

**SIMAKU<sup>®</sup>-SEKOLAH: THE IMPLEMENTATION OF MANAGEMENT  
INFORMATION SYSTEMS AND ACCOUNTING FOR SCHOOL SOFTWARE  
USING WEB-BASED APPLICATIONS TO ACHIEVE GOOD SCHOOL  
GOVERNANCE**

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***Abstract***

*To realized Indonesia as a leading country, the quality of human resources is the one of the key aspects. School becomes a vehicle to build and improve the quality of human resources. School is a forms of organization that can not be separated from the management aspect, a good school should be supported by good management including financial management. Good management should be guided by good governance. Without good governance, the management mechanism does not have a foothold in making decisions on it. To make good decisions in school financial affairs, management information and accounting system are needed to create the effectiveness and efficiency of the strategic and tactical decisions. For this reason, the application SIMAKU for school was built and applied. SIMAKU for school is a web-based application to support financial management and accounting aspects of the school that begins from planning and budgeting, financial administration and financial reporting in accordance with accounting standards in Indonesia, namely PSAK 45.*

**Keywords:** *human resource, financial management, good governance, information system, SIMAKU for school, PSAK 45*

**JEL Classification:** *M15*



## **BACKGROUND**

Human resources (HR) is one of the main supporters of the national development success where education has a strategic role. The study results Programme for International Student Assessment (PISA) in 2015 suggests that the quality of education in Indonesia was ranked 69 out of 76 countries (pikiran rakyat, 2016), while the results of the study by Trends in International Mathematics and Science Study (TIMSS) shows Indonesia students is ranked 36 out of 49 countries in terms of doing scientific procedures. The condition shows that the development of human resources in Indonesia faces many challenges.

In the Law on National Education System (Education) Article 1, paragraph 1 is said that education is a conscious effort to create an atmosphere of learning and the learning process so that learners are actively developing the potential for him to have the spiritual power of religion, self-control, personality, intelligence, character , as well as the skills needed him, society, nation and state (Republik Indondonsia, 2003). Education can not be separated from how far the quality of management education, which is a process of planning, organizing, implementation and oversight in managing resources such as people, money, material, method, machine, market, time and information to achieve the purpose of effective and efficient in the field of education.

Good management should be based on good governance. Governance is broader aspects of management, representing the interests of the organization that directs the management on all aspects of the organization and oversees the overall function of the organization. Governance is used to set appropriate policies and procedures to ensure that things are done in a proper manner while the management related to how to do things the right way (Suryo, 2014). Good governance means good referral to the management, so that if an organization has good governance, is expected to be realized a good management anyway.

In carrying out management based on good governance, the role of information technology (IT) is very helpful. Rapid technological developments today affect various areas of human life, especially the development of IT.



## **THEORY**

### **Organization Theory**

According to Lubis and Hussein (1987), the organization theory is a set of scientific knowledge that discuss the mechanism of cooperation of two or more systematically to achieve a predetermined goal, which includes classical organization theory, organizational theory neoclassical and modern organization theory. Based on organizational theory can be used to explain that the organization of the school in addition to realizing the internal management classic that includes roles and responsibilities, internal control and others, also have to make personnel to provide psychological support to the organization. Besides that, the organization also harur open to external conditions, especially the development of IT.

### **Agency and Steardship Theory**

It is important in the theory of the Agency is the authority given to an agent to act in the interests of the owners. Agency theory produce an important way to explain the competing interests between managers and owners is an obstacle. While the stewardship theory, managers tend to try to provide maximum benefit to the organization with its own objectives rather than selfish.

Stewardship theory has a psychological and sociological roots designed to explain a situation where the manager as a steward and act in the interests of the owner (Donaldson & Davis, 1991). In theory stewardship manager will behave according to common interests. When the steward and owner's interests are not the same, the stewards will strive to work together rather than against it, because the stewards felt common interests and behave in accordance with the owner's behavior is rational consideration as steward rather look at efforts to achieve organizational goals. With this stewardship theory unexplained phenomena that in running the school organization must be based on community service.

### **Budget**

A budget is a quantitative plan the activities of an organization to identify the resources and commitment needed to meet the objectives of the organization during the



budgeted period. Budgeting is the creation of an action plan expressed in financial size. Budgeting plays an important role in planning, control and decision-making. Budget also to improve coordination and communication.

### **Financial Management based on *Good Governance***

To perform financial management through budgeting and accounting, there are two concepts that need to be considered: concept Money Follow Function (MFF) and the concept of Value for Money (VfM). The concept is simple MFF explained that the budget allocations should be based on the function of each responsibility center responsible for the budget.

VfM is the management concept of public sector organizations which rely on three main elements, namely the economy, efficiency, and effectiveness (Mardiasmo, 2002). Economy, is the acquisition of inputs (input) with a certain quantity and quality at the lowest price. Economics is the ratio between the input (the case) with the input value (which it should).

### **Information Technology**

IT, is a general term for any technology that helps people to create, modify, store, communicate and/or disseminate information. Developments in information technology affect the implementation of the company's financial management system that will generate information quickly and accurately in the context of planning, control and decision-making in the field of financial management and general management.

### **DEVELOPMENT SIMAKU FOR SCHOOL WEB BASED SOFTWARE**

School SIMAKU web-based application developed using the programming language PHP with CodeIgniter framework as a back-end, using a MySQL database and Bootstrap, a front-end web framework that is open-source, as its design. The model used is a model development Agile, which prioritizes flexibility to changes that occur during development. Even alterations or additions during the last phase was resolved when using this model.

Principles of Agile Model, among others,

- Interaction and personnel is more important than processes and tools,



- Software that works is more important than a complete documentation,
- Collaboration with clients is more important than the contract negotiations,
- Responsiveness to change is more important than following the plan.

Agile models can also be interpreted group of models in software development that are based on the same principles or short-term systems development that require rapid adaptation of the developer to change in any form. Implementation is done periodically. Wherein each touring after the release, the team first analyzed the need for fi tour that will be developed next, then design it so that the fi tours can be made or developed in the system (method of iterative and incremental model).

## OUTPUT of THE SIMAKU for SCHOOL

### Main Menu

Output from the Main Menu of SIMAKU for School is showed on figure 1a, the menu settings.



**Figure 1a.**

No	Kode Unit	Nama Unit	Nama Pimpinan	NIP	Actions
1	01.00	Pengelola Yayasan	dr. Syaifq. PA	011	update   hapus
2	01.01	Pengelola Yayasan (otorisator 2)	Widyatini Wijaya, SE, MM	002	update   hapus
3	01.02	Keuangan Yayasan (otorisator 1)	Atik Damayanti	003	update   hapus
4	02.00	SD Nusantara	Joko Suranto, S.Pd	001	update   hapus
5	02.01	SD Nusantara	Joko Suranto, S.Pd	001	update   hapus
6	03.00	SMP Nusantara	Sri Rullyanti A.Mik	006	update   hapus
7	03.01	SMP Nusantara	Sri Rullyanti A.Mik	006	update   hapus
8	04.00	SMA Nusantara	Drs. Suwanto, MM	007	update   hapus
9	04.01	SMA Nusantara	Drs. Suwanto, MM	007	update   hapus
10	05.00	SMK Nusantara	R. Didik Prasetyobudi, S.Pd., M.Pd	008	update   hapus

**Figure 1b.**

“Unit Kerja” menu (figure 1b) is used to register the school entity that will replenish the budget. “Pagu” menu is used to set the budget ceiling for each school entity. How to set the budget sources ceiling and the amount of funds allocated from each source for each school entity shown figure 2a and figure 2b.

Kode Pagu (maks. 3 karakter):  
Kode Pagu  
Sumber Pagu (maks. 50 karakter):  
Sumber Pagu  
Besar Pagu:  
Besar Pagu  
Simpan

**Figure 2a.**

Kode Unit: 02.01  
Nama Unit: SD Nusantara  
Sumber Pagu SPP: 150000000  
Sumber Pagu Uang Gedung: 500000000  
Simpan

**Figure 2b.**

“Password” menu is used to set the user name and password for each school entity. Each school entity will be given access entry / login with user name and password given by the admin. Display menu password settings are as follows (figure 3):

Kode Unit:  
Nama Unit:  
Nama User:  
Password :  
Simpan

**Figure 3.**

To adjust the nomenclature of budget items and account activity, use menu Activity Nomenclature and Code (MAK) and Chart of Account (CoA).

### **Planning & Budgeting output**

The settings menu for the work unit / sub-unit work begins by charging vision and mission, followed by determining the activities to be performed for each business process / field, designing school planning to use the menu shown in figure 4a and figure 4b:

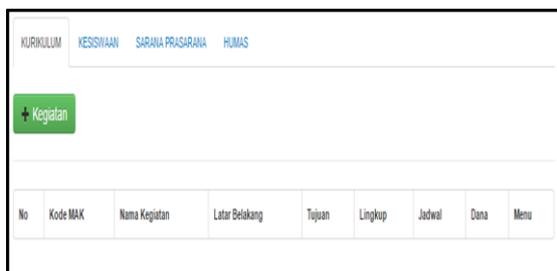


**Figure 4a.**

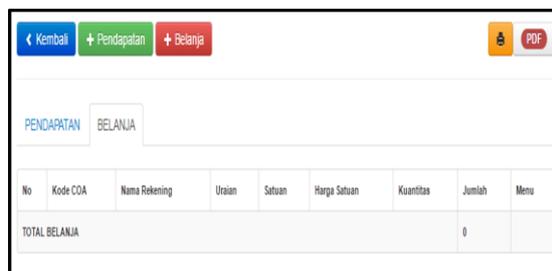


**Figure 4b.**

For filling activities according to business process use the menu shown in figure 5a and figure 5b:



**Figure 5a.**



**Figure 5b.**

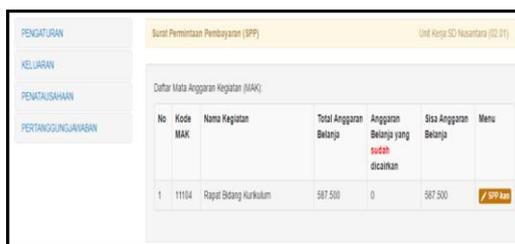
Click “Activity” menu to charging the activities to be carried out, defining the activities to be carried out, followed by a detailed charging on detailed income and expenditure.

### Financial Administration

After login into financial administration menu in a particular school entity, there will be “penatausahaan” button, click it, then click the submission of the SPP (figure 6a). Next will be displayed the activity budget has been made as figure 6b.



**Figure 6a.**



**Figure 6b.**

After click “SPP-kan”, it will display a list of activities that will be proposed (figure 7a). Furthermore, the content of submissions spp nominal rate and click process. To complete the submission process then click the “SPP Process” (figure 7b).

Kode MAK	Nama Kegiatan	Besar Anggaran	Anggaran yang SUDAH dicairkan	Sisa Anggaran
11104	Rapat Bidang Kurikulum	587.500	0	587.500

Jumlah Anggaran yang diajukan:

**PROSES**

**Figure 7a.**

No	Kode MAK	Nama Kegiatan	Anggaran yang diajukan	Menu
1	11104	Rapat Bidang Kurikulum	500.000	Rinci   Ubah   Batal
TOTAL			500.000	

**PROSES SPP**

**Figure 7b.**

Authorization “SPP” carried out by the unit (the unit code xx.00) by clicking on the button in the menu “penatausahaan” and “otorisasi SPP”

Sistem Informasi Manajemen Keuangan Selamat Datang 0200(SUB UNIT) , KELUAR

REKAPITULASI SUB UNIT BERANDA

**PENATAUSAHAAN** Unit Kerja:SD Nusantara (02.00)

Otorisasi SPP Selamat datang di Sistem Informasi Manajemen dan Akuntansi Keuangan (SIMAKU)

PERTANGGUNGJAWABAN Awal Anggaran : 01 February 2017 - Akhir Anggaran : 31 March 2017.

Tinggal 42 hari lagi.

**Figure 8.**

“SPP” will be displayed list to do authorization. Authorization is done by clicking the “setuju” button. Once done click on the authorization of the table displays activities in “SPP-kan”. To approve the click of a “setuju” button to agree.

**Daftar SPP**

No	No. SPP	Tgl. Penyajian	Otorisasi Pimpinan	Status SPP	Menu
1	1/SPP/02.01/17/02/2017	17-02-2017	Belum di-otorisasi	Belum diverifikasi	Lihat rinci   Otorisasi

**Figure 9a.**

SETUJU BATAL

Surat Permintaan Pembayaran (SPP)

Nomor: 1/SPP/02.01/17/02/2017 | Tanggal Penajian: 17-02-2017 | Tahun Anggaran: 2017 | Unit Kerja: SD Nusantara

No	Kode MAK	Nama Kegiatan	Anggaran	Anggaran yg pernah diterima	Anggaran yg tersedia	Anggaran yg diminta
1	11104	Rapat Bidang Kurikulum	587.500	0	587.500	587.500
TOTAL						587.500

**Figure 9b.**



After the click the “setuju” button to agree, entity should read the integrity pact and a password as a form of control, then click Authorize. After conducting further authorization shown List SPP with the status that has been authorized:

**Figure 10a.**

No	No. SPP	Tgl. Penyajian	Otorisasi Pimpinan	Status SPP	Menu
1	1/SPP/02.01/17/02/2017	17-02-2017	Sudah di-otorisasi	Belum diverifikasi	Tampilkan   Lihat rinci

**Figure 10b.**

SPM filings made by the finance bureau operator by clicking on the button SPM Creation. After clicking on the numbers displayed SPP SPP and status has not been verified

No	No. SPP	Tgl. Penyajian	Otorisasi Pimpinan	Status SPP	Menu
1	1/SPP/02.01/17/02/2017	17-02-2017	Sudah di-otorisasi	Belum diverifikasi	Verifikasi

**Figure 11.**

To verify the SPP, click the button next verification shown a list of activities that are already in-spp right. To perform the verification click “setuju”:

**Figure 12a.**

No	No. SPM	No. SPP	Tgl. Penyajian	Status SPM	Status Approval	Menu
1	1/SPM/02.01/17/02/2017	1/SPP/02.01/17/02/2017	17-02-2017	Belum diproses	KEUANGAN YAYASAN PENGELOLA YAYASAN	

**Figure 12b.**

Once clicked agree then displayed listing the SPM otorisator not approve. To authorize the SPM log in using a password and will be given facilities otorisator following menu

Daftar SPP

No	No. SPM	No. SPP	Tgl. Penyajian	Status SPM	Status Approval		Menu
					KEUANGAN YAYASAN	PENGELOLA YAYASAN	
1	1/SPM/02.01/17/02/2017	1/SPP/02.01/17/02/2017	17-02-2017	Belum diproses	Disetujui		Otorisasi

**Figure 13a.**

SETUJU DITOLAK

Surat Permintaan Pembayaran (SPP)

Nomor	Tanggal Perbaikan	Tahun Anggaran	Link Kerja
1/SPP/02.01/17/02/2017	17-02-2017	2017	SD PUSANTARA

No	Kode MAK	Nama Kegiatan	Anggaran	Anggaran yg pernah diterima	Anggaran yg tersedia	Anggaran yg diminta	Sisa Anggaran
1	11034	Rapat Bilang Kerkuliah	500.000	0	500.000	500.000	0
TOTAL						500.000	

Kelnes 17-02-2017  
SD NUSANTARA

Ajukan Surat Permintaan Pembayaran (SPP) kami buat sesuai dengan dokumen perencanaan dan anggaran. Setelah data kami terima, akan kami proses sesuai dengan persetujuannya dan akan kami pertanggungjawabkan legal validasi sesuai dengan aturan yang berlaku.

**Figure 13b.**

Further shown SPP is ready to be authorized, to approve click the “Setuju” button. After clicking “setuju” button will display “SPM” which was authorized by otorisator, meaning that the budget disbursement process has been completed. When the disbursement has been completed it will produce a document that is already authorized “SPM” authorities as follows

Daftar SPM

No	No. SPM	No. SPP	Tgl. Penyajian	Status SPM	Status Approval		Proses
					KEUANGAN YAYASAN	PENGELOLA YAYASAN	
1	1/SPM/02.01/17/02/2017	1/SPP/02.01/17/02/2017	17-02-2017	Disetujui	Disetujui	Disetujui	Cetak

**Figure 14a.**

Surat Permintaan Pembayaran (SPP)

Nomor SPP	Tanggal Perbaikan	Tahun Anggaran	Link Kerja
1/SPM/02.01/17/02/2017	17-02-2017	2017	SD NUSANTARA

No	Kode MAK	Nama Kegiatan	Anggaran yg diminta
1	11034	Rapat Bilang Kerkuliah	500.000
TOTAL			500.000

Kelnes 17-02-2017  
SD NUSANTARA

Ajukan Surat Permintaan Pembayaran (SPP) kami buat sesuai dengan dokumen perencanaan dan anggaran. Setelah data kami terima, akan kami proses sesuai dengan persetujuannya dan akan kami pertanggungjawabkan legal validasi sesuai dengan aturan yang berlaku.

KEUANGAN YAYASAN: [Signature]  
PENGELOLA YAYASAN: [Signature]

**Figure 14b.**

The next step is the transfer of funds by the treasurer / love school, in these applications has prepared the following menu. In the column menu there is a choice of cash, cash-click the selection, it will be prepared receipt (Receipt Cashier / STTK) like to see the following:



No	NO. SPM	Nama Unit Kerja	Tanggal SPM Disetujui	Jumlah Yang Dibayarkan (Rp)	Menu
1	1/SPM/02.01/17/02/2017	SD Nusantara	17 Feb 2017	500.000	Tonal   Rekening   Lihat

**Figure 15a.**

No	Modul Sub Unit	Nama Sub Unit	Kode BUK	Nama Kegiatan	Anggaran yg diinput
1	02.01	SD Nusantara	1834	Rapat Bidang Kurikulum	500.000
<b>TOTAL</b>					<b>500.000</b>

**Figure 15b.**

### Financial Accounting for School

The menu consists of budget based accounting and non-budget based accounting as shown below:

<ul style="list-style-type: none"> <li>NOTIFIKASI PENERIMAAN SISWA</li> <li>AKUNTANSI ANGGARAN</li> <li>AKUNTANSI NON ANGGARAN</li> <li>KERTAS KERJA</li> <li>LAPORAN KEUANGAN</li> <li>GRAFIK</li> </ul>	<p><b>Selamat datang di Sistem Informasi Manajemen dan Akuntansi Keuangan (SIMAKU)</b></p>
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**Figure 16a.**

No	No. STTK	No. SPM	MAK	Nama Kegiatan	Realisasi SPM	Unit Kerja	Menu
1	1	1/SPM/02.01/17/02/2017	11104	Rapat Bidang Kurikulum	500.000	SD Nusantara	Jumlahkan

**Figure 16b.**

For the recording of cash receipts and actual realization of the budget we can use the facilities like in figure 17a and 17b below:

No	MAK	Nama Kegiatan	Unit Kerja														
1	1 1 1 01	Kegiatan Belajar Mengajar (KBM)	Pengelola Yayasan														
<table border="1" style="width: 100%;"> <thead> <tr> <th>No</th> <th>Kode Rekening</th> <th>Nama Rekening</th> <th>Uraian</th> <th>Anggaran</th> <th>Realisasi</th> <th>Menu</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>411101</td> <td>Penerimaan SPP</td> <td>sumber pendapatan</td> <td>1.000.000.000</td> <td>0</td> <td>Kas Unit   Kas Yayasan</td> </tr> </tbody> </table>				No	Kode Rekening	Nama Rekening	Uraian	Anggaran	Realisasi	Menu	1	411101	Penerimaan SPP	sumber pendapatan	1.000.000.000	0	Kas Unit   Kas Yayasan
No	Kode Rekening	Nama Rekening	Uraian	Anggaran	Realisasi	Menu											
1	411101	Penerimaan SPP	sumber pendapatan	1.000.000.000	0	Kas Unit   Kas Yayasan											
2	1 1 1 01	Kegiatan Belajar Mengajar (KBM)	Pengelola Yayasan														
<table border="1" style="width: 100%;"> <thead> <tr> <th>No</th> <th>Kode Rekening</th> <th>Nama Rekening</th> <th>Uraian</th> <th>Anggaran</th> <th>Realisasi</th> <th>Menu</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>411101</td> <td>Penerimaan SPP</td> <td>sumber pendapatan</td> <td>500.000.000</td> <td>0</td> <td>Kas Unit   Kas Yayasan</td> </tr> </tbody> </table>				No	Kode Rekening	Nama Rekening	Uraian	Anggaran	Realisasi	Menu	1	411101	Penerimaan SPP	sumber pendapatan	500.000.000	0	Kas Unit   Kas Yayasan
No	Kode Rekening	Nama Rekening	Uraian	Anggaran	Realisasi	Menu											
1	411101	Penerimaan SPP	sumber pendapatan	500.000.000	0	Kas Unit   Kas Yayasan											

**Figure 17a.**

No	No. SPM	MAK	Nama Kegiatan	Kode Rekening	Nama Rekening	Uraian	Anggaran	Realisasi	Unit Kerja	Menu
1	1/SPM/02.01/17/02/2017	11104	Rapat Bidang Kurikulum	5 2 8 1 1	makan/minum rapat	makan besar	262.500	0	SD Nusantara	Kas Unit   Kas Yayasan
2	1/SPM/02.01/17/02/2017	11104	Rapat Bidang Kurikulum	5 2 1 1 0	Biaya ATK rapat	FC meteri	125.000	0	SD Nusantara	Kas Unit   Kas Yayasan
3	1/SPM/02.01/17/02/2017	11104	Rapat Bidang Kurikulum	5 2 8 1 1	makan/minum rapat	snack	200.000	0	SD Nusantara	Kas Unit   Kas Yayasan

**Figure 17b.**

For recording the non budget transactions, we can use the general journal as below:



**INPUT JURNAL UMUM**

Besar Nominal (dalam rupiah):

Uraian:

Nama Rekening yang di-DEBIT:

Nama Rekening yang di-KREDIT:

Tanggal Transaksi :

Unit Kerja:

**JURNALKAN**

**Figure 18.**

To check the ledger, click the “buku besar” button and to check the balance list, click the “neraca saldo” button, and the report can be shown as below:

**BUKU BESAR**

Klik Nama Rekening untuk melihat riwayat penjumlahan

No	Tanggal Transaksi	Uraian	Debet	Kredit	SALDO
<b>1 111101 Kas Yayasan</b>					
1	2010-06-04	pendapatan mahasiswa	0	1.800.000	-1.800.000
2	2010-06-04	transfer pendapatan mahasiswa	1.800.000	0	0
<b>2 111102 Kas Universitas</b>					
1	2010-06-04	pendaftaran praktikum	1.800.000	0	1.800.000
2	2010-06-04	pendaftaran praktikum	100.000	0	1.900.000
3	2010-06-04	transfer ke unit fakultas teknik	0	1.800.000	100.000
4	2010-06-04	pendaftaran mahasiswa	1.800.000	0	1.900.000
5	111103	Kas Unit Kerja			

**DAFTAR SALDO**

To view budget realization report, click the “Realisasi Anggaran” button”, and the report can be shown:

**LAPORAN REALISASI ANGGARAN BERBASIS FUNGSI**

GABUNGAN  UNIT

**BERBASIS SIFAT**

No	MAK	Nama Kegiatan	Unit Kerja	Anggaran		Realisasi		Selisih	
				Pendapatan	Belanja	Pendapatan	Belanja	Pendapatan	Belanja
1	11101	Kegiatan Belajar Mengajar (KBM)	Pengelola Yayasan	1.000.000.000	0	100.000.000	0	900.000.000	0
2	11101	Kegiatan Belajar Mengajar (KBM)	Pengelola Yayasan	500.000.000	0	200.000.000	0	300.000.000	0
3	11104	Rapat Bidang Kurikulum	SD Nusantara	0	587.500	0	100.000	0	487.500

**Figure 20a.**

**LAPORAN REALISASI ANGGARAN BERBASIS SIFAT**

GABUNGAN  UNIT

**BERBASIS SIFAT vs. UNIT KERJA** **BERBASIS FUNGSI**

No	Kode Rekening	Nama Rekening	Unit Kerja	Anggaran		Realisasi		Selisih	
				Pendapatan	Belanja	Pendapatan	Belanja	Pendapatan	Belanja
1	411101	Penetnmaan SPP	Pengelola Yayasan	1.500.000.000	0	300.000.000	0	1.200.000.000	0
2	521101	Biaya ATK	SD Nusantara	0	125.000	0	0	0	125.000
3	528111	makan/minum rapat	SD Nusantara	0	462.500	0	100.000	0	362.500

**Figure 20b.**



Financial reports that can be generated from SIMAKU accordance with PSAK 45 is the Activity Report (figure 21a), Statement of Changes in Net Assets (figure 21b), and the balance sheet (figure 21c) as shown below:

**LAPORAN AKTIVITAS TAHUN 2017**

LAP AKTIVITAS vs. UNIT

**PENERIMAAN**

No	Kode Rekening	Nama Rekening	Saldo
1	41110	Penerimaan DPP	300.000.000
2	41210	Penerimaan Kerjasama Yayasan	0
3	41310	Penerimaan Transaksi Unit (yang Dianggarkan)	0
4	41320	Penerimaan Utasuda	0
5	41410	Penerimaan Dana Bos	0
6	42110	Penerimaan unit pembayaran yayasan	0
7	42210	Penerimaan kerjasama yayasan	0
8	42310	Penerimaan jasa bank	0
9	42320	Penerimaan Bagi-hasil	0
<b>TOTAL PENERIMAAN</b>			<b>300.000.000</b>

**BELANJA**

No	Kode Rekening	Nama Rekening	Saldo
1	51110	Gaji pegawai	0
2	51121	Tunjangan	0
3	51122	Tiuk	0
4	51130	Insentif dan bonus	0
5	51140	uang Lembur	0

**Figure 21a.**

**LAPORAN PERUBAHAN AKTIVA BERSIH TAHUN 2017**

GABUNGAN UNIT

AWAL TAHUN ANGGARAN 2017/2018

No	Kode Rekening	Nama Rekening	SALDO
1	311	Aktiva Bersih Tidak Terikat	0
2	321	Aktiva Bersih Terikat Temporer	0
3	331	Aktiva Bersih Terikat Permanen	0
<b>EKUITAS AWAL</b>			<b>0</b>
<b>SURPLUS</b>			<b>297.900.000</b>

AKHIR TAHUN ANGGARAN 2017/2018

No	Kode Rekening	Nama Rekening	SALDO
1	311	Aktiva Bersih Tidak Terikat	297.900.000
2	321	Aktiva Bersih Terikat Temporer	0
3	331	Aktiva Bersih Terikat Permanen	0
<b>EKUITAS AKHIR</b>			<b>297.900.000</b>

**Figure 21b.**

**simaku**

REKAPITULASI KAS TAHUN 2017

No	Kode Rekening	Nama Rekening	Saldo
1	1111	Kas dan setara kas	1.900.000
2	112	Piutang	0
3	113	Perdagangan/ATK	0
4	121	Tanah	0
5	122	Bangunan, sarana dan prasarana umum	0
6	123	Sarana ibadah	0
7	124	Peralatan kantor, pelayanan dan promosi	0
8	125	Kendaraan bermotor	0
9	131	Akumulasi penyusutan bangunan, sarana dan prasarana umum	0
10	132	Akumulasi penyusutan sarana ibadah	0
11	133	Akumulasi penyusutan peralatan kantor, pelayanan & promosi	0
12	134	Akumulasi penyusutan kendaraan bermotor	0
13	141	Stok	0

**Figure 21c.**

## CONCLUSION

There are two important aspects of the governance of the organization, namely the management concept and governance concept. Governance is value that must be embedded in the concept of management in order to create good management. Those values include transparency, accountability, responsibility, independence, and fairness. In managing educational organizations at this context is the school, good governance and good management must be realized properly. To support the achievement those two concept, IT becomes a key achievement of effectiveness and efficiency, transparency and accountability

in financial management. SIMAKU for school can be the IT alternative instrument in achieving good school governance.

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