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JOURNAL

Design of Standard Operating Procedures (SOP) and Accounting Guidelines for Cash Management at Raudhatul Athfal Nurul Amal East Bekasi

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Abstract: This study aims to design Standard Operating Procedures (SOP) and accounting guidelines for cash management at Raudhatul Athfal Nurul Amal Bekasi Timur. The study addresses problems related to cash management, including manual cash recording, unorganized transaction documentation, and the absence of written procedures for cash receipts and disbursements. This research employed a Research and Development (R&D) method using the ADDIE model, limited to the analysis, design, and development stages. Data were collected through interviews, observations, and documentation involving school management personnel. The analysis stage utilized the PIECES framework to identify institutional needs and problems. The study resulted in two products: a cash management SOP and accounting guidelines. The SOP provides procedures for cash receipts and disbursements, while the accounting guidelines include account classifications, journal illustrations, and Excel-based recording formats. The products were considered useful and appropriate for supporting more structured and accountable cash management activities.
Keywords: Accounting Guidelines, Cash Management, Research and Development, Standard Operating Procedures, PIECES Framework.

BACKGROUND

Early Childhood Education (ECE) is the first stage of education that plays a vital role in developing children's character, attitudes, and fundamental potential before they proceed to the next level of formal education. According to Law Number 20 of 2003 concerning the National Education System (Kementerian, 2003), Early Childhood Education is intended for children from birth to six years of age through the provision of educational stimulation to support their physical and mental development, enabling them to be better prepared for the next stage of education. One of the Islamic-based Early Childhood Education institutions is Raudhatul Athfal (RA), which operates under the supervision of the Ministry of Religious Affairs of the Republic of Indonesia (Kementerian, 2024). The existence of RA plays an important role in supporting the development of national education, not only in the field of early childhood education but also in fostering spiritual values and Islamic character from an early age. Increasing public awareness of the importance of religion-based early childhood education has contributed to the continuous growth in the number of RA institutions in Indonesia.

Table 1. Number of Raudhatul Athfal Institutions in Indonesia, 2021–2024

Academic Year	Number of Raudhatul Athfal
2020/2021	30.113
2021/2022	30.638
2022/2023	31.049
2023/2024	31.172

Source: (Badan Pusat Statistik, 2024).

As shown in Table 1, the number of Raudhatul Athfal institutions in Indonesia exhibited an increasing trend during the 2021–2024 period. This growth indicates that public interest in Islamic-based early childhood education services continues to rise. The increasing number of Early Childhood Education institutions has also led to a greater volume of operational activities, particularly in cash management.

However, in practice, many nonprofit educational institutions still lack a well-structured cash management system. Financial transactions are generally recorded manually using simple bookkeeping methods, increasing the risk of various problems such as recording errors, loss of transaction documents, delays in financial reporting, and weak internal control. Similar issues have also been identified in previous project studies. (Sidabutar *et al*., 2025) found that the financial recording system at TK Cahaya Mutiara Jakarta was still manual and had not complied with accounting standards. Their project resulted in the development of accounting guidelines and Standard Operating Procedures (SOPs) for cash receipts and cash disbursements to improve administrative order and strengthen the school's internal control.

Another project conducted by (Maulana *et al*., 2024) evealed that most Early Childhood Education institutions did not have well-documented accounting systems, resulting in suboptimal cash recording practices. Meanwhile, (Ariibah *et al*., 2025) emphasized the importance of segregating the functions of cash receipt, recording, and custody to strengthen internal control in nonprofit organizations. In addition, (Zai & Siringringo, 2023) ound that manual financial recording frequently led to reporting delays, recording errors, and data duplication.

Similar problems were also identified at RA Nurul Amal Bekasi Timur, which serves as the object of this project. Preliminary interviews with the principal and the treasurer revealed that cash management at the institution is still carried out manually using a simple cash book. Furthermore, the institution does not yet have written Standard Operating Procedures (SOPs) governing cash receipts and cash disbursements. The processes of receiving, recording, safeguarding, and disbursing cash are performed based on customary daily practices without standardized written guidelines.

These conditions indicate that internal control over cash management has not been implemented optimally. Transaction documents are not systematically documented, authorization procedures remain unclear, and the treasurer experiences difficulties in classifying accounts and recording debit and credit transactions due to the absence of an accounting background. If these conditions persist, the risks of recording errors, loss of supporting documents, and weak financial accountability will continue to increase.

Based on these issues, it is necessary to develop Standard Operating Procedures (SOPs) and Cash Management Accounting Guidelines that are tailored to the institution's needs. The SOPs are intended to regulate workflows, transaction authorization, documentation, and internal control procedures related to cash management. Meanwhile, the accounting guidelines are designed to serve as a reference for the treasurer in recording cash transactions systematically and consistently in accordance with nonprofit accounting principles.

Accordingly, this project is entitled “Design of Standard Operating Procedures (SOPs) and Cash Management Accounting Guidelines for Raudhatul Athfal Nurul Amal East Bekasi”.

THEORETICAL FRAMEWORK

Nonprofit Organization

According to (Ikatan Akuntan Indonesia, 2019), nonprofit organization is an entity that obtains resources from donors who do not expect direct economic benefits in return. The resources acquired by nonprofit organizations are utilized to support the organization's activities rather than to generate profits. **Raudhatul Athfal (RA)**, as an Islamic-based

educational institution, is classified as a nonprofit organization because its primary objective is to provide educational services to the community rather than to earn profits.

Cash Receipts

Cash receipts refer to an increase in an organization's cash assets resulting from financial transactions (Tonny WR, 2021). n educational institutions, cash receipts generally originate from government funding, tuition fees, building fees, and community donations.

Cash Disbursements

Cash disbursements refer to reductions in an organization's cash assets resulting from cash payments made to support operational activities (Tonny WR, 2021). In educational institutions, cash disbursements are generally used to pay teachers' salaries, purchase school supplies, and finance other operational expenses (Wahyuni *et al*., 2021).

Internal Control

Internal control is a series of processes designed to provide reasonable assurance that organizational objectives are achieved effectively and efficiently. The implementation of internal control aims to safeguard organizational assets, ensure the reliability of information, and support the effectiveness of operational activities (Romney *et al*., 2021). In cash management, internal control may be implemented through segregation of duties, transaction documentation, payment authorization, and systematic retention of supporting documents.

Standard Operating Procedures (SOP)

are documents that systematically describe work procedures to ensure that organizational activities are carried out effectively and efficiently (Fadila Rahmawati & Suryana, 2024). In cash management, SOPs are required to regulate cash receipt and cash disbursement processes, transaction recording, and document retention so that cash management activities are conducted in an orderly and well-documented manner.

Accounting Guidelines

Accounting guidelines are a set of principles and procedures used as references for recording financial transactions systematically and consistently (Sidabutar *et al*., 2025). Based on the project developed by Sidabutar et al. (2025), the accounting guidelines designed in this project consist of the following components:

a. Objectives of the accounting guidelines
b. Accounting standards references
c. Scope of the accounting guidelines
d. Cash receipts
e. Cash disbursements
f. Chart of accounts
g. Journal entry illustrations
h. Microsoft Excel-based recording templates

The accounting guidelines developed in this project are prepared with reference to the Indonesian Financial Accounting Standards for Private Entities (Ikatan Akuntan Indonesia, 2021) and ISAK 335: Presentation of Financial Statements for Non-Profit-Oriented Entities (Ikatan Akuntan Indonesia, 2019) These references are intended to ensure that cash transaction recording at RA Nurul Amal Bekasi Timur is performed in a more systematic and structured manner.

ADDIE Model

The ADDIE Model is an instructional and product development model consisting of five stages: Analysis, Design, Development, Implementation, and Evaluation (Sugiyono, 2023). In this project, the development process is limited to the Development stage, which includes needs analysis, product design, and product development.

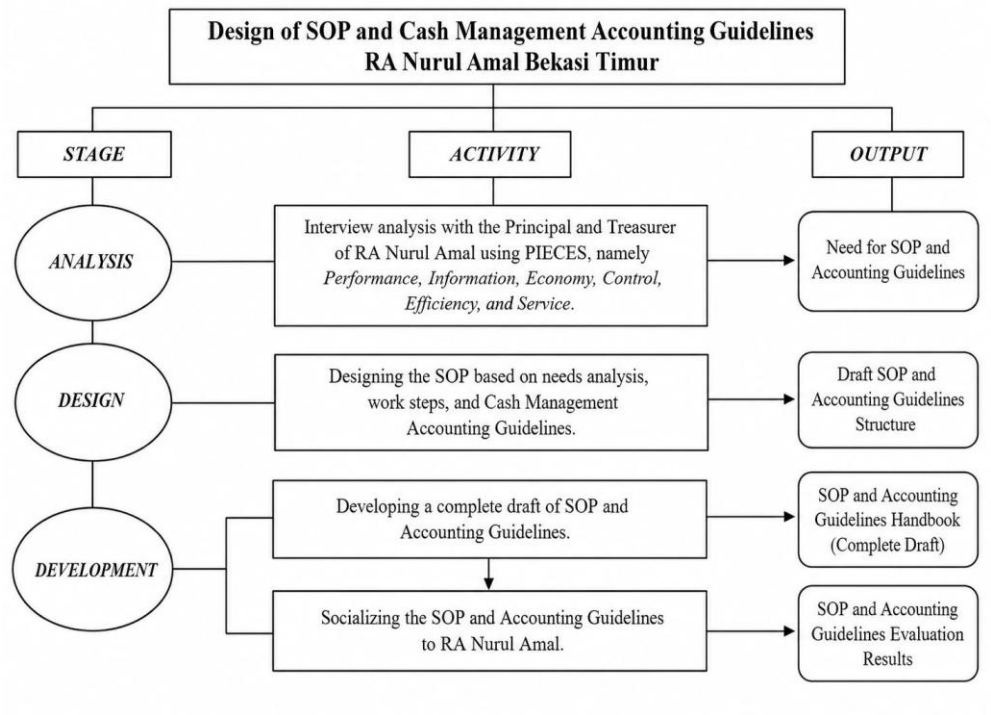
PIECES Analysis

PIECES Analysis is a systems analysis method used to identify system weaknesses and requirements through six dimensions: Performance, Information, Economy, Control, Efficiency, and Service (Julianto *et al*., 2023). In this project, PIECES Analysis is employed to identify cash management problems at RA Nurul Amal Bekasi Timur, thereby ensuring that the proposed products are aligned with the institution's operational needs.

METODE

This project was conducted at RA Nurul Amal Bekasi Timur from November 2025 to June 2026. The method employed in this project is Research and Development (R&D), as the project aims to produce tangible outputs in the form of Standard Operating Procedures (SOPs) and Cash Management Accounting Guidelines.

The development model implemented in this project is the Analysis, Design, Development, Implementation, and Evaluation (ADDIE) model. However, the scope of this project is limited to the Development stage. The Analysis stage was conducted to identify the institution's problems and needs related to cash management. The Design stage involved developing the drafts of the SOPs and the accounting guidelines. Meanwhile, the Development stage focused on developing the proposed products, including conducting product socialization and evaluation with the school's management (Sugiyono, 2023). The stages of the project using the ADDIE model are presented as follows:



Source: Prepared by the Project Developer (2026)

Figure 1. Stages of the ADDIE Model

Data were collected using several methods, namely interviews, observations, and documentation. The collected data were then analyzed using the PIECES framework, which encompasses six dimensions: Performance, Information, Economy, Control, Efficiency, and Service. This analysis was conducted to identify weaknesses in the existing cash management system and to determine the institution's needs as the basis for developing the proposed products.

RESULT AND

This project produced two outputs: Standard Operating Procedures (SOPs) and Cash Management Accounting Guidelines for RA Nurul Amal Bekasi Timur. Prior to developing these products, a needs analysis was conducted through interviews, observations, documentation, and PIECES analysis to ensure that the proposed products were aligned with the institution's operational requirements.

1. Proposed Standard Operating Procedures (SOP) for Cash Management at RA Nurul Amal Bekasi Timur

Before drafting the SOPs, the project developer conducted interviews with the principal and the treasurer to understand the existing cash receipt and cash disbursement processes at RA Nurul Amal Bekasi Timur. The interview results revealed that financial transactions were still recorded manually using a simple cash book. In addition, the institution did not have written procedures governing cash receipts and cash disbursements; therefore, these activities were carried out based on established practices rather than standardized procedures.

The observations further indicated that transaction documents were not systematically organized, and several cash disbursement transactions lacked adequate supporting documentation. Moreover, the treasurer experienced difficulties in recording financial transactions due to the absence of accounting guidelines that could serve as a reference for cash management activities.

To support the needs analysis, the project developer applied the PIECES framework, which consists of Performance, Information, Economy, Control, Efficiency, and Service. The results of the PIECES analysis related to the proposed Cash Management Standard Operating Procedures (SOPs) for RA Nurul Amal East Bekasi are presented below.

Table 2. PIECES Analysis Related to the Proposed Cash Management Standard Operating Procedures (SOP)

No	Analysis	Current Process	Opportunity
1	*Performance*	Cash receipt and cash disbursement processes are still performed manually.	Develop Cash Management Standard Operating Procedures (SOPs) to establish a more structured workflow.
2	*Information*	Information regarding cash management procedures is not clearly documented.	Provide written procedures for cash management activities.
3	*Economy*	The use of manual documentation results in less efficient administrative processes.	Develop more organized procedures for documenting financial transactions.
4	*Control*	There is no clear segregation of duties or transaction authorization process.	Strengthen the institution's internal control system.
5	*Efficiency*	Recording transactions and retrieving documents require considerable time.	Develop a more systematic and efficient workflow.

No	Analysis	Current Process	Opportunity
6	*Service*	The school experiences difficulties in ensuring financial accountability	Improve transaction documentation to support better financial accountability.

Source: Prepared by the Project Developer (2026)

Based on the results of the analysis, the project developer designed Cash Management Standard Operating Procedures (SOPs), consisting of an SOP for cash receipts from new student admissions and an SOP for cash disbursements for operational activities. The proposed SOPs were developed using flowcharts accompanied by detailed procedural descriptions to facilitate users' understanding and implementation.

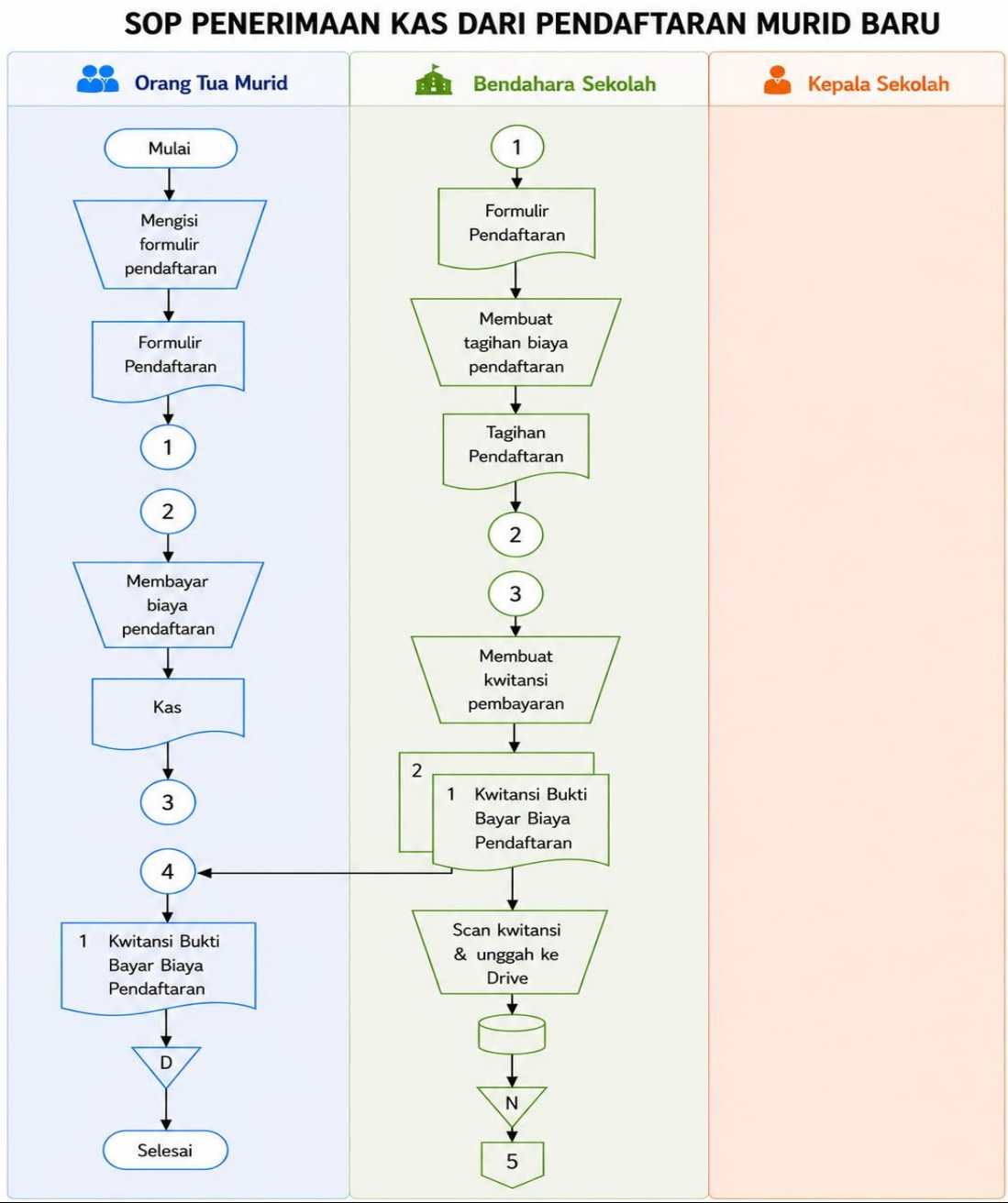
RA NURUL AMAL Jl. Diponogoro Sinar Jaya Kp. Legon, Jatimulya, Bekasi Timur		Number. SOP	KM-01/SOP/PMB/2026
		Effective Date	25 May 2026
		Page	1-4
		Name SOP	**Standard Operating Procedure (SOP) for Cash Receipts from New Student Registration**
1.	Objective	a. Assist RA employees in understanding their respective roles, duties, and responsibilities. b. Establish an orderly workflow to strengthen internal control and improve accountability.	
2.	Scope	The process covers cash receipts originating from new student registration at RA Nurul Amal.	
3.	Personnel Involved	a. Parents b. School Treasurer c. Principal	
4.	Personnel Qualifications	a. Parents: Able to complete the new student registration requirements and make payments according to the school's provisions. b. School Treasurer: Able to manage cash receipts, prepare transaction evidence, and record financial transactions in accordance with the cash management accounting guidelines. c. Principal: Has the authority to review and approve the cash receipt recap prepared by the treasurer.	
5.	Equipment and Supplies	a. Laptop b. Stationery c. Digital storage media (drive)	
6.	Recording and Data Management	a. New student registration payment data b. Payment receipt c. Cash receipt journal d. Cash receipt recap	

RA NURUL AMAL Jl. Diponogoro Sinar Jaya Kp. Legon, Jatimulya, Bekasi Timur		Number. SOP	KM-01/SOP/PMB/2026
		Effective Date	25 May 2026
		Page	1-4
		Name SOP	**Standard Operating Procedure (SOP) for Cash Receipts from New Student Registration**
		e. Digital archive (document link)	
7.	Work Procedures	**1) Parents** a. Complete the new student registration form accurately and completely. b. Submit the registration form along with supporting documents to the school. c. Make the registration fee payment according to the provisions established by RA Nurul Amal. d. Receive the payment receipt as transaction evidence. **2) School Treasurer** a. Prepare the registration fee invoice for new students. b. Submit the registration invoice to the parents/guardians of students. c. Receive registration fee payments from parents/guardians of students. d. Prepare payment receipts in two (2) copies. e. Provide the first copy of the payment receipt to the parents/guardians of students. f. Archive the second copy of the payment receipt for school records. g. Scan the payment receipt and upload it to digital storage (Drive). h. Record cash receipts into the cash receipt journal. i. Prepare the cash receipt recap for new student registration payments. j. Revise the recap if any discrepancies are identified. k. Sign the cash receipt recap. l. Submit the cash receipt recap to the principal for review. **3) Principal** a. Receive the cash receipt recap from the treasurer. b. Review the cash receipt recap. c. Approve the recap by signing it if the information is accurate and complete. d. Return the recap to the treasurer for correction if discrepancies are identified.	

<table>
<tr><td rowspan="4">RA NURUL AMAL

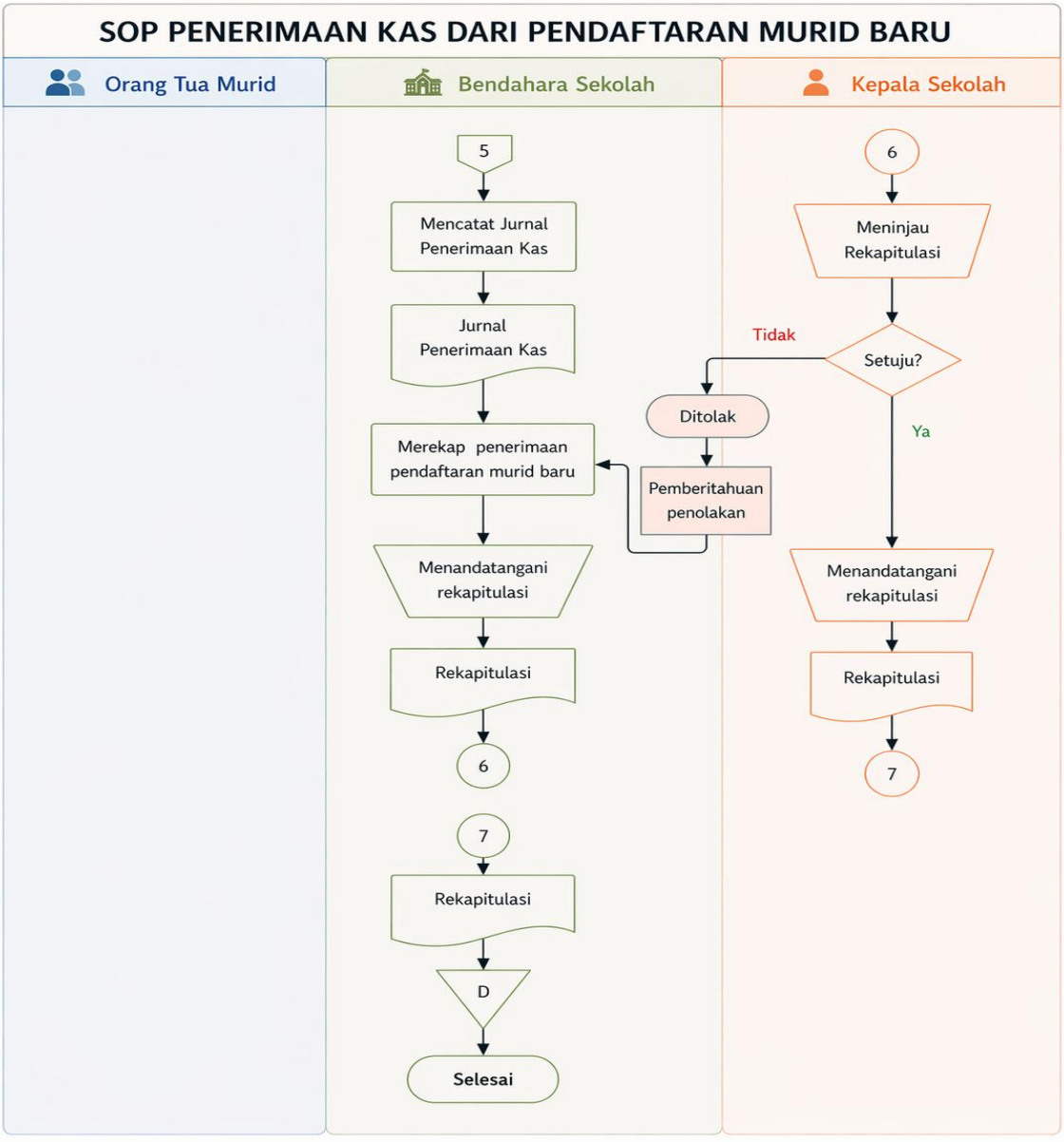
Jl. Diponogoro Sinar Jaya Kp. Legon, Jatimulya, Bekasi Timur</td><td>Number. SOP</td><td>KM-01/SOP/PMB/2026</td></tr>
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<tr><td>Name SOP</td><td>Standard Operating Procedure (SOP) for Cash Receipts from New Student Registration</td></tr>
<tr><td colspan="2"></td><td>e. Return the approved recap to the treasurer.</td></tr>
<tr><td colspan="3">Flowchart</td></tr>
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RA NURUL AMAL Jl. Diponogoro Sinar Jaya Kp. Legon, Jatimulya, Bekasi Timur	Number. SOP	KM-01/SOP/PMB/2026
	Effective Date	25 May 2026
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International Journal of Current Economics & Business Ventures, 3 (2) 2023, XX-XX
International Journal of Current Economics & Business Ventures
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		Effective Date	25 May 2026
		Page	1-3
		Name SOP	**Cash Expenditure SOP for School Operations**
1.	Objective	a. Helping RA employees understand their respective roles, duties, and responsibilities. b. Forming an orderly workflow to strengthen internal control and increase accountability.	
2.	Scope	Cash expenditure used for school operational activities at RA Nurul Amal.	
3.	Personal Involved	a. Applicant (Teacher /Staff) b. Principal c. School Treasurer	
4.	Personal Qualifications	a. Applicant: Able to fill out and submit a cash expenditure application form as needed. b. Principal: Has the authority to review, approve, or reject cash expenditure requests. c. Treasurer: Able to carry out cash expenditure and record financial transactions according to procedures.	
5.	Equipment and Supplies	a. Laptop b. Stationery c. Digital storage media (drive)	
6.	Recording and Data Management	a. Fund application form b. Proof of transaction (note/receipt) c. Cash expenditure journal d. Cash expenditure recapitulation e. Digital archive	
7.	Work Procedure	**1) Applicant** a) Fill out the cash disbursement application form. b) Submit the application form to the principal. c) Receive a rejection notice if the application is not approved. d) Resubmit the application by filling out the form again if the application is rejected.. **2) Principal** a) Receive the cash withdrawal application form from the applicant. b) Reviewing the application submission. c) Give consent if appropriate..	

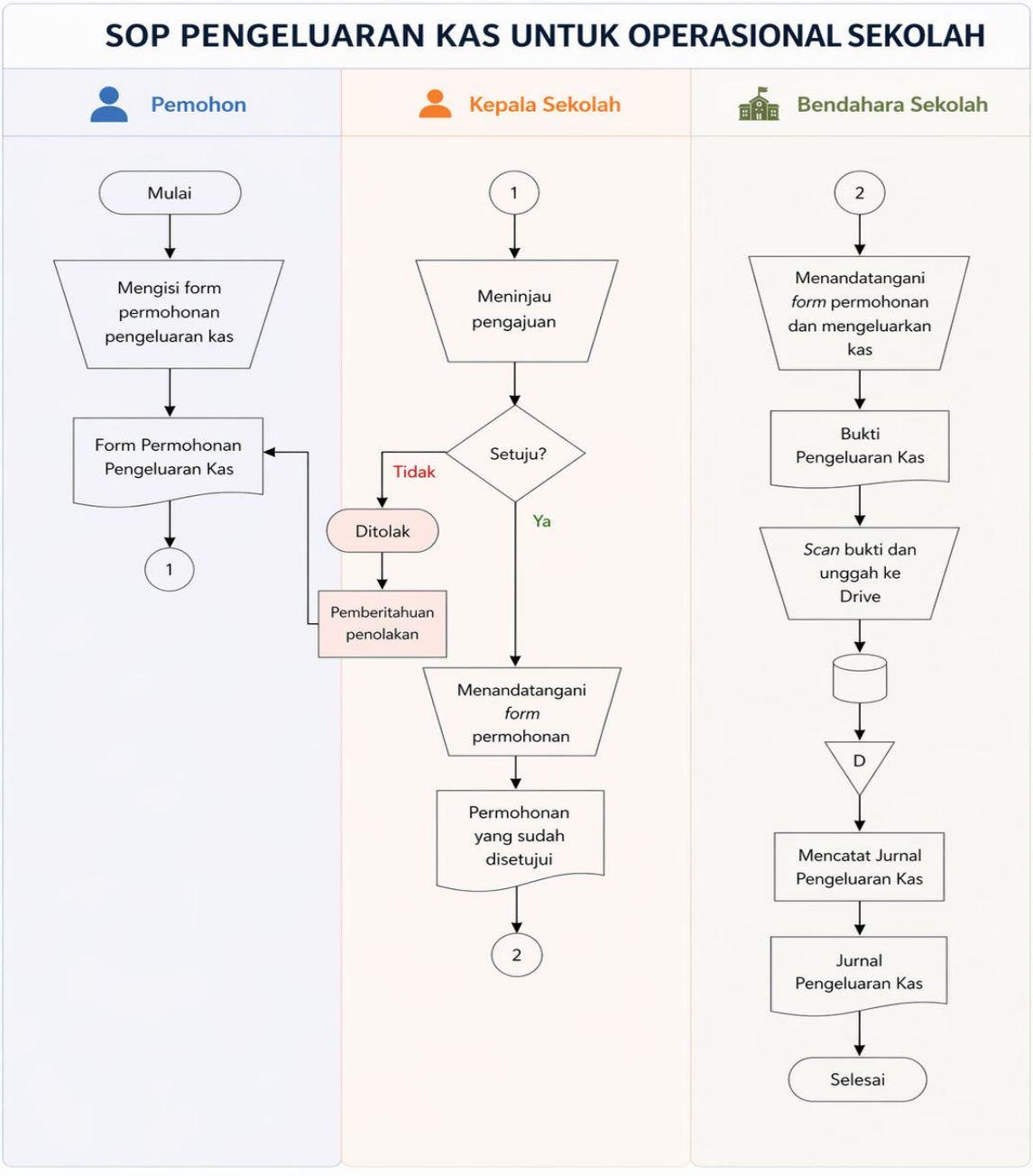
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<tr><td>Effective Date</td><td>25 May 2026</td></tr>
<tr><td>Page</td><td>1-3</td></tr>
<tr><td>Name SOP</td><td>Cash Expenditure SOP for School Operations</td></tr>
<tr><td colspan="2"></td><td colspan="2">d) If it is not suitable, reject the application and give a notice of rejection to the applicant.
e) Sign the approved application form..

3) School Treasurer
a) Receive the application form that has been approved by the principal.
b) Sign the application form and hand over the funds to the applicant.
c) Make proof of cash expenditure.
d) Scan the proof of expenditure and upload it to digital storage (Drive).
e) Input cash expenditure into the cash expenditure journal.</td></tr>
<tr><td colspan="4">Flowchart</td></tr>
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International Journal of Current Economics & Business Ventures, 3 (2) 2023, XX-XX
International Journal of Current Economics & Business Ventures
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RA NURUL AMAL Jl. Diponogoro Sinar Jaya Kp. Legon, Jatimulya, Bekasi Timur	Number SOP	KM-01/SOP/PMB/2026
	Effective Date	25 May 2026
	Page	1-3
	Name SOP	**Cash Expenditure SOP for School Operations**



International Journal of Current Economics & Business Ventures, 6 (1) 2026, 344-362
International Journal of Current Economics & Business Ventures
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2. Draft Accounting Guidelines for Cash Management at RA Nurul Amal Bekasi Timur

In addition to developing the Standard Operating Procedures (SOP), this project also produced a set of Accounting Guidelines for Cash Management tailored to the needs of RA Nurul Amal Bekasi Timur. The accounting guidelines were developed because the treasurer experienced difficulties in classifying accounts and recording cash receipt and cash disbursement transactions.

Based on the interview results, it was found that cash transactions were still recorded using a simple method and had not yet complied with proper accounting principles. Furthermore, the institution did not have a chart of accounts, journal formats, or structured financial statement formats. The following presents the results of the PIECES analysis regarding the proposed Accounting Guidelines for Cash Management.

Tabel 3. Analisis PIECES terkait Rancangan Pedoman Akuntansi

No	Analysis	Current Process	Opportunity
1	*Performance*	Transaction recording is still done manually.	Using a recording format based on Microsoft Excel.
2	*Information*	Transaction records have not been arranged systematically.	Providing guidelines for recording more structured transactions.
3	*Economy*	The use of manual cash books is quite a lot and less practical.	Using a simple digital format in recording transactions.
4	*Control*	Proof of transaction has not been properly documented.	Help strengthen the documentation of cash transactions.
5	*Efficiency*	The preparation of financial statements takes a long time.	Provides a more efficient recording format.
6	*Service*	The treasurer has difficulty understanding debit and credit records.	Provides simple accounting guidelines that are easy to understand.

Source: Processed by project designer (2026)

Based on the user requirements identified through the PIECES analysis, a Cash Management Accounting Guideline was designed for RA Nurul Amal Bekasi Timur. The guideline consists of the following sections:

a. Objectives of the Accounting Guidelines This section explains the purpose of developing the accounting guidelines, which serve as a reference for recording and managing the institution's cash transactions.
b. References of the Accounting Guidelines This section presents the accounting standards and regulations used as the basis for preparing the guidelines. The guidelines refer to the Financial Accounting Standards for Private Entities (SAK Entitas Privat)

and ISAK 335 on the Presentation of Financial Statements for Non-Profit-Oriented Entities.

c. Scope of the Accounting Guidelines This section describes the scope of the accounting guidelines, focusing on the institution's cash receipt and cash disbursement activities.
d. Cash Receipts This section explains the accounting treatment for cash receipts, including the definition, recognition, measurement, presentation, and disclosure of cash receipt transactions, such as tuition fee (SPP) payments, government grants, and other cash receipts.
e. Cash Disbursements This section describes the accounting treatment for cash disbursements, including the definition, recognition, measurement, presentation, and disclosure of cash disbursement transactions, such as salary and honorarium payments, school supply purchases, and other operational expenses.
f. Chart of Accounts This section provides the account codes and classifications used for recording the institution's cash management transactions.
g. Journal Entry Illustrations This section presents examples of journal entries for cash receipt and cash disbursement transactions to help users better understand the debit and credit recording procedures.
h. Microsoft Excel Templates for Cash Receipts and Cash Disbursements

This section provides Microsoft Excel-based transaction recording templates designed to facilitate the recording of cash receipts and cash disbursements in a more organized, systematic, and structured manner. The following is an example of the proposed Cash Management Accounting Guidelines for RA Nurul Amal Bekasi Timur.



Source: Processed by project designer (2026)
Picture 4. Table of Contents of Accounting Guidelines

3. **Product Socialization to Raudhatul Athfal Personnel**

At this stage, the project designer conducted a socialization session regarding the proposed Standard Operating Procedures (SOP) and Cash Management Accounting Guidelines with the principal and treasurer of RA Nurul Amal Bekasi Timur. The socialization was carried out by explaining the contents of the products, the procedures for cash receipts and cash disbursements, and the procedures for recording transactions using the prepared templates. In addition, the project designer provided guidance on the use of the Microsoft Excel–based recording templates and accounting journal illustrations to facilitate users' understanding of the institution's cash transaction recording process.

4. **Product Evaluation Based on the Socialization Activity**

Based on the evaluation results obtained from the socialization activity, the school management stated that the proposed Standard Operating Procedures (SOP) and Cash Management Accounting Guidelines were in accordance with the needs of RA Nurul Amal Bekasi Timur and could help make the institution's cash management process more structured.

Furthermore, the treasurer stated that the transaction recording templates and journal entry illustrations included in the accounting guidelines were easy to understand. However, the school also expressed the expectation that additional practice in using Microsoft Excel would be provided so that transaction recording could be carried out more smoothly and efficiently.

CONCLUSION

The project design revealed that the cash management process at RA Nurul Amal Bekasi Timur was still performed manually and lacked well-documented and structured written procedures. In addition, transaction documentation and financial record-keeping had not been carried out optimally, increasing the risk of recording errors and weakening the institution's internal control system.

To address these issues, this project developed two main outputs: Standard Operating Procedures (SOPs) for Cash Management and Cash Management Accounting Guidelines, both tailored to the needs of RA Nurul Amal Bekasi Timur. The proposed SOPs cover cash receipts from new student registration and operational cash disbursements. Meanwhile, the accounting guidelines include the objectives of the guidelines, references to applicable accounting standards, the scope of the guidelines, a chart of accounts, journal entry illustrations, and Microsoft Excel–based transaction recording templates.

The results of the socialization session indicated that the proposed products were considered useful in helping the school management understand and implement a more systematic and structured cash management process. Furthermore, the accounting guidelines were regarded as easy for the school treasurer to understand and apply.

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