

**ANALYSIS OF THE INTERNAL CONTROL SYSTEM
FOR THE IMPLEMENTATION OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS
IN KARTINI ELEMENTARY SCHOOL**

By Faradina Nabila

Abstract

This research aims to determine whether internal control over the implementation of BOS funds in Kartini Elementary School is proper or otherwise. The method used in this study is a qualitative method and uses ethnometodology approaches and interpretive paradigms. Based on the results of this study it is known that SD Kartini has implemented an internal control system based on 5 components of the COSO internal control system (*Committee of Sponsoring Organizations of the Treadway Commission*), namely the control environment, risk assessment, information and communication, control activities, and monitoring. However, there are still shortcomings, namely the need for a special section to supervise BOS funds in the foundation to oversee the receipt and use of BOS funds in the schools below, considering the existing levels of schools ranging from elementary, junior high, and high school so they can be better controlled.

Keywords: Internal Control System, School Operational Assistance (BOS) funds, School

**ANALISIS SISTEM PENGENDALIAN INTERNAL
ATAS PELAKSANAAN DANA BANTUAN OPERASIONAL SEKOLAH
PADA SEKOLAH DASAR KARTINI**

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Abstrak

Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal atas pelaksanaan dana BOS pada Sekolah Dasar Kartini sudah baik atau belum. Metode yang digunakan dalam penelitian ini adalah metode kualitatif dan menggunakan pendekatan etnometodologi serta paradigma interpretif. Berdasarkan hasil penelitian ini diketahui bahwa SD Kartini telah menerapkan sistem pengendalian internal yang berdasarkan dengan 5 komponen system pengendalian internal COSO (*Committee of Sponsoring Organizations of the Treadway Commision*) yaitu lingkungan pengendalian, penaksiran risiko, informasi dan komunikasi, aktivitas pengendalian, dan pemantauan. Namun masih terdapat kekurangan yaitu perlu adanya bagian khusus pengawasan dana BOS di yayasan guna mengawasi penerimaan dan penggunaan dana BOS sekolah-sekolah dibawahnya, mengingat tingkatan sekolah yang ada mulai dari SD, SMP, dan SMA sehingga dapat lebih terkontrol dengan baik.

Kata Kunci : Sistem Pengendalian Internal, Dana BOS, Sekolah