THE ROLE OF INFORMATION TECHNOLOGY TO IMPROVE THE QUALITY OF SCHOOL FINANCIAL MANAGEMENT FOR RAUDHATUL ATHFAL TEACHERS IN SEMARANG CITY

Author
Entot Suhartono
Faculty of Economics and Business, Dian Nuswantoro University, Jl. Nakula I No. 5-11 Semarang, 50131
Tel. (024) 3567010, Fax. (024) 3567010
entot.suhartono@dsn.dinus.ac.id

Dwiarso Utomo
Faculty of Economics and Business, Dian Nuswantoro University, Jl. Nakula I No. 5-11 Semarang, 50131
Tel. (024) 3567010, Fax. (024) 3567010
dwiarso.utomo@dsn.dinus.ac.id

Dian Indriana H
Faculty of Economics and Business, Dian Nuswantoro University, Jl. Nakula I No. 5-11 Semarang, 50131
Tel. (024) 3567010, Fax. (024) 3567010
dian.indriana@dsn.dinus.ac.id

Abstract
The Raudhatul Atfhal Teacher Association (IGRA) is a non-profit-oriented organization that houses RA (Raudhatul Atfhal) teachers, with 623 members, mainly Kindergarten teachers under the auspices of the Ministry of Religion. The Semarang branch of IGRA has a fundamental problem, namely the lack of competence and knowledge possessed by RA teachers regarding Academic Financial Management and Utilization of Information Technology. Financial management is often managed as is, manual and poorly planned. This affects the immunity of institutions to provide good educational services, so it is necessary to increase basic competencies in terms of Academic Financial Governance for RA teachers. Based on this, training in Academic Financial Governance and Utilization of Information Technology for RA teachers is needed to facilitate the making of accountable financial reports. This will have an impact on improving the quality of financial governance and producing financial reports in accordance with the principles of using DAK. At the beginning of the PKM program, there will be a socialization on the importance of academic financial governance and the use of IT. The results of the socialization will be concluded based on the data, so that the following month the design and preparation of training materials will be carried out. In the last stage, the implementation of training in financial governance and IT utilization for RA teachers who are members of the Central Semarang IGRA.

Keywords: Financial Governance, IT Utilization, Raudhatul Athfal, Transparent and Accountable.

Introduction
Early childhood is a child who is only born until the age of 6 years. According to the 2018 BPS projection, the number of children aged 0-4 years is 23.73 million people and the number of children aged 5-9 years is 23.88 million people. Early childhood is a period where a child will experience rapid development and growth. This age is known as the golden age [1]. Based on Law No. 20 of 2003 Article 28 concerning the National Education System, the form of PAUD units can be grouped into 3 (three) Educational Pathways, namely 1) Formal, Non Formal, and Informal. The formal here is in the form of Kindergarten (TK) and Raudhatul Athfal (RA) which can be attended by children aged 5 (five) years and over, including Bustanul Athfal (BA). The Raudhatul Athfal Teacher Association (IGRA) is a non-profit organization that houses the teaching profession which is a forum for cooperation and coaching between the heads and teachers of Raudhatul Athfal, Bustanul Athfal, and Tarbiyatul Athfal to socialize and equalize visions, missions and perceptions in the implementation of preschool education in the environment. Ministry of Religious Affairs. Raudhatul Athfal (RA) plays a role as well as makes an important contribution in efforts
to improve Indonesia’s human resources, especially early childhood. Not only as an early education institution, but as a forerunner to instill good moral education and religious recognition for the younger generation [5]. Currently, the number of teachers who are members of the IGRA in the city of Semarang is 623 people, based on the high school education level of 228 people.

To improve Raudhatul Atfhal (RA) services that are inclusive, fair, and of quality and sustainable, the Raudhatul Atfhal institution should be able to improve the quality of financial administration governance. One of the ways of governance is by utilizing the School Operational Finance Book. RA teachers are required to be able to manage school operational financial administration well, in addition to good school governance as well as transparency in the management of school finances. In addition, RA teachers also have to learn to master technology. Mastery of technology can indirectly improve the quality of teaching as well as to assist financial management effectively and efficiently [1].

Based on the analysis of the situation in the field, the fundamental problem for teachers who are members of the Semarang City IGRA is the lack of knowledge and competence of RA teachers of IGRA members regarding accountable academic financial management and the use of information technology. Based on these conditions, it is necessary to have a community partnership program between the Semarang City IGRA and universities, in this case the Faculty of Economics and Business UDINUS Semarang. FEB UDINUS has the knowledge and resources that can provide facilities and provide training materials for RA teachers so that they can increase their competence so that there is an increase in the quality of financial governance in their respective school institutions.

Based on the background and seeing the problems that occur, FEB UDINUS, especially the Accounting study program with the Semarang City IGRA, holds a community partnership program which contains activities to improve the quality of school governance, namely by providing knowledge and training in financial governance by utilizing Information Technology.

Implementation Method

The implementation of this partnership program is carried out within a period of six months. The objects of this partnership program are representatives of RA teachers who are members of the Semarang City IGRA and the Raudhatul Atfhal Teacher Association (IGRA) as partners in community partnership service activities. The agenda in the first and second months is the implementation of socialization activities. This socialization was carried out with the aim of introducing the activities that will be carried out by RA teachers who are members of the IGRA related to increasing knowledge and competence in academic financial governance by utilizing information technology. This socialization was carried out by holding an audience with members of the Semarang City IGRA and filling in the form of ability to attend training activities until completion.

The next partnership program activity agenda is to compile financial governance training materials according to the needs of each RA teacher, including material for a spreadsheet application for recording and compiling school financial reports. Then the material design is documented and reproduced so that it can be used in the next stage of activity, namely financial governance training with a spreadsheet computer application. This activity will be carried out within the next two months. The next stage after designing the training material is that the implementation of this training will be carried out within a period of one month using the random sampling method, so not all RA teachers who are members of the Central Semarang IGRA are sampled but only RA teachers who are members of the Central Semarang IGRA who receive an invitation only going to training. The training was held at the Computer Laboratory of the UDINUS Campus in Semarang. The final activity of this partnership program is the evaluation of the overall activities with the aim of improving future implementation. The activities to be evaluated consist of the implementation process and the achievements of the partnership activities.

The output of the implementation of activities that will be given to this community partnership program is to increase knowledge and competence in academic financial management by utilizing information technology. The following is an overview of the community partnership program activities:
RESULTS AND DISCUSSION
The activities of this community partnership program are to provide training in the management (management) of school academic finances and the use of computer applications. The knowledge of school academic governance was given by the Accounting Department Lecturer Team in the field of finance and training on the use of applications was delivered by the Accounting Information System Lecturer Team of the Accounting Department Lecturer. Information technology-based school financial management (management) training activities for RA teachers who are members of the IGRA have been held on Thursday, January 9, 2020 in the Lab Room, Computer D.2.G, Building D Lt. 2 Dian Nuswantoro University, attended by 35 RA teachers from the IGRA Semarang City.

Briefing of School Financial Governance Concepts
The first session of the training was providing material on school academic financial management (management) in general. The training material for this first session consists of the following:
1. Basic regulations for school financial governance
2. Definition of financial management concepts in PAUD schools
   - Financial management is all processes in obtaining and utilizing all funds. There are two major activities in financial management in PAUD, namely 1) finding financial sources and making every effort to obtain funds from various financial sources. 2) Using all available funds or obtained for the benefit of providing education in PAUD.
   - The use of all PAUD funds must be effective and efficient. The use of all funds must be transparent and accountable, so that they are easily accountable to related parties.
3. The purpose of financial management in PAUD schools
   The purpose of financial management activities at schools is to manage all matters related to finance so that efforts to obtain funds from various sources can be carried out properly [1].
4. The principles of financial management in PAUD schools [4]
   There are four principles that need to be considered in financial governance in PAUD are as follows
[3]:

a. Because the source of funds in PAUD does not always need financial assistance from the government or foundations.
b. The source of funds obtained by PAUD should be used effectively and efficiently.
c. Financial management activities in order to comply with applicable regulations so that they can be accounted for.
d. Financial management in PAUD is the responsibility of the school principal, but its implementation involves teachers, especially in the preparation of the School Revenue Budget Plan (RAPBS).

5. Financial management activities at PAUD schools

a. School financial planning
   – Planning must be realistic
   – The need for coordination in planning
   – Planning must be based on experience, knowledge and intuition.
   – Planning must be flexible
   – Planning based on research Planning will avoid under and over planning

b. Implementation of school finances
   – the entire use of existing funds must be adjusted to the annual budget plan that has been prepared.
   – all purchases or cash disbursements must be accompanied by a purchase note or receipt of expenditure.
   – all use of funds must be accounted for in accordance with applicable regulations.
   – all uses of funds must be recorded accurately and sustainably through the applicable financial accounting process.

c. Bookkeeping and report submission
   The financial bookkeeping process includes the following activities [4]:
   – Preparation of a Budget List, which is a list that contains details of estimated financial revenues and expenditures.
   – Cash Bookkeeping,
   – Documenting evidence of acceptance and expenditure

d. Financial supervision
Figure 2. Provision of School Financial Governance Materials

Information Technology Utilization Training

The next training session was the practice of using computer applications to assist school academic and financial management (management) activities. The computer application material used in the training was MS Excel 2013 [3], while the MS Excel application material was given to RA teachers.

1. Know the MS Excel 2013 Application Environment
2. Using Formulas and Range
3. Applying Statistical and Text Functions
4. Using Simple IF Logic Functions
5. Using the LookUp Search Function
6. Implementing Financial Functions

Training participants make PAUD School Financial Report worksheets using MS Excel. The display of the School Financial Report worksheet is as follows:

Figure 3. Guidelines for Preparation of School Budget Activity Plans [6]
### Figure 4. Worksheet RKAS

<table>
<thead>
<tr>
<th>NO</th>
<th>KODE REKENING</th>
<th>KODE SNP</th>
<th>URAIAN</th>
<th>JMLH</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td></td>
<td></td>
<td>Pendapatan</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>1</td>
<td></td>
<td>Lain-lain Pendapatan</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>2</td>
<td></td>
<td>Pendapatan Bunga</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>3</td>
<td></td>
<td>Pendapatan Bunga (Bunga)</td>
<td></td>
</tr>
</tbody>
</table>

### Figure 5. SPP Payment Worksheet

**Pembayaran**

| No. | NIS | Nama   | Kelas | Tanggal | Keterangan | Jumlah
|-----|-----|--------|-------|---------|------------|-------|
| 1.  | 1601| Nama1  | AP A  | 1-01-10|            | 1,400,000
| 2.  | 1602| Nama2  | AP A  | 1-01-10|            | 1,400,000
| 3.  | 1603| Nama3  | AP A  | 1-01-10|            | 1,400,000
| 4.  | 1604| Nama4  | AP A  | 1-01-10|            | 1,400,000
| 5.  | 1605| Nama5  | AP A  | 1-01-10|            | 1,400,000
| 6.  | 1606| Nama6  | AP A  | 1-01-10|            | 1,400,000
| 7.  | 1607| Nama7  | AP A  | 1-01-10|            | 1,400,000
| 8.  | 1608| Nama8  | AP A  | 1-01-10|            | 1,400,000
| 9.  | 1609| Nama9  | AP A  | 1-01-10|            | 1,400,000
| 10. | 1610| Nama10 | AP A  | 1-01-10|            | 1,400,000
| 11. | 1611| Nama11 | AP A  | 1-01-10|            | 1,400,000
| 12. | 1612| Nama12 | AP A  | 1-01-10|            | 1,400,000
| 13. | 1613| Nama13 | AP A  | 1-01-10|            | 1,400,000

### Figure 6. SPP Arrears Worksheet

**DAFTAR TUNGGAKAN**

<table>
<thead>
<tr>
<th>No.</th>
<th>NIS</th>
<th>Nama</th>
<th>Kelas</th>
<th>Tanggal</th>
<th>Keterangan</th>
<th>Jumlah</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1601</td>
<td>Nama1</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>2.</td>
<td>1602</td>
<td>Nama2</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>3.</td>
<td>1603</td>
<td>Nama3</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>4.</td>
<td>1604</td>
<td>Nama4</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>5.</td>
<td>1605</td>
<td>Nama5</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>6.</td>
<td>1606</td>
<td>Nama6</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>7.</td>
<td>1607</td>
<td>Nama7</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>8.</td>
<td>1608</td>
<td>Nama8</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>9.</td>
<td>1609</td>
<td>Nama9</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>10.</td>
<td>1610</td>
<td>Nama10</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>11.</td>
<td>1611</td>
<td>Nama11</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>12.</td>
<td>1612</td>
<td>Nama12</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>13.</td>
<td>1613</td>
<td>Nama13</td>
<td>AP A</td>
<td>1-01-10</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>
Conclusion and Suggestion

Conclusion
The conclusion of this activity is that this activity is very useful for RA teachers who are members of the Central Semarang IGRA, with the output in the form of a worksheet for PAUD school academic financial management or management that can be presented in accordance with the principles of accountable and transparent school financial reporting regulations. This activity has been carried out in two sessions, namely:

1. The activity of providing material for management or school academic financial governance was delivered by the Accounting Department Team for Finance.
2. Training activities on the use of computer applications to create financial report worksheets delivered by the Accounting Department Team in the field of Accounting Information Systems.

Suggestion
After the community partnership program activities are carried out from the preparation stage to the evaluation stage, the suggestions given for the next activity are:

1. It is better if the implementation of technical guidance for the application of the BOP PAUD system is carried out in the laboratory room.
2. It is better if the technical guidance schedule for the BOP PAUD system application is carried out on an ongoing basis.
3. It is necessary to develop a web-based or android-based school financial reporting system, so that RA teachers who are members of the IGRA can carry out mobile financial reporting activities.

References


