



TRAINING AND IMPROVEMENT OF FINANCIAL MANAGEMENT IN MUTIARA KIDS PLAYSCHOOL, TRAJI VILLAGE, TEMANGGUNG REGENCY

¹ Bestari Dwi Handayani, ² Heri Yanto, ³ Ismiyati

^{1,2,3} Universitas Negeri Semarang

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ABSTRAK

Pendidikan adalah suatu tata cara sistematis untuk memperbaiki tingkah laku seseorang agar proses belajar mengajar berjalan lancar, pengelolaan dan pengelolaan keuangan yang baik digunakan untuk menunjang proses pendidikan. Kegiatan pengabdian kepada masyarakat ini dilaksanakan di Playschool Mutiara Kids Dusun Gamblok Kabupaten Temanggung. Mutiara Kids Playschool perlu memahami pengelolaan keuangan sekolah, pencatatan keuangan yang sudah ketinggalan zaman, dan pengeluaran insidental berdasarkan kebutuhan. Tantangan lainnya adalah bendahara, dengan bantuan guru, sering melakukan penghitungan berulang-ulang dengan tangan menggunakan kalkulator sambil menyusun laporan keuangan karena uang sebenarnya di mesin kasir dan entri di buku kas berbeda. Pengabdian kepada masyarakat ini bertujuan untuk memberikan pelatihan dan pendampingan kepada mitra pengabdian dalam pengelolaan keuangan dan penyusunan laporan keuangan sekolah secara komprehensif berdasarkan permasalahan yang dihadapi mitra pengabdian. Tindakan strategis yang dilakukan antara lain penyediaan sumber daya, prosedur pengelolaan keuangan, dan pembuatan laporan keuangan sekolah. Secara umum, para peserta melaporkan kepuasan terhadap kegiatan pengabdian masyarakat, berdasarkan evaluasi wawancara peserta kegiatan. Para peserta sepakat bahwa praktik ini sangat bermanfaat dalam pengelolaan keuangan sekolah. Peserta juga berharap bahwa kegiatan ini akan bertahan lama, sehingga tidak hanya mendukung pembuatan laporan keuangan tetapi juga inisiatif lain yang meningkatkan upaya akademis.

ABSTRACT

Education is a systematic procedure to improve one's behaviour to ensure that the teaching and learning process works smoothly, good management and financial management are used to support the educational process. This community service activity was performed in the Mutiara Kids Playschool at the Gamblok Hamlet, Temanggung Regency. The Mutiara Kids Playschool needs to understand school finance management, outdated financial records, and incidental spending based on needs. Another challenge is that the treasurer, with the teacher's help, frequently performs repeated calculations using a calculator while compiling financial reports since real money in the cash register and the cash book entries differ. This community service seeks to give community service partners training and assistance in financial management and the preparation of comprehensive school financial reports based on the issues faced by community service partners. The strategic actions adopted included the provision of resources, financial management procedures, and creating financial reports for schools. In general, the participants reported satisfaction with the community service activities, according to the interview evaluation of the activity participants. The participants agreed that this practice was highly beneficial for managing school finances. Participants also expect that the activities will be long-lasting, resulting not just in support of creating financial reports but also in other initiatives that enhance academic endeavours.

Address: L Building, Campus Sekaran, Gunungpati, Semarang,
 Indonesia, 50229

Correspondent Address:
 Fakultas Ekonomi, Universitas Negeri Semarang
 Email: bestarihandayani@mail.unnes.ac.id

INTRODUCTION

School financial management is a field of educational administration that deals with managing funds held and used by educational institutions. The use of funds in foundations must be accountable to fulfil educational goals smoothly (Bastian. I, 2007)(Rusmiati et al., 2019). The goal of financial management in educational institutions is to govern all financial matters (Arwidayanto et al., 2017)(Pada et al., 2019). Adequate administration must accompany good financial management (Iskandar, 2019).

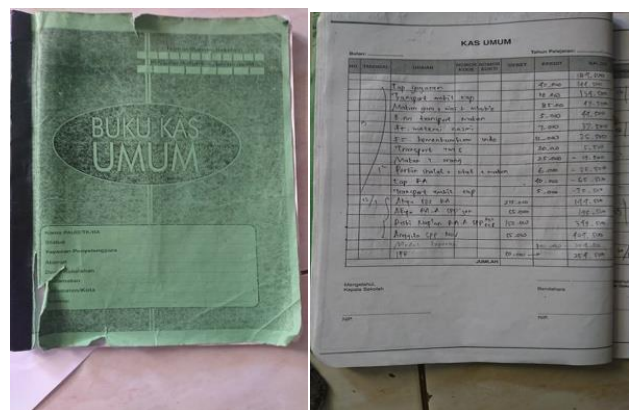
Financial management in educational foundations must be performed as well as possible, following the principles and using the proper procedures. Proper financial management allows the foundation's funds to be used effectively and efficiently (Bastian. I, 2007)(Iskandar, 2019). Financial management is a branch of educational administration that focuses on financial management activities that are owned and used by educational institutions (Rusmiati et al., 2019)(Pada et al., 2019)(Iskandar, 2019). For financial reporting to help achieve educational goals, the use of funds in foundations must be accountable (Sugandi, 2011). This conforms with statutory provision No. 28 of 2004 governing Foundations, which mandates that foundations provide financial reports detailing their operations. Two points should be emphasised concerning foundation financial management: first, financial management is the effort to secure and utilise all funds (P et al., 2013)(Bastian. I, 2007). The use of all funds must be effective and efficient.

Financial management in educational institutions controls all financial issues to maximise the effectiveness of fundraising efforts from diverse sources (Mesiono & Lubis, 2021)(Aminudin et al., 2021). Implementing financial management in educational institutions also aims to control how money acquired from various sources is used. Funding for education in foundations comes from various sources, not just the government or organisations that provide shelter (Bastian. I, 2007)(P et al., 2013). Available education funds must be used effectively and efficiently (P et al., 2013; Wirian et al., 2022). All financial management should be updated and based on applicable financial standards to monitor it (Mesiono & Lubis, 2021)(Rahayu et al., 2015).

This community service project is carried out at Mutiara Kids Playschool. This preschool educational institution will prepare Indonesian sons and daughters who are intellectual, have faith, and develop fundamental abilities. Mutiara Kids Playschool is located at RT 04/RW02 Gamblok Hamlet. In 2017, the Temanggung Education Administration granted this school an operational licence.

Finance recording remains simple, with everything being incidental to needs. Another issue is that the treasurer, with the teacher's help, frequently performs manual calculations using a calculator when creating reports for the Foundation since there are sometimes discrepancies between the real money in the treasury and the cash book records. The cash used for financial management is merely general cash, manually recorded on the books. The note or receipt is kept upon making a purchase and receiving a receipt. However, it can also be disorganised, especially if it has been an extended period. There are simply the most recent receipts or notes from the previous year. The receipt is typically merely entered into the cash book, which needs to be more effectively administered. Of course, this needs to improve the process of organisational performance.

Figure 1. Financial Management Process at



Mutiara Kids Playschool

Based on the description above, partnership issues can be classified into two categories: first, community service partners lack management competence. Second, community service partners must gain expertise in school financial management and financial reporting. Given the difficulties community service partners encounter, socialisation, training, and assistance are required.

METHODS

The community service team will perform volunteer work at Mutiara KIDS Playschool in Traji Village, Temanggung Regency, using two (2) methods in response to the issues that community service partners have, specifically those related to knowledge and skills regarding school financial management and regarding the preparation of school financial reports which are as follows:

1. The group-based method is a method that employs groups to carry out all phases and types of activities for community service partners. Groups will be used as a learning medium for collaborative support in planning, implementing, and monitoring activities.
2. The Comprehensive Method, where this technique intends to improve community service partners' financial management and school financial reporting skills, this programme will interfere in practically all elements, particularly enhancing HR skills through training and strengthening groups as a venue for mentoring activities.

The two methods, if carried out effectively, will benefit the Mutiara KIDS PAUD school in Traji Village, Temanggung Regency, in the following ways: (1) Social Impact, in which the quality of school financial management and financial reporting improves, hence increasing stakeholder trust in school financial management (2) Ecological Impact, as administrative and teaching staff at Mutiara KIDS PAUD School have a better understanding and mastery of financial management and reporting; (3) Economic Impact, by enhancing stakeholder trust, it will be possible to increase the number of potential kids who enrol in the Mutiara KIDS PAUD school. This will increase the student population, enhancing school revenue and improving school welfare.

At Mutiara KIDS Playschool, Traji Village, Temanggung Regency, better financial management, reporting quality, and financial accountability are the goals of this community service project. The specific objectives of this community service programme are listed below:

1. Community service partners are capable and skilled in school financial management
2. Community service partners are capable and skilled in compiling school financial reports
3. The quality of financial management and financial reporting in Mutiara KIDS Playschool has improved

Through this community service activity, the expected outputs are:

1. Regarding school financial management, community service partners are skilled and able to manage the financial management of Mutiara KIDS Playschool.
2. increasing the skills of skilled community service partners in reporting and financial accountability of Mutiara KIDS Playschool.

RESULTS AND DISCUSSIONS

A. School Financial Management

One of the components of school administration that also affects how instructional activities are carried out in schools is financial management. Financial management operations are carried out through planning, organising, directing, coordinating, monitoring, or controlling, much like education management.

Financial management, as defined by Rusmiati et al. (2019), is an act of financial management/administration that comprises recording, planning, implementing, being accountable for, and reporting. As a result, school financial management can be seen as a chain of actions to control school finances, commencing with planning, bookkeeping, spending, monitoring, and accountability.

Following Pada et al. (2019) and Arwidayanto et al. (2017), school management oversees the school's resources. On the other hand, management is defined by Iskandar (2019) as everything about controlling the process to achieve the goals stated, including short-, medium-, and long-term goals. It is essential to fund education effectively. The more effective an education system is, the less money is required to fulfil educational goals (P et al., 2013). Because of this, effective management of the school's financial system will improve the effectiveness of instruction. Given the budget, educational objectives can be met in a way that is beneficial, efficient, effective, and relevant

to community development and educational needs.

The management of education funding is founded on the principles of fairness, efficiency, transparency, and public responsibility, according to Law No. 20 of 2003 article 24. Aside from that, it is also important to stress the importance of efficacy. According to Aminudin et al. (2021), budget management or school fees is a planned and managed procedure that includes ongoing guidance on school operational expenditures.

1. Transparency

Transparency is synonymous with openness. Transparency in management refers to the openness with which an activity is managed. Transparent financial management in educational institutions indicates openness in the financial management of educational institutions, especially openness of money sources and quantities, details of use, and accountability must be evident so that interested parties can find out.

2. Accountability

Accountability is the state of being judged by others for his performance in completing duties to attain the goals for which he is responsible. Accountability in financial management is accounting for using school fees following a predefined plan. The school spends money wisely based on the plans that have been established and the restrictions that apply.

3. Effectiveness

Effectiveness is frequently regarded as fulfilling one's objectives. Explanation of effectiveness if it goes further; effectiveness does not end when the goals are met but arrives at the qualitative outcomes linked with accomplishing the institution's vision. Qualitative outcomes characterise effectiveness. Effectiveness emphasises qualitative results more. Financial management is considered to fulfil the principle of effectiveness if the actions performed can manage money to finance activities to achieve the aims of the institution in question and the qualitative outcomes are consistent with the plans that have been established.

4. Efficiency

Efficiency is related to the number of results of an activity. Efficiency is the best comparison between input and output or power and results.

B. The Role and Function of Accounting in the World of Education

Accounting plays a role in a variety of sectors, including not only profit-oriented commercial sectors but also non-profit sectors such as formal educational institutions. Accounting's duties and purposes in education include "providing quantitative information, particularly of a financial kind, that is essential in making economic decisions in educational entities" (Bastian. I, 2007). Furthermore, Bastian. I (2007) defines the role and purpose of accounting in education as follows:

1. Principals: Principals use accounting to plan for the school they lead, evaluate progress in achieving goals, and take corrective actions as needed.
2. Teachers and employees: Teachers and employees represent a group interested in information regarding stability and profitability in educational institutions (schools).
3. Parents of students: Parents who are interested in information about the viability of educational institutions, especially long-term agreements and school dependability.
4. The government and the institutions under its authority are interested in school activities. This essential information is required to govern school operations, define budget regulations, and serve as the foundation for budget preparation for the coming years.

School administration must be able to provide information on quantitative school data, mainly those closely tied to the quantity of rupiah monies managed. In other words, educational institutions must be able to deliver financial records in an open, accountable, and trustworthy manner. This phenomenon is not limited to public institutions; it also occurs in private schools. Furthermore, free schools receive operating income from the community (third parties).

C. Preparation of School Financial Reports

Produce financial reports for schools in line with Article 52, paragraph 5 of the Law of the Republic of Indonesia Number 28 of 2004, which says that a non-profit entity's financial reporting must be prepared following Indonesian accounting

standards. The Statement of Financial Accounting Standards prepared by the Indonesian Association of Accountants is the accounting standard that applies to non-profit organisations (IAI). PAUD or playschool is one of these non-profit entities, and they must file financial reports following Indonesian norms.



Figure 2. The community service Team Takes Photos with Participating Teachers

PSAK No. 45 covers non-profit entities and is the acceptable accounting standard for such entities as Playschool. PSAK No. 45 submitted that financial reports for entities consist of statements of financial position, activity reports, cash flow reports, and notes to financial statements. These financial statements are different from financial reports for business entities in general.



Figure 3. Enthusiastic Community service Participants Participate in Socialization and Training

The statement of financial condition summarises the non-profit entity's total assets, liabilities, and net assets. The amount of change in permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets

over a period are presented in the activity report. The information in activity reports is classified under PSAK No. 45 as income and expenses, profits and losses. The following is a cash flow statement showing the receipts and disbursements for a certain period. Meanwhile, the notes to the financial statements, which provide significant information regarding accounting disclosure policies in generating school financial reports, are the final component of the financial statements.



Figure 4. Resource Person Delivers Financial Management Material and Preparation of School Financial Reports

This community service initiative has been running quite well. This is because it is fully supported by partners from Mutiara Kids Playschool, Traji Village, Temanggung Regency, who are deeply invested in the program's success. The following are some of the variations between before and after the community service team's implementation of the community service programme:

Differentiating Aspect	Before the Community Service Program	After the Community Service Program
Aspects of School Financial Management	Community service partners do not have good knowledge of school financial management.	Community service partners already understand the knowledge of school financial management.
Aspects of School Financial Report Preparation Skills	Community service partners have skills in preparing school financial reports.	Community service partners have the skills to prepare school financial reports.

CONCLUSION

This community service has shown Mutiara Kids Playschool, the community service partner, to be more aware of and cognizant of the value of school finance management. Financial report preparation becomes more organised, and displaying them responsibly, effectively, and efficiently is possible. Positive changes have been made at Mutiara Kids PAUD School due to the compilation of computerised financial reports. For the sake of the environment, more organised school financial reporting and administration will make it simpler for parties interested in school financial information to obtain the necessary data.

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