

TRAINING ON BUMDES ACCOUNTING BASED ON MANAGER IO SOFTWARE AT BUMDES BINA LAKSANA, GARUT

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Abstract

Improving the capacity of Village-Owned Enterprises (BUMDes) in financial management is an urgent need, given their role as the locomotive of the village economy. One of the main challenges faced by BUMDes is the low competency in transparent and accountable financial recording and reporting. To address this, Manager.io application-based accounting training was conducted at BUMDes Bina Laksana, Sukalaksana Village. The training included an introduction to basic accounting concepts and the use of the Manager.io application, including transaction recording features and automatic financial report generation. The results showed an improved understanding of accounting by BUMDes managers and their ability to use digital technology to improve efficiency and accountability. In addition, post-training mentoring ensures the sustainability of the application implementation. This step is expected to support more professional and competitive BUMDes financial management in the digital era.

Keywords: Accounting Training, Financial Reporting, Manager.Io

INTRODUCTION

UU No. 6/2014 about Villages places the village as a legal community unit that is recognised and respected in the government system of the Unitary State of the Republic of Indonesia. Villages are villages and customary villages or referred to by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that are authorised to regulate and manage government affairs (UU No. 6/2014). The purpose of village governance and development is the establishment of policies to improve the standard of living and welfare of the community through programmes and activities that are in accordance with the priority needs of the local community. As an area that has full authority to run its government, the village must be able to develop and manage the village's potential by prioritising community participation. One form of development to strengthen the village economy is the establishment of Village-Owned Enterprises (BUMDes) agreed upon through Village Deliberations, in utilising and leveraging local resources and assets owned by the Village (Salimah, etc., 2022).

BUMDes are village economic institutions established to improve the village economy by managing various local potentials. However, one of the main challenges faced by BUMDes

is the low capacity of financial management and accounting. This is due to the limited knowledge and skills of BUMDes managers in applying standardised accounting principles.

Accounting training is a strategic step to improve the capacity of human resources (HR) in BUMDes. Based on capacity building theory, human resources capacity development includes ongoing training and education, which aims to improve professionalism as well as individual technical capabilities. This training not only helps in recording and managing finances, but also improves transparency and accountability, which are important for the sustainability and development of BUMDes (Rahmadani, et al., 2022).

The current condition of accounting records at BUMDes Bina Laksana can be said to be not fully optimal and requires improvement, especially in terms of transparency and accountability. Based on several reviews, this BUMDes has become one of the economic locomotives for Sukalaksana Village by managing various business units such as a tourism village, homestay management, and local superior products such as speciality tea and coffee. However, while the revenue from these businesses is significant, the financial and accounting records require improvement to support business sustainability and good governance (Hanifa, et al., 2023).

The main challenges often faced by BUMDes are the absence of a standardised accounting recording system and the lack of competence of managers in managing financial reports. This can hinder periodic evaluation of BUMDes performance and data-driven strategic decision-making. In Bina Laksana's case, although its contribution to village revenue is substantial, accurate financial reporting will ensure more effective resource utilisation as well as increase community trust. The implementation of accounting training will be a strategic step to ensure that this BUMDes not only operates with the principles of a productive economy, but also fulfils the principles of good governance, namely transparency, accountability, and efficiency (Sofyan, 2022).

In the era of digitalisation, technological adaptation is a strategic step to keep BUMDes relevant and able to compete professionally. Manager.io, for example, offers features that suit the needs of BUMDes, such as daily transaction recording, automatic financial report generation, inventory management, and multi-user access that supports real-time collaborative work. Another advantage is its ability to securely store financial data in the cloud, allowing data access from various locations without the risk of information loss due to device malfunction. It also supports BUMDes to comply with government regulations that often require financial reports to conform to certain standards.

Through app-based accounting training, BUMDes managers not only understand basic accounting concepts, but are also able to utilise technology to improve transparency, efficiency and accountability of financial management. With this step, BUMDes can encourage village economic independence and improve community welfare through more professional and competitive business management. Related resources include the Manager.io usage guide and government policies on digitalisation of village financial management.

IMPLEMENTATION METHOD

1. Training Approach

The accounting training for BUMDes based on the Manager.io application was designed using a participatory and hands-on approach. The main objective is to improve participants' understanding of modern accounting records using digital technology that is easily accessible and efficient.

2. Implementation Stages

The implementation method consists of several stages as follows:

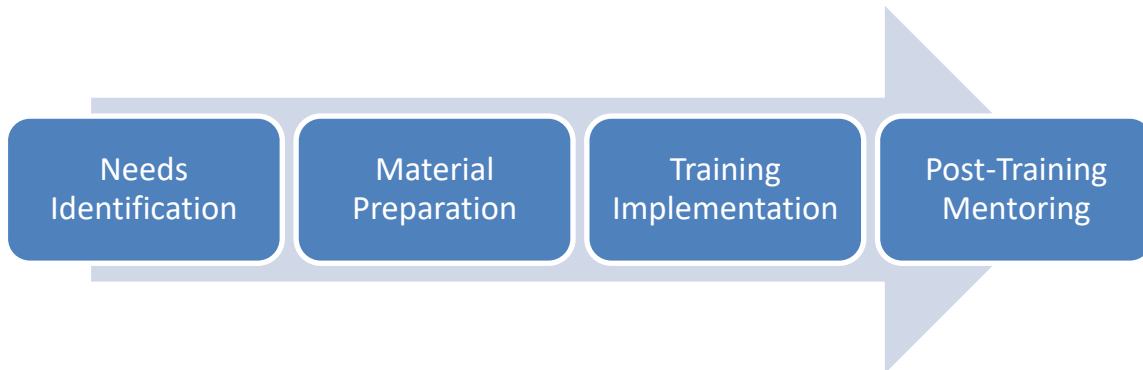


Figure 1. Implementation Stages
(Source: processed by the author)

a. Needs Identification

At this stage, an initial survey was conducted to understand the specific needs of BUMDes Bina Laksana managers, including their level of understanding of accounting and the constraints faced. Information was also collected on the organisational structure of the BUMDes, the types of businesses managed, and the current financial recording methods used.

b. Preparation of Training Materials

The modules prepared for the training were divided into two modules, namely 1) the accounting basics module, which includes the concepts of debit, credit, journals, ledgers, and financial statements; 2) The module guides the use of Manager.io's main features, such as transaction recording, automatic financial report generation, and financial data analysis.

c. Training Implementation

The training was divided into two sessions. In the first session, participants were introduced to the basic concepts of accounting, such as the concepts of debit, credit, journals, ledgers, and the preparation of financial statements. In the second session, they were introduced to the Manager.io application, along with the features that can be used. In this session, participants were asked to install the Manager.io application on a device that was already available. After being introduced to the features of the Manager.io application, an accounting recording simulation was then conducted by creating illustrations of transactions commonly carried out by BUMDes Bina Laksana. Simulations were carried out up to the stage of producing financial statements.

d. Post-Training Assistance

In order to ensure the effectiveness of the training that has been carried out, the next step is to provide assistance assisted by students who are conducting KKN programmes. At this stage, students are asked to assist the accounting recording process carried out by BUMDes Bina Laksana officers using the Manager.io application.

e. Evaluation

Evaluation is conducted by measuring the extent to which the application has supported a better BUMDes financial system. Indicators of success include:

- 1) Improved accuracy and speed in preparing financial reports.
- 2) Greater transparency in financial recording, which facilitates auditing and reporting to the community and village government.
- 3) The level of satisfaction of managers with the Manager.io application.

The sustainability of the programme is guaranteed by ensuring that managers can use the application without further assistance. In addition, this training is designed as a first step to support the development of BUMDes' digital competencies in the future. This implementation method is designed so that BUMDes managers not only understand accounting concepts, but are also able to apply them in daily operations effectively and efficiently.

RESULTS AND DISCUSSION

Accounting according to the American Accounting Association is the process of managing and recording financial information from an entity to prepare reports to various related parties regarding the economic activities and conditions of the company (Soemarso, 2018). The main objective is to provide accurate data through financial reports, including financial position, business performance, and other changes, in accordance with applicable accounting principles. In this case, in the process of preparing financial statements, qualified resources are needed who understand each stage and process in the accounting cycle, so that they can produce quality financial reports.

Apart from human resources, in preparing quality financial reports, it is also necessary to pay attention to the accounting information system. The accounting information system collects, records, stores and processes data so as to produce precise and fast information for decision makers. Accounting information systems are people, procedures, data, software, information technology infrastructure, internal controls and security measures (Romney & Steinbart, 2018).

Therefore, cloud-based accounting training or applications such as Manager.io are an urgent need for Village-Owned Enterprises (BUMDes) to improve their capacity for modern and professional financial management. BUMDes has an important role in managing village-owned assets and businesses, so the ability to record, manage, and analyse finances in a structured manner is mandatory. With applications such as Manager.io, accounting processes that are usually done manually-which are prone to errors-can be automated to improve efficiency and reduce the risk of human error. In addition, the application enables BUMDes to produce transparent and accountable financial reports, which is crucial for maintaining the trust of the village community as well as fulfilling reporting obligations to the government.

The accounting training for BUMDes Bina Laksana managers using the Manager.io application was conducted through several stages designed to ensure participants' understanding and practical capabilities. In the first session, the resource person Mrs Sri Mulyani (from the Devotion team), explained the basics of accounting in a simple manner, in order to provide an overview of the accounting cycle process. The material presented included the definition of accounting, the debit-credit concept, accounting equations, and the accounting cycle. This session aimed to provide a foundation of understanding to participants, especially for those who are not familiar with accounting.



Figure 2: Training Session 1
(source: PPM team documentation)

Furthermore, in session 2 the material provided was about the Manager.IO Application. The resource person in this session was Mr Iqbal, a junior auditor from KAP Earnest and Young. This application was chosen because it is relatively simple and free. Participants were introduced to the Manager.io application, including how to install and use its features. At this stage, the resource person demonstrated how the application can be used to record daily transactions, such as income, expenses, and journaling to produce automatic financial reports such as balance sheets and income statements.

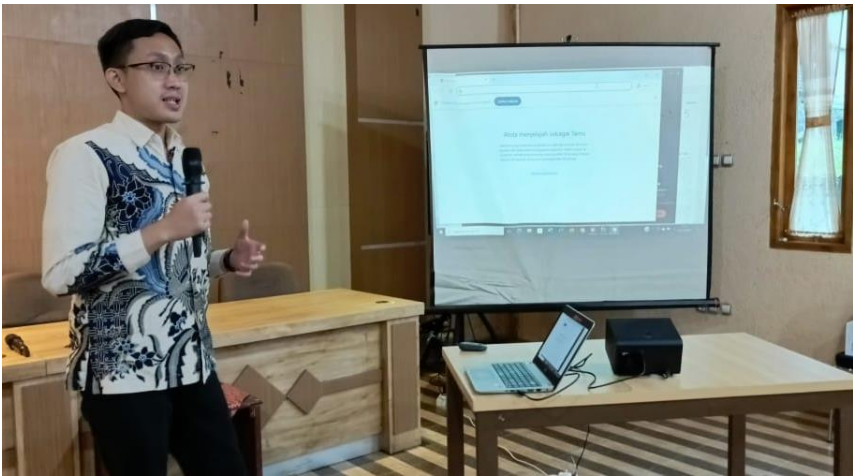


Figure 3: Training Session 2
(source: PPM team documentation)

Participants were also involved in hands-on simulations using the application, with case studies relevant to BUMDes financial activities, such as revenue management from tourism village businesses, homestays, and local superior products. The simulation was designed so that participants could understand the flow of recording and preparing financial reports independently. After the training, mentoring is provided by KKN students for two weeks to help participants overcome technical obstacles and ensure the application is actually implemented in daily operations. This training not only improves the technical competence of managers in using the application, but also supports the creation of a more transparent, efficient, and accountable financial system at BUMDes Bina Laksana.

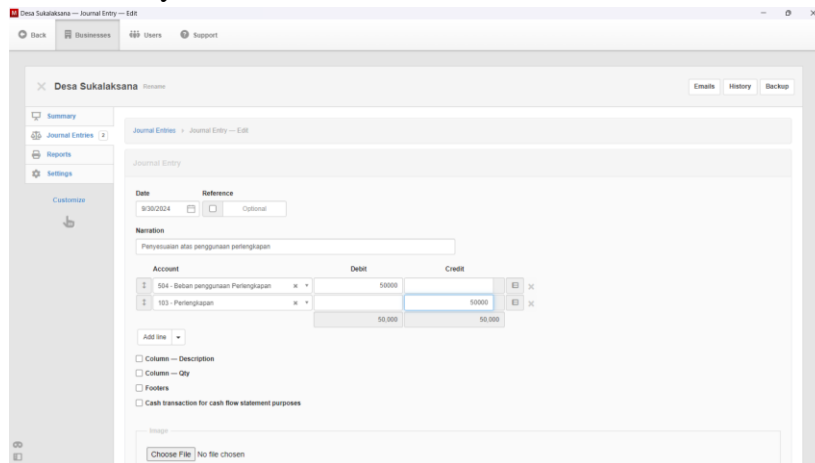


Figure 4: Illustration of Journal and Posting Process
(source: PPM team documentation)

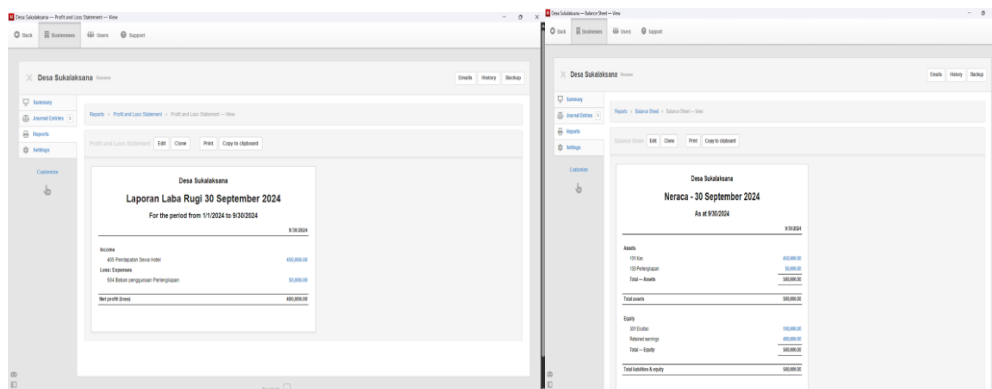


Figure 5: Simulated Profit and Loss Statement and Balance Sheet
(source: PPM team documentation)

In order to ensure the sustainability of the training, after the training process, KKN students provided mentoring for two weeks. Students ensure that BUMDes managers can carry out the accounting recording process using the Manager.io application. So that the training carried out can make a positive contribution and can be realised by BUMDes managers in the future.

CONCLUSION

The Manager.io application-based accounting training at BUMDes Bina Laksana successfully improved the manager's competence in digital financial recording and reporting. The implementation of this application enables the creation of a more transparent, accountable and efficient financial system, supporting the principles of good governance. The success of this activity is also strengthened by post-training mentoring, ensuring that managers can consistently apply technology to support business sustainability. This programme has had a positive impact on strengthening the management capacity of BUMDes while strengthening its contribution to village economic development.

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