

ABSTRAK

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Judul : Analisis Penerapan Sistem Informasi Akuntansi Piutang Tak Tertagih Pada Program Dana Pendidikan Dasar Islam Salman Al Farisi : Studi Kasus Pengelolaan Tunggakan SPP

Permasalahan piutang tak tertagih akibat tunggakan SPP merupakan kendala yang berdampak pada arus kas dan keberlanjutan operasional sekolah swasta, termasuk SD Islam Salman Al Farisi, Kota Bekasi. Sejak 2015, sekolah ini menggunakan sistem informasi akuntansi (SIA) berbasis digital “Asisten” untuk mendukung pencatatan transaksi dan penyusunan laporan keuangan. Meskipun demikian, hambatan seperti pencatatan manual paralel, keterbatasan literasi teknologi orang tua, serta ketiadaan fitur pengingat otomatis pembayaran masih terjadi. Penelitian ini bertujuan mengevaluasi kesesuaian penerapan SIA dalam penagihan piutang dengan prosedur yang berlaku, serta menilai efektivitas sistem pengendalian piutang tak tertagih di sekolah.

Metode penelitian yang digunakan adalah kualitatif deskriptif dengan studi kasus. Data primer diperoleh melalui wawancara mendalam dengan kepala sekolah, bendahara, staf keuangan, dan operator sistem, serta observasi langsung terhadap proses administrasi piutang. Data sekunder mencakup dokumen keuangan, catatan tunggakan, dan SOP penagihan. Analisis data dilakukan menggunakan model Miles dan Huberman, meliputi reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi.

Hasil penelitian menunjukkan bahwa penerapan sistem “Asisten” telah meningkatkan efisiensi kerja staf, akurasi laporan keuangan, dan kemudahan pelacakan tunggakan, sejalan dengan teori SIA menurut Romney & Steinbart (2021) dan Bodnar & Hopwood (2010). Namun, efektivitasnya belum maksimal karena kurangnya integrasi fitur teknis dan rendahnya pemanfaatan teknologi oleh sebagian orang tua. Sistem pengendalian piutang telah mencakup verifikasi, pelaporan, dan penagihan rutin sesuai kerangka COSO (2019), tetapi masih memerlukan pengembangan otomatisasi dan peningkatan kapasitas SDM.

Kata Kunci : *Sistem Informasi Akuntansi, Piutang Tak Tertagih, Pengendalian Piutang, Pendidikan Dasar*

Referensi : 19 Jurnal, 8 Buku, 1 Website

ABSTRACT

Name : Azrur Rohmani
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Title : Analysis of the Implementation of the Accounting Information System for Uncollectible Accounts Receivables in the Salman Al Farisi Islamic Basic Education Fund Program: Case Study of Tuition Fee Arrears Management

Uncollectible receivables due to unpaid tuition fees pose a challenge to cash flow and the operational sustainability of private schools, including SD Islam Salman Al Farisi, Bekasi City. Since 2015, the school has implemented a digital-based Accounting Information System (AIS) called “Asisten” to support transaction recording and financial reporting. However, obstacles such as parallel manual bookkeeping, limited technological literacy among parents, and the absence of an automated payment reminder feature persist. This study aims to evaluate the compliance of AIS implementation in student receivables collection with established procedures and assess the effectiveness of the school’s uncollectible receivables control system.

This research employed a descriptive qualitative method with a case study approach. Primary data were obtained through in-depth interviews with the principal, treasurer, finance staff, and system operator, as well as direct observation of the receivables administration process. Secondary data included financial documents, arrears records, and collection SOPs. Data analysis used the Miles and Huberman model, consisting of data reduction, data display, and conclusion drawing/verification.

The findings reveal that the “Asisten” system has improved staff efficiency, financial reporting accuracy, and arrears tracking, aligning with AIS theories by Romney & Steinbart (2021) and Bodnar & Hopwood (2010). Nonetheless, its effectiveness remains limited due to insufficient technical integration and low technology adoption among some parents. The receivables control system covers verification, reporting, and routine collection as outlined by COSO (2019), but further automation and human resource capacity development are needed.

Keyword : Accounting Information System, Uncollectible Receivables, Receivables Control, Basic Education

References : 19 journals, 8 books, 1 website.