

# **Evaluasi Sistem Informasi Akuntansi Pengadaan Barang Dana Bantuan Operasional Sekolah (BOS) Melalui Aplikasi SIPLah di SMK Negeri 3 Jombang**

## **ABSTRAK**

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Penelitian ini bertujuan untuk mengetahui dan mengevaluasi sistem informasi akuntansi pengadaan barang bantuan operasional sekolah (BOS) melalui aplikasi SIPLah di SMK Negeri 3 Jombang. Penelitian ini menggunakan metode kualitatif deskriptif. Data dikumpulkan melalui teknik wawancara, observasi dan dokumentasi. Penelitian dilakukan dengan berfokus pada komponen sistem informasi akuntansi yaitu user, prosedur dan instruksi, data, perangkat lunak, infrastruktur teknologi informasi serta pengendalian internal. Hasil penelitian menunjukkan bahwa komponen sistem informasi akuntansi, yaitu perangkat lunak sudah sesuai dan berjalan dengan baik, infrastruktur teknologi informasi sudah sesuai dan tanpa ada kendala, akan tetapi ada beberapa komponen yang mengalami permasalahan yaitu terdapat pada komponen user dimana terdapat bagian yang tidak melaksanakan tugas, prosedur dan instruksi yaitu adanya prosedur yang tidak dijalankan, data yaitu terdapat kekurangan dokumen pada proses pengajuan, serta pengendalian internal yaitu kurangnya pengawasan dan kontrol. Pihak Sekolah diharapkan dapat mengevaluasi dan melaksanakan prosedur yang sesuai dengan tugas masing-masing bagian, melengkapi kekurangan dokumen serta meningkatkan pengawasan guna meminimalisir kesalahan yang terjadi.

**Kata Kunci: sistem informasi akuntansi, BOS, pengadaan barang**

# **Evaluation of the Procurement of Goods Accounting Information System for School Operational Assistance Funds (BOS) through the SIPlah application at Jombang 3 vocational high school**

## **ABSTRACT**

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This study aims to determine and evaluate the accounting information system for the procurement of school operational assistance (BOS) goods through the SIPlah application at Jombang 3 vocational high school. This research uses descriptive qualitative method. Data was collected through interview, observation and documentation techniques. The research was conducted by focusing on the components of the accounting information system, namely users, procedures and instructions, data, software, information technology infrastructure and internal controls. The results showed that the components of the accounting information system, namely the software were appropriate and running well, the information technology infrastructure was appropriate and without any problems, but there were several components that experienced problems, namely the user component where there were parts that did not carry out tasks, procedures and instructions, namely the existence of procedures that are not carried out, data, namely there is a shortage of documents in the submission process, as well as internal control, namely the lack of supervision and control. The school is expected to be able to evaluate and carry out procedures that are in accordance with the duties of each section, complete document deficiencies and improve supervision to minimize errors that occur.

**Keywords: accounting information system, BOS, procurement of goods**