ABSTRAK

Pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada Sekolah Menengah Pertama di Kabupaten Deli Serdang masih membutuhkan penguatan pada aspek kompetensi pengelola, khususnya dalam memahami dan menerapkan standar akuntansi pada tahap perencanaan, penatausahaan, pelaporan, dan pengawasan keuangan sekolah. Kondisi ini menunjukkan perlunya model pendampingan yang sistematis dan berorientasi pada peningkatan kompetensi pengelola Dana BOS. Penelitian ini bertujuan untuk: (1) mengembangkan Model Manajemen Pendampingan Pengelolaan Keuangan Dana BOS Berbasis Standar Akuntansi, (2) menguji kelayakan dan kepraktisan model, serta (3) menguji efektivitas model dalam meningkatkan kompetensi pengelola Dana BOS pada Sekolah Menengah Pertama di Kabupaten Deli Serdang. Penelitian menggunakan pendekatan Research and Development (R&D) dengan mengintegrasikan prosedur Borg & Gall dan kerangka ADDIE melalui tahapan analisis kebutuhan, desain model, pengembangan perangkat, validasi, uji coba terbatas, uji lapangan, revisi, dan finalisasi produk. Data dikumpulkan melalui wawancara, studi dokumentasi, validasi pakar, observasi keterlaksanaan, angket kepraktisan, serta tes pretest-posttest, lalu dianalisis secara deskriptif dan inferensial.

Hasil penelitian menunjukkan bahwa model yang dikembangkan memiliki karakteristik berbasis kebutuhan empiris, berorientasi kompetensi, berlandaskan standar akuntansi, dan dilaksanakan secara sistematis melalui tahapan ADDIE. Model dinyatakan layak berdasarkan hasil validasi pakar dan keterlaksanaan model. Dari aspek kepraktisan, model memperoleh rerata skor 3,48 yang termasuk kategori sangat praktis. Dari aspek efektivitas, pada uji coba terbatas terjadi peningkatan skor rata-rata dari 60,00 menjadi 81,67 dengan nilai N-Gain 0,54 kategori sedang, sedangkan pada uji lapangan terhadap 30 peserta, skor rata-rata meningkat dari 57,89 menjadi 78,33 dan perbedaannya signifikan secara statistik ($p < 0,001$). Penelitian ini menyimpulkan bahwa model pendampingan yang dikembangkan terbukti valid, praktis dan efektif meningkatkan kompetensi pengelola Dana BOS pada Sekolah Menengah Pertama. Model ini berkontribusi secara teoretis pada pengembangan manajemen pendampingan berbasis kompetensi dan secara praktis menyediakan perangkat pendampingan yang operasional, terstruktur, dan dapat direplikasi dalam penguatan tata kelola keuangan sekolah yang lebih akuntabel dan transparan.

Kata Kunci: Dana BOS; kompetensi pengelola; model pendampingan berbasis Standar Akuntansi

ABSTRACT

The management of School Operational Assistance (BOS) funds in junior high schools in Deli Serdang Regency still requires strengthening, particularly in the competence of fund managers to understand and apply accounting standards in the stages of planning, administration, reporting, and financial supervision. This condition highlights the need for a systematic assistance model specifically designed to strengthen the competencies required for accountable and transparent school financial management. Accordingly, this study aimed to: (1) develop an Accounting Standards-Based Assistance Management Model for BOS Fund Financial Management; (2) examine the feasibility and practicality of the model; and (3) test its effectiveness in improving the competence of BOS fund managers in junior high schools in Deli Serdang Regency. The study adopted a Research and Development (R&D) approach by integrating the Borg and Gall development procedures with the ADDIE framework, encompassing the stages of needs analysis, model design, material development, validation, limited-scale trial, field testing, revision, and product finalization. Data were collected through interviews, document analysis, expert validation, implementation observations, practicality questionnaires, and pretest-posttest assessments, and were analyzed using both descriptive and inferential techniques.

The findings indicate that the developed model is empirically grounded, competency-based, aligned with accounting standards, and systematically implemented through the ADDIE stages. The model was found to be feasible on the basis of expert validation and implementation results. In terms of practicality, it achieved a mean score of 3.48, indicating a highly practical category. Regarding effectiveness, the limited-scale trial showed an increase in the mean score from 60.00 to 81.67, with an N-Gain of 0.54, which falls within the moderate category. In the field test involving 30 participants, the mean score increased from 57.89 to 78.33, and the difference was statistically significant ($p < 0.001$). These findings demonstrate that the developed assistance model is valid, practical, and effective in enhancing the competence of BOS fund managers in junior high schools. The study contributes theoretically to the advancement of competency-based assistance management and, in practical terms, offers an operational, structured, and replicable framework for strengthening more accountable and transparent school financial governance.

Keywords: BOS funds; managerial competency; Accounting Standards based mentoring model