

ABSTRACT

CONSTRUCTION OF BOS FUND FINANCIAL REPORT PREPARATION AT SMK AHMAD YANI SUKORAME LAMONGAN IKA NUR KHOFIFAH

Faculty of Economics, University of Darul Ulum

Ikanurkhofifah22@gmail.com

Supervisor

1. H. M. Hamid Bishri, SE., Ak., M.Si
2. Hevi Susanti, SE., M.Si

This study aims to analyze and develop the construction of BOS Fund financial reports at SMK Ahmad Yani Sukorame to comply with the standards set in the BOS Technical Guidelines. The management of BOS Funds plays an important role in supporting school operations. This research uses a descriptive qualitative method with data collection techniques through interviews, observations, and documentation. The collected data were analyzed to identify shortcomings in the existing financial reports, followed by reconstruction based on the BOS Technical Guidelines. The results of the study produced a more systematic construction of reports, including the General Cash Book (BKU), subsidiary ledgers, budget realization reports, and recapitulation of receipts and expenditures.

Keywords: construction, financial reports, BOS