

***Analysis of School Financial Management at the Integrated Islamic  
Elementary School Nurul Anshar Panji Situbondo.***

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***ABSTRACT***

*This study uses a descriptive qualitative method to describe and elaborate on the financial management methods at Nurul Anshar Panji Integrated Islamic Elementary School, Situbondo. Financial management is analyzed through the stages of planning, implementation, reporting, monitoring, and accountability, with reference to government regulations, technical guidelines for School Operational Assistance (BOS) funds, and foundation provisions. To collect data, the techniques used were semi-structured interviews and documentation, while data validity was checked through source and method triangulation. The findings of this study indicate that school financial management is carried out in stages and is structured. The preparation of the RKAS is carried out in a participatory manner, the use of funds is carried out according to the BOS plan and technical guidelines, reporting is carried out routinely and openly, and supervision is carried out internally and externally. Financial accountability is prepared through reports accompanied by supporting evidence and submitted to relevant parties. From the findings of this study, it can be concluded that financial management at Nurul Anshar Panji Integrated Islamic Elementary School, Situbondo has been carried out quite well and demonstrates the principles of transparency and responsibility in managing school finances.*

**Keywords:** *School Financial Management, RKAS, transparency, accountability*