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach* (London: International Institute of Islamic Thought, 2008).

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a relevant context for examining how BOS Fund administrative mechanisms interact with Islamic governance values.

From an accounting perspective, Islamic educational institutions are non-profit-oriented entities that require transparent and accountable presentation of financial information. ISAK 35 provides guidelines for the presentation of financial statements for non-profit-oriented entities with the aim of improving the quality of financial information available to users of financial reports.²² However, its application in Islamic educational institutions requires empirical examination because BOS Fund reporting mechanisms based on government regulations may not necessarily be fully aligned with financial statement presentation under ISAK 35.

This study also employs *stewardship theory* as an additional analytical framework. The theory views organizational managers as *stewards* who are responsible for safeguarding and optimizing entrusted resources for the benefit of the organization and its stakeholders.²³ This perspective is consistent with the Islamic concept of *amanah*, as both approaches position managers as parties who bear responsibility for the resources entrusted to them.

Financial statements in non-profit educational institutions function not only as administrative documents but also as instruments of organizational accountability and public trust.²⁴ Although previous studies have discussed

²² Dewan Standar Akuntansi Keuangan, "Draft Eksposur ISAK 35: Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba."

²³ Lex Donaldson James H. Davis, F. David Schoorman, "Toward a Stewardship Theory of Management," *Academy of Management Review* 22, no. 1 (1997): 20–47, <https://doi.org/doi.org/10.2307/259223>.

²⁴ Sofyan Syafri Harahap, *Teori Akuntansi* (Jakarta: Rajawali Pers, 2015).

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transparency, accountability, the effectiveness of BOS Fund utilization, and financial information systems, limited research has simultaneously integrated three dimensions: (1) BOS Fund management based on government regulations, (2) the ISAK 35 perspective on non-profit-oriented entities, and (3) Islamic governance values consisting of *amanah*, *mas'ūliyyah*, and *ḥifẓ al-māl*. This study seeks to address this gap through a case study of SMK Muhammadiyah 9 Medan.

Based on this research gap, the study aims to analyze the accountability of BOS Fund management at SMK Muhammadiyah 9 Medan from the perspectives of ISAK 35 and the principle of *amanah*. Specifically, the study examines the practices of BOS Fund management and accountability, their relationship with accounting principles for non-profit-oriented entities, and the manifestation of *amanah*, *mas'ūliyyah*, and *ḥifẓ al-māl* in school financial governance. This study is expected to make a theoretical contribution to the literature on financial accountability in Islamic educational institutions and a practical contribution to strengthening the governance of educational funds in a manner that is transparent, accountable, and consistent with both accounting principles and Islamic values.

METHODS

This study employed a qualitative approach with a single case study design at SMK Muhammadiyah 9 Medan. This approach was selected because the study aimed to gain an in-depth understanding of BOS Fund management accountability practices within the context of a specific Islamic educational institution, rather than to generalize findings to all Islamic educational

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institutions. A case study approach enables researchers to explore phenomena based on real-world conditions through multiple relevant sources of data.²⁵

The research was conducted from May to June 2026. Research informants were selected purposively based on their direct involvement in BOS Fund management, namely the Principal and the BOS Fund Treasurer of SMK Muhammadiyah 9 Medan. Although the number of informants was limited, this study emphasized contextual understanding; therefore, data validity was strengthened by comparing interview results with available documents and field observation findings.

Data collection was conducted through interviews, observations, and documentation. Interviews were conducted to obtain information regarding the processes of BOS Fund planning, implementation, recording, reporting, and supervision. Observations focused on the school's financial administration processes and documentation practices, while documentation analysis was conducted by examining relevant documents, including the School Activity and Budget Plan (RKAS), General Cash Book (BKU), Accountability Report (LPJ), and supporting transaction documents. The analysis focused on three main aspects: BOS Fund management accountability, the relationship between financial practices and nonprofit-oriented entity accounting principles based on ISAK 35, and Islamic governance values consisting of *amanah*, *mas'ūliyyah*, and *ḥifẓ al-māl*. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña, which consists of data condensation, data display, and

²⁵ Robert K. Yin, *Case Study Research and Applications: Design and Methods*, 6th ed. (Thousand Oaks CA: SAGE Publications, 2018).

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conclusion drawing and verification stages.²⁶ The analysis process was conducted deductively based on research indicators derived from the theoretical framework and concepts employed in this study.

Data validity was ensured through methodological triangulation by comparing interview results among informants and verifying them against documentary evidence and observation findings. This study also considered research ethics through obtaining research permission, securing informant consent, and maintaining the confidentiality of institutional financial information. This study has limitations related to the number of informants and the scope of the research object, which only involved one school; therefore, the findings are understood as contextual findings specific to SMK Muhammadiyah 9 Medan.

RESULTS AND DISCUSSION

Accountability of BOS Fund Management in Islamic Educational Institutions

Based on the research findings, BOS Fund management at SMK Muhammadiyah 9 Medan is carried out through several stages, including planning, implementation, recording, reporting, and supervision. These processes involve the principal, BOS treasurer, teachers, and the school committee in accordance with the applicable BOS Fund management mechanisms. The findings indicate that the school has established administrative procedures to ensure that fund utilization is aligned with planned activities and operational needs of the school.

²⁶ Matthew B. Miles, A. Michael Huberman, Johnny Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 4th ed. (Thousand Oaks, CA: SAGE Publications, 2020).

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An interview with the Principal of SMK Muhammadiyah 9 Medan revealed that BOS Fund management is implemented through a division of authority between the principal as the person responsible for overall management, the treasurer as the financial administration manager, and other parties involved in the preparation and supervision of fund utilization.

"My role in BOS Fund management as the main person responsible is to ensure that all processes of planning, utilization, and reporting of BOS Funds are carried out in accordance with the applicable technical guidelines. The parties involved in BOS Fund management include the principal, the school treasurer who manages BOSP administration, and the school committee or parents. The school committee also plays an active role in providing input during the preparation of the RKAS and performing operational supervision to ensure that the funds are used appropriately." (Interview with Fadhli Hazmi Arifin, Principal of SMK Muhammadiyah 9 Medan, June 1, 2026).

The statement indicates the existence of an authority-sharing mechanism in BOS Fund management. However, these findings are more appropriately understood as a form of administrative governance and internal control mechanisms rather than direct evidence of the implementation of the value of *amanah*. In this study, the value of *amanah* is analyzed through how these mechanisms support information transparency, managerial responsibility, and the utilization of funds in accordance with predetermined educational objectives.

From the perspective of public accountability, the management of government funds in educational institutions requires accountability mechanisms that enable stakeholders to understand how resources are utilized. Accountability is not only related to the availability of financial reports but also

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to the organization's ability to explain decision-making processes and the utilization of entrusted resources.²⁷²⁸

Therefore, BOS Fund management practices at SMK Muhammadiyah 9 Medan demonstrate efforts to establish accountability through administrative mechanisms. However, the level of accountability requires further analysis through its alignment with nonprofit entity accounting principles and Islamic governance values.

BOS Fund Planning through RKAS as an Accountability Mechanism

At the planning stage, SMK Muhammadiyah 9 Medan prepares the School Activity and Budget Plan (RKAS) as the basis for BOS Fund utilization. The preparation of RKAS is conducted based on the operational needs of the school by involving the principal, BOS treasurer, teachers, and school committee. BOS Funds are allocated to support learning activities, operational expenditures, educational facility development, and other activities in accordance with applicable regulations.

The interview results indicate that the RKAS preparation process is conducted through deliberation and consideration of the priority needs of the school.

"The planning process and utilization of BOS Funds at SMK Muhammadiyah 9 Medan begin with the preparation of the School Activity and Budget Plan (RKAS) through discussions involving teachers and the school committee. The funds are then utilized based on priority

²⁷ Mardiasmo, *Akuntansi Sektor Publik*.

²⁸ Ramdhani Fauzi Riski, "Akuntabilitas Dan Transparansi Pengelolaan Dana Bantuan Operasional Sekolah (BOS)," *Jurnal Tata Kelola Pendidikan* 4, no. 2 (2022), <https://ejournal.upi.edu/index.php/jtkp>.

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needs and the principle of flexibility. These funds are intended to support school operations, ranging from teaching and learning activities to the fulfillment of educational facilities." (Interview with Fadhli Hazmi Arifin, Principal of SMK Muhammadiyah 9 Medan, June 1, 2026).

The findings indicate that RKAS functions as an instrument for planning and controlling BOS Fund utilization. However, the existence of RKAS alone is insufficient to demonstrate that financial management has fulfilled nonprofit entity accounting principles. From the perspective of ISAK 35, analysis should not only examine how funds are planned and utilized but also how financial transactions are recognized, presented, and disclosed within the entity's financial statements.

From the perspective of *amanah*, the RKAS preparation process can be associated with the value of responsibility because it involves decision-making regarding the utilization of entrusted resources. However, the manifestation of *amanah* is not determined solely by the existence of deliberation processes but also by the consistency between planning, actual fund utilization, and the benefits generated for students.

Nonprofit Entity Accounting Perspective in BOS Fund Management Based on ISAK 35

The findings indicate that BOS Fund management at SMK Muhammadiyah 9 Medan is supported by various financial administration instruments, including the School Activity and Budget Plan (RKAS), General Cash Book (BKU), transaction documents, accountability reports (LPJ), and the ARKAS and SIPLAH applications. These instruments are used as mechanisms

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for controlling and accounting for fund utilization in accordance with the applicable BOS Fund management regulations.

Based on an interview with the BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, the recording and reporting of BOS Funds are carried out through administrative mechanisms established by the government. The treasurer stated:

“In managing BOS Funds, we record every receipt and expenditure through the General Cash Book (BKU), subsidiary bank ledger, subsidiary tax ledger, and other supporting documents. Every use of funds must be aligned with the RKAS and supported by transaction evidence such as receipts, purchase notes, and other accountability documents. Reporting is carried out through the designated system so that the use of funds can be identified and examined whenever necessary.” (Interview with Siti Suryani Bangun, BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, June 1, 2026).

However, based on the analysis of documents and information obtained from the informants, these administrative practices cannot be directly categorized as the full implementation of nonprofit-oriented entity accounting based on ISAK 35. The findings indicate that the available documents are primarily oriented toward accountability for the use of BOS Funds to the government as the funding provider rather than toward the preparation of comprehensive entity-level financial statements.

The BOS Fund Treasurer also explained that the reports prepared by the school continue to follow the BOS Fund accountability format established by the government:

“The reports we prepare follow the BOS Fund reporting format in accordance with the applicable technical guidelines. The main focus is to ensure that the use of funds is consistent with the activity plan and that all transactions are supported by appropriate documentation. As for the

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school's overall financial statements, their preparation falls under the institution's broader financial management." (Interview with Siti Suryani Bangun, BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, June 1, 2026).

This statement highlights a distinction between BOS Fund accountability reports and the financial statements of the educational entity as a whole. BOS Fund reporting focuses on the conformity of government fund utilization with technical requirements, whereas nonprofit entity financial statements under ISAK 35 have a broader scope, covering information on financial position, organizational activities, changes in net assets, cash flows, and related financial disclosures for users of financial statements.

ISAK 35 states that nonprofit-oriented entities should present financial statements that provide information about their financial position and organizational activities. Such presentation includes the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements.²⁹

The findings further show that SMK Muhammadiyah 9 Medan records BOS Fund receipts and expenditures through the BKU, subsidiary bank ledger, subsidiary tax ledger, and supporting transaction documents. These practices demonstrate the existence of recording procedures and internal controls that support financial accountability. However, the recording remains within the framework of BOS Fund administration and does not yet demonstrate the preparation of complete financial statements in accordance with the reporting structure required by ISAK 35.

²⁹ Dewan Standar Akuntansi Keuangan, "Draft Eksposur ISAK 35: Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba."

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The findings therefore indicate a clear distinction between BOS Fund reporting and nonprofit entity financial reporting. BOS Fund reporting focuses on the conformity between fund utilization, budget plans, and supporting transaction evidence, whereas nonprofit entity financial statements provide broader information regarding the organization's financial condition, activities, and changes in resources. Consequently, administrative compliance in BOS Fund management cannot automatically be interpreted as full implementation of ISAK 35.

From the perspective of Islamic governance, financial recording and documentation systems function as supporting mechanisms for transparency and accountability in the use of resources. The value of *amanah* is not reflected solely through administrative completeness but also through the institution's commitment to ensuring that funds are utilized in accordance with educational objectives. This perspective is consistent with *stewardship theory*, which emphasizes the responsibility of managers to safeguard entrusted resources for the benefit of the organization and its stakeholders.³⁰ Accordingly, BOS Fund management at SMK Muhammadiyah 9 Medan demonstrates that the school has established administrative and financial control mechanisms that support accountability; however, further strengthening of the financial reporting system is still required to align it more closely with the characteristics of nonprofit-oriented entities under ISAK 35.

³⁰ James H. Davis, F. David Schoorman, "Toward a Stewardship Theory of Management."

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Transaction Recording and Financial Documentation as Supporting Mechanisms for BOS Fund Management Accountability

The findings indicate that BOS Fund transaction recording at SMK Muhammadiyah 9 Medan is conducted through various financial administration instruments, including the General Cash Book (BKU), subsidiary bank ledger, subsidiary tax ledger, cash book, and supporting transaction documents. In addition to manual documentation, the school also utilizes the ARKAS application as a supporting system for the planning, recording, and reporting processes of BOS Fund utilization.

The completeness of transaction documents demonstrates that the school has established administrative mechanisms to ensure that every receipt and expenditure of funds is supported by traceable evidence. Documents such as receipts, purchase invoices, tax payment records, and accountability documents constitute part of the internal control process to enable the verification of fund utilization by relevant stakeholders.

An interview with the BOS Fund Treasurer of SMK Muhammadiyah 9 Medan revealed that transaction recording is conducted as part of the accountability process for BOS Fund utilization.

"Every use of BOS Funds must first be planned in the RKAS, then recorded and supported with transaction evidence so that all fund utilization can be accounted for in accordance with applicable regulations." (Interview with Siti Suryani Bangun, BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, June 1, 2026).

Transaction recording functions as an administrative control mechanism to ensure that BOS Fund utilization is consistent with planning documents. However, the existence of transaction evidence does not

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automatically demonstrate the fulfillment of *amanah*. In this study, financial documentation is understood as an instrument that supports *amanah* by providing a basis for accountability that can be examined and verified. From an accounting perspective, transaction documentation forms part of internal control and supports the reliability, traceability, and verifiability of financial information.³¹ From an Islamic perspective, this function reflects *amanah* when proper recording is accompanied by integrity in ensuring that funds are used for their intended educational purposes.

This practice is also related to *mas'ūliyyah*, which emphasizes responsibility for the authority and decisions involved in fund management.³² In addition, financial documentation supports the principle of *ḥifẓ al-māl* by helping protect resources from misuse and ensuring that they are utilized according to their intended purposes.³³ Accordingly, transaction recording and financial documentation at SMK Muhammadiyah 9 Medan support the accountability mechanism for BOS Fund management. Nevertheless, *amanah* should be assessed not merely from administrative completeness, but from the relationship between the quality of record-keeping, information transparency, managerial responsibility, and the appropriate use of funds for educational purposes.

³¹ Marshall B. Romney and Paul John Steinbart, *Accounting Information Systems*, 15th ed. (New York: Pearson, 2021).

³² Yusuf Al-Qaradawi, *Daur Al-Qiyam Wa Al-Akhlaq Fi Al-Iqtisad Al-Islami* (Cairo: Maktabah Wahbah, 1995).

³³ Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach*.

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Digitalization of BOS Fund Management through ARKAS and SIPLAH as Accountability Instruments

The findings indicate that BOS Fund management at SMK Muhammadiyah 9 Medan has utilized government digital systems through the School Activity and Budget Plan Application (ARKAS) and the School Procurement Information System (SIPLAH). ARKAS is used to support budget planning, fund utilization recording, and realization reporting processes, while SIPLAH is utilized for electronic procurement of goods and services. The utilization of these systems assists the school in developing more structured administrative documentation and enables financial transactions to be traced whenever necessary.

From the perspective of accounting information systems, the use of technology can improve the organization of financial records and provide transaction trails that support verification processes and internal control mechanisms.³⁴ However, the utilization of ARKAS and SIPLAH cannot be directly interpreted as evidence that the school has implemented ISAK 35. These applications primarily function as administrative and accountability instruments for BOS Funds based on government mechanisms, whereas ISAK 35 concerns the comprehensive presentation of financial statements for nonprofit-oriented entities.

The interview results with the BOS Fund Treasurer indicate that the utilization of these systems facilitates school administration:

"With the availability of ARKAS and SIPLAH, BOS Fund administration becomes easier because recording and reporting can be carried out in a

³⁴ Marshall B. Romney and Paul John Steinbart, *Accounting Information Systems*.

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structured manner. Fund utilization data can also be traced more easily whenever it is required for examination." (Interview with Siti Suryani Bangun, BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, June 1, 2026).

The statement provides evidence regarding the administrative benefits of ARKAS and SIPLAH, particularly in relation to recording organization and transaction traceability. However, these findings are insufficient to conclude that digitalization automatically generates transparency or guarantees integrity in fund management. Transparency remains dependent on data quality, completeness of transaction evidence, consistency between recorded information and actual conditions, and accessibility of information for relevant stakeholders.

From the perspective of *amanah*, technology is more appropriately positioned as a supporting instrument rather than as a manifestation of *amanah* itself. The value of *amanah* emerges when managers utilize these systems honestly, consistently, and responsibly to ensure that every transaction can be explained and that fund utilization aligns with educational objectives. Thus, technology provides a mechanism for traceability, while the quality of *amanah* remains dependent on managerial behavior in utilizing such mechanisms.

The utilization of digital systems can also be associated with the principle of *hifz al-māl* because transaction documentation and traceability mechanisms assist institutions in safeguarding resources from risks of recording errors and inappropriate utilization.³⁵ However, this relationship is functional in nature. ARKAS and SIPLAH may support resource protection, but they cannot

³⁵ Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach*.

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replace supervision, document verification, and human responsibility in financial management.

Therefore, digitalization of BOS Fund management at SMK Muhammadiyah 9 Medan primarily contributes to administrative organization, transaction traceability, and ease of examination. These findings demonstrate that ARKAS and SIPLAH strengthen administrative accountability mechanisms; however, they cannot be considered as sole evidence of ISAK 35 implementation or the realization of *amanah* without being supported by appropriate reporting practices, supervision mechanisms, and managerial integrity.

BOS Fund Supervision as an Implementation of *Mas'ūliyyah* and Islamic Accountability

Supervision represents an important component in ensuring that BOS Fund management is conducted in accordance with predetermined objectives. The findings indicate that BOS Fund supervision at SMK Muhammadiyah 9 Medan is implemented through internal and external mechanisms. Internal supervision is conducted by the principal and BOS Fund treasurer through financial document examination, evaluation of budget utilization conformity with the RKAS, and assessment of actual fund expenditures. Meanwhile, external supervision is carried out through the involvement of the school committee, the Education Office, and relevant examining parties in accordance with applicable regulations.

From an Islamic perspective, supervision mechanisms are related to the concept of *mas'ūliyyah* or responsibility. Every party entrusted with authority in

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managing resources has an obligation to account for every decision and action undertaken.³⁶ Therefore, supervision does not merely function as an administrative control mechanism but also serves as a means of safeguarding the *amanah* entrusted to educational institutions.

The findings demonstrate that school supervision mechanisms contribute to the establishment of more transparent financial governance. The examination of documents, evaluation of fund utilization, and involvement of external parties indicate the school's efforts to ensure that BOS Funds are utilized according to educational objectives. This practice is consistent with the principle of *ḥifẓ al-māl* within *maqāṣid al-sharī'ah*, which emphasizes the preservation of wealth so that resources generate benefits and are not misused.³⁷

Challenges in BOS Fund Management and Implications for Strengthening School Financial Governance

The findings indicate that BOS Fund management at SMK Muhammadiyah 9 Medan has been supported by planning, recording, and reporting mechanisms, but several challenges remain, including regulatory changes, technical administrative requirements, limited human resource capacity, and delays in fund disbursement. These conditions require school administrators to continuously adjust the planning, utilization, and reporting of BOS Funds.

"The challenges we often encounter in managing BOS Funds are mainly related to changes in regulations and technical guidelines. Whenever

³⁶ Al-Qaradawi, *Daur Al-Qiyam Wa Al-Akhlaq Fi Al-Iqtisad Al-Islami*.

³⁷ Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach*.

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there are changes in requirements, we must adjust the planning, recording, and reporting processes. The use of ARKAS and other systems also requires continuously updated technical understanding. Sometimes fund disbursement is delayed, causing the school to adjust activity implementation according to the available funds." (Interview with Siti Suryani Bangun, BOS Fund Treasurer of SMK Muhammadiyah 9 Medan, June 1, 2026).

These findings indicate that accountability depends not only on the availability of systems but also on the competence of those who operate them. Therefore, strengthening the capacity of school principals, treasurers, and administrative staff in financial management, digital applications, taxation, and reporting is essential. From the perspective of non-profit entities, schools also need to develop more comprehensive financial reporting systems, including a stronger understanding of ISAK 35.

The findings imply that Islamic educational institutions need to maintain compliance with BOS Fund regulations while strengthening accounting and financial reporting systems for all stakeholders. From an Islamic governance perspective, this is closely related to the values of *amanah* and *mas'ūliyyah*, which emphasize honest, professional, and accountable management of entrusted resources. Accordingly, strengthening managerial capacity, improving standard operating procedures, and enhancing understanding of non-profit accounting are important strategies for improving BOS Fund accountability.

CONCLUSION

The findings indicate that BOS Fund management at SMK Muhammadiyah 9 Medan has been implemented through planning, execution, recording, reporting, supervision, and accountability, supported by the RKAS, BKU, transaction documents, accountability reports, ARKAS, and SIPLAH.

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These mechanisms support transaction traceability and control over fund utilization. However, BOS Fund administration cannot yet be considered a full implementation of ISAK 35, as adequate evidence of statements of financial position, comprehensive income, changes in net assets, cash flows, and notes to the financial statements was not identified. This finding highlights the distinction between administrative compliance in BOS Fund management and financial accountability for non-profit-oriented entities.

From an Islamic governance perspective, planning, recording, reporting, and supervision may support the values of *amanah*, *mas'ūliyyah*, and *ḥifẓ al-māl*. Nevertheless, administrative procedures alone are insufficient to demonstrate the fulfillment of these values. *Amanah* relates to the responsible use of resources for educational purposes, *mas'ūliyyah* to accountability for delegated authority, and *ḥifẓ al-māl* to safeguarding resources from misuse.

The contribution of this study lies in distinguishing BOS Fund administrative accountability from financial accountability under ISAK 35, while integrating Islamic governance values into the analysis of school financial management. The study also identifies challenges related to limited technical competence, regulatory changes, and delays in fund disbursement. Accordingly, greater attention should be given to strengthening managerial capacity, internal control and documentation procedures, and understanding of ISAK 35. This study is limited to one school, a relatively small number of informants, and a short research period; therefore, its findings are contextual. Future studies may involve broader stakeholder participation, compare several Islamic educational institutions, and examine more deeply the implementation of ISAK 35 and Islamic value-based financial accountability models.

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