

ABSTRAK

Pengelolaan Dana Bantuan Operasional Sekolah (BOS) yang efektif memerlukan dukungan sistem informasi yang mampu meningkatkan efisiensi pengelolaan anggaran. Penelitian ini bertujuan menganalisis pengaruh aplikasi RKAS terhadap efektivitas pengelolaan Dana BOS dengan efisiensi pengelolaan anggaran sekolah sebagai variabel mediasi pada SMA/K di Kecamatan Kencong, Kabupaten Jember. Penelitian ini menggunakan pendekatan kuantitatif dengan desain asosiatif. Sampel ditentukan menggunakan teknik sampling jenuh. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan Partial Least Squares-Structural Equation Modeling (PLS-SEM) dengan SmartPLS. Hasil penelitian menunjukkan bahwa aplikasi RKAS berpengaruh positif dan signifikan terhadap efektivitas pengelolaan Dana BOS dan efisiensi pengelolaan anggaran sekolah. Efisiensi pengelolaan anggaran juga berpengaruh positif dan signifikan terhadap efektivitas pengelolaan Dana BOS serta mampu memediasi pengaruh aplikasi RKAS terhadap efektivitas pengelolaan Dana BOS. Penelitian ini menyimpulkan bahwa implementasi aplikasi RKAS mampu meningkatkan efektivitas pengelolaan Dana BOS, baik secara langsung maupun melalui peningkatan efisiensi pengelolaan anggaran sekolah.

Kata kunci: RKAS, efektivitas pengelolaan Dana BOS, efisiensi pengelolaan anggaran, PLS-SEM



ABSTRACT

Effective management of School Operational Assistance (BOS) funds requires an information system that enhances budget management efficiency. This study aims to examine the effect of the School Activity and Budget Planning Application (RKAS) on the effectiveness of BOS fund management, with school budget management efficiency serving as a mediating variable in senior high schools and vocational high schools (SMA/K) in Kencong District, Jember Regency. This study employed a quantitative approach with an associative research design. The sample was determined using a saturated sampling technique. Data were collected through questionnaires and analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS software. The results indicate that RKAS has a positive and significant effect on both the effectiveness of BOS fund management and the efficiency of school budget management. Furthermore, school budget management efficiency has a positive and significant effect on the effectiveness of BOS fund management and significantly mediates the relationship between RKAS and the effectiveness of BOS fund management. In conclusion, the implementation of RKAS enhances the effectiveness of BOS fund management both directly and indirectly through improved school budget management efficiency.

Keywords: *RKAS, BOS fund management effectiveness, school budget management efficiency, PLS-SEM.*