

***Analysis Of The Accounting Information System Of Cash Receipts and
Expenditures As An Internal Control Tool In The School Operational
Assistance Fund (Bos) At SDN Kasemek 1***

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ABSTRACT

The purpose of this research is to assess and analyze the extent of the implementation of the Accounting Information System carried out by the school and to find out and study more deeply the accounting systematics that occur in schools through the inflow and exit of BOS funds as a tool of internal control of schools at SDN Kasemek 1 Tenggara Bondowoso. This qualitative research uses data collection with direct interviews with resource persons, this research uses good governance theory and obtained results that the implementation of the Accounting Information System for the receipt and expenditure of BOS funds at SDN Kasemek 1 has gone well, Internal Control over the receipt and expenditure of BOS funds at SDN Kasemek 1 has run effectively, and the Accounting Information System in the receipt and expenditure of cash on the School Operational Assistance (BOS) fund at SDN Kasemek 1 is in accordance with the applicable regulations in the technical manual for the Management of Educational Operational Assistance and BOS in Schools BOS funds

Key Words: *Analysis, Accounting Information System, School Operational Assistance (BOS), Good Governance*