


## OVERCOMING DISPARITIES IN SCHOOL FINANCIAL MANAGEMENT: THE ROLE OF TECHNOLOGY FOR SCHOOL BURSARS BASIC

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Article Info	ABSTRACT
<p><b>Article history:</b> Received May 21, 2024 Revised Jun 10, 2024 Accepted Jun 17, 2024</p> <p><b>Keywords:</b> <i>Financial Management in Schools School Treasurer Competency Technology in Educational Administration</i></p>	<p>This study evaluates the challenges and solutions in financial management at SDN Gebang 2 Sidoarjo, focusing on the role of the school treasurer. Data shows that teachers, including the treasurer, generally lack adequate financial administration skills, despite being equipped with technology knowledge that is more focused on teaching. The additional burden of teaching duties and frequent changes in the treasurer position add complexity to financial management. The use of technology such as Microsoft Excel and the government's ARKAS application has helped alleviate financial administration tasks but still requires additional training. The study concludes that continuous training and adequate organizational support are crucial for enhancing the treasurer's competency in managing finances effectively and transparently. Recommendations include providing in-depth training, developing specialized training modules, and implementing policies that support stability and reduce the workload of school treasurers.</p> <p>This is an open-access article under the <a href="#">CC-BY 4.0</a> license.</p> 

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## INTRODUCTION

In the era of the Role of an elementary school teacher who is the school treasurer holds important responsibilities in school financial management. Ideally, a school treasurer should have in-depth financial competencies, including an understanding of accounting, financial reporting and internal auditing [1]. They should perform their duties with full transparency and accountability, be able to manage funds efficiently and effectively, and uphold ethics and integrity [2]. Specialized training and certification in finance is essential to improve their professionalism. In addition, the use of technology-based financial management systems can facilitate financial management and reporting.

From an accounting perspective, performing duties with full transparency and accountability, managing funds efficiently and effectively, and upholding ethics and integrity are fundamental principles that should be applied by a school treasurer [1].

Transparency in accounting means that every financial transaction should be clearly and timely recorded in the school's ledger or accounting system [3]. All supporting documents such as invoices, receipts and expense records should be available and easily accessible for verification. This allows internal and external audits to be conducted smoothly, as well as ensuring that all interested parties can access accurate and up-to-date financial information.

Accountability requires the treasurer to take full responsibility for every financial transaction. In accounting practice, this means maintaining the completeness and accuracy of financial records, as well as ensuring that all incoming and outgoing funds can be accounted for [4]. Any irregularities or errors must be immediately identified and corrected. The treasurer should prepare periodic financial reports, such as monthly and annual reports, which clearly illustrate the school's financial condition.

Efficiency and effectiveness in fund management involve the optimal use of financial resources to achieve school goals. From an accounting perspective, this means doing good budget planning, closely monitoring the budget, and controlling costs to stay on track [5]. The bursar should conduct a cost-benefit analysis for each expenditure, ensuring that the funds spent provide maximum benefit to the school.

Ethics and integrity in accounting means performing duties with honesty and compliance with professional standards and applicable regulations. Treasurers should avoid any form of fraud, data manipulation, or conflict of interest [6]. They should adhere to the accounting code of ethics, as regulated by professional associations of accountants, and adhere to principles such as honesty, objectivity, and confidentiality.

The implementation of these principles not only ensures that school financial management is sound, but also builds trust from all stakeholders [7], including teachers, students, parents, and government authorities. Transparency and accountability in accounting provide a clear picture of the school's financial health, while efficiency and effectiveness in fund management ensure that every dollar spent makes a positive contribution to the school's educational goals. Ethics and integrity safeguard the reputation and trust of educational institutions, ensuring that any action taken is always in the best interest of the school and its community.

However, the real conditions on the ground are often far from ideal. Many teachers are appointed as school treasurers without adequate background or training in accounting and finance, leading to limited competence. They also have to divide their time between teaching duties and financial responsibilities, which reduces their effectiveness in both roles. The lack of technological support and adequate financial management systems makes financial management more complicated and prone to errors. Lack of transparency in financial management can also create mistrust among school staff and parents, while

high pressures and responsibilities are often not matched by adequate authority and support to make strategic financial decisions.

This difference between ideal and real conditions creates a significant gap. The competency gap indicates an urgent need for training and professional development for school treasurers to have appropriate competencies. Clear policies are needed to regulate the workload of teachers who double as treasurers so that they can perform both roles effectively. Investment in sophisticated financial management systems and training in their use is urgently needed to improve efficiency and accuracy in financial management. The implementation of procedures and policies that increase transparency and accountability in school financial management is also important. Support from school management and the education office needs to be increased to ensure that school treasurers have the necessary resources and authority. By addressing these gaps, the quality of education and stakeholders' trust in school management can improve.

The use of technology is key in overcoming the significant gap between ideal and real conditions faced by primary school treasurers [8]. The ideal condition requires treasurers to have high financial competence, full transparency and accountability, and the ability to manage finances efficiently and effectively through technology. However, in reality, many teachers are appointed as treasurers without adequate background or training, face double workloads and lack adequate technological support and financial management systems. It is worth looking further into whether the use of technology can help address this gap by improving the efficiency and accuracy of financial management and strengthening transparency and accountability in school financial management. By investing in sophisticated financial management systems and training in their use, treasurers can record transactions in real-time, monitor budgets and produce accurate and timely financial reports. Support from school management and education offices also needs to be improved to ensure treasurers have the necessary resources, authority and technological tools. Thus, the quality of education and stakeholders' trust in school management can improve.

This study explores how to improve the efficiency and effectiveness of financial management at SDN Gebang 2 Sidoarjo, given that teachers, including the school treasurer, generally do not have adequate financial administration skills, despite being equipped with technological knowledge that focuses more on learning. In addition, the additional teaching load and frequent changes in the position of school treasurer add to the complexity of financial management. This study also considers the role of technology, such as the use of Microsoft Excel and the government application ARKAS, as well as the need for continuous training to improve the competence of school treasurers in managing finances effectively and transparently.

## METHODS

This research uses a descriptive qualitative approach. The descriptive qualitative approach aims to understand phenomena by describing the experiences and views of research subjects in depth. Nursapia Harahap said that qualitative research results emphasize meaning rather than generalization [9]. In this study, the descriptive qualitative method is used to identify and describe how the competence of a treasurer of Gebang 2 Sidoarjo State Elementary School, as well as what technology is needed by the treasurer to help complete his duties.

The research subjects consisted of the school treasurer and bookkeeper at Gebang 2 Sidoarjo State Elementary School and the Principal of Gebang 2 Sidoarjo State Elementary School. Considerations for determining the location of this research are 1) this school is a school with a special education service category, 2) willingness and permission from the Principal to be used as a research location, 3) the lack of facilities and infrastructure owned by the school.

Data is collected by careful observation, including descriptions in a detailed context accompanied by notes from in-depth interviews, as well as the results of analyzing documents and records. Qualitative research departs from the philosophy of constructivism, which views reality as multi-dimensional, interactive, and demands interpretation based on social experience [10]. Interviews were conducted by referring to an interview guide that had been prepared based on indicators of the implementation of duties and authorities owned by school treasurers.

The data obtained was then analyzed using qualitative descriptive analysis techniques, namely by examining the data in depth to understand the meaning contained in it and describing the findings systematically [11]. Researchers also used data triangulation techniques to check the validity of the data, namely by verifying information obtained from various sources and methods. The results of the study are expected to provide a comprehensive picture of the competencies possessed by school treasurers and the technology needed in carrying out their duties as school treasurers. This stage of data analysis may take 3-4 weeks.

## RESULTS AND DISCUSSION

The results show that teachers are generally not equipped with good financial administration skills. Walker and Boyne (2006) state that success in financial management is highly dependent on adequate administrative skills [12]. Teachers at SDN Gebang 2 Sidoarjo focus more on teaching and learning rather than financial administration, which creates difficulties in school financial management. Although teachers at SDN Gebang 2 Sidoarjo have been equipped with technological knowledge, the technology taught is more related to learning than financial administration. Technology utilization in education is often more focused on learning than administration.

This study found that the use of technological aids such as the Microsoft Excel program is indispensable in helping school treasurers process financial data. Excel can help in data management, report generation, and more structured financial planning. According to Robson et al. (2007), the use of technological aids can increase efficiency in financial management [13]. The government has also released a financial application called ARKAS which is designed to assist schools in managing financial planning and reports. This study found that ARKAS provides convenience in school financial management. However, the use of this application still requires additional training in order to be optimally utilized.

The use of technology such as Excel and ARKAS not only eases the administrative burden but can also improve transparency and accuracy in school financial management. This is in line with the findings of Brynjolfsson and Hitt (2000) who state that information technology can improve organizational efficiency and effectiveness [14]. Although technology offers many benefits, this study found that challenges in its implementation remain. These challenges include lack of training, resistance to change, and time constraints. According to Kotter (1996), organizational change requires a systematic approach and strong support to succeed.

The school treasurer at SDN Gebang 2 Sidoarjo is still burdened with the additional task of teaching in the classroom. This reduces the time available to manage finances effectively. According to Smith and Wohlstetter (2001), excessive workload can reduce the effectiveness of financial management [15]. Although applications such as Excel and ARKAS have not been able to improve the qualifications of school treasurers directly, this study found that they help ease the burden of financial administration. With the help of these applications, tasks such as recording, reporting and financial analysis become easier and faster to do.

In-depth and continuous training is needed to improve the competence of managing finances for school treasurers. According to Jones et al. (2015), continuous training can improve the skills and knowledge required in financial management [16]. This study also found that the status as school treasurer often changes from one teacher to another. This frequent turnover leads to a lack of continuity and consistency in financial management. Stability in managerial positions is essential for organizational success [17].

The case study of the treasurer of SDN Gebang 2 Sidoarjo provides a clear picture of the challenges and possible solutions in school financial management. The study also shows the importance of adequate support and training to improve the competence of school treasurers. The government has an important role in providing financial support and resources for school treasurer training. Support from the government is critical to the success of training and development programs. Competency development strategies for school treasurers should include technical training, soft skills development and ongoing support. This combination can help in creating competent and efficient financial managers.

Effective financial management in schools requires a combination of technical skills, technology use and organizational support. This research shows that with the right approach, school treasurers can manage finances better and more transparently. The policy implications of this study include the need for the development of policies that support the training and stability of school treasurer positions. These policies should be designed to ensure that school treasurers have the necessary skills and resources to manage finances effectively.

This research provides a future perspective on the importance of investing in training and technology development to improve financial management in schools. With the right support, school bursars can better manage finances and contribute to the overall success of the school. The final conclusion of this study is that although there are many challenges in school financial management, with proper training, use of technology, and organizational support, school treasurers can overcome these challenges and manage finances more effectively. This research provides important insights for the development of policies and practices that support good financial management in schools.

This comprehensive study is expected to make a meaningful contribution to improving financial management at SDN Gebang 2 Sidoarjo and other schools in Indonesia.

## CONCLUSION

The conclusion of this study is that although technology and applications have helped in easing the burden of financial administration, there is still a significant need for training and competency development for school bursars. The government and schools need to work together to provide the necessary training and ensure stability in school treasurer positions to improve the effectiveness of financial management. Based on the research findings, some recommendations include the provision of more in-depth and continuous training for school treasurers, the development of specialized training modules that focus on financial administration using technology, increased support from schools and government to reduce the burden of additional tasks for school treasurers, and the implementation of policies that ensure stability in the position of school treasurer to reduce the frequency of turnover.

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