

## **BUMDES ACCOUNTING WORKSHOP AS AN EFFORT TO IMPROVE BUMDES UNITED ACCOUNTABILITY PANGALENGAN VILLAGE**

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### **Abstract**

Villages play a key role in economic development at both the regional and national levels. One important initiative to support the village economy is the establishment of Village-Owned Enterprises (BUMDes), which aims to improve village financial accountability and transparency. However, weak accounting and financial reporting systems are often a major challenge. The BUMDes Accounting Workshop conducted in Pangalengan Village aimed to address this issue through Excel application-based accounting training. The results of the activity showed an improved understanding of BUMDes managers on basic accounting principles, good governance, as well as the use of a more efficient accounting information system. The implementation of this system is expected to support the sustainability of village development through more transparent and reliable financial management.

**Keywords:** Accountability, Accounting, BUMDes, Transparency, Village Development

### **INTRODUCTION**

Villages have an important role as the spearhead in supporting economic development at both the regional and national levels. Regional economic development efforts are key to improving community welfare (Rokhim et al., 2017). One of the government's steps to realise this is the establishment of Village-Owned Enterprises (BUMDes), which are expected to be the driving pillar of the village economy (Widiastuti et al., 2019). BUMDes is a business entity established by the Village Government and the community with the aim of empowering the village economy in order to realise the welfare of the village community (Pranoto and Firdaus, 2024).

The role of BUMDes is regulated in Government Regulation Number 11 of 2021, which states that BUMDes is not only profit-oriented, but also aims to serve the community through empowering and strengthening the local economy, as well as supporting the development of the village digital economy ecosystem (BPK, 2021). The existence of BUMDes is considered very important to be able to boost the village economy by utilising the potential of the village (Ayu Ariski and Asim Asy'ari, 2022). Therefore, synergy between the government and the community is needed to achieve the objectives of BUMDes through transparent and accountable governance (Khotami, 2017). However, in practice, public trust in BUMDes has

begun to decline due to village fund corruption cases involving BUMDes management. Based on data from Indonesia Corruption Watch (ICW), there were 592 cases of corruption of village funds during 2015-2021, which caused state losses of IDR 433.8 billion (Indonesia Corruption Watch, 2023).

However, one of the main challenges that BUMDes often face is weak accounting and financial reporting systems, which can affect the level of public trust as well as the overall performance of the organisation. To address this issue, Pangalengan Village initiated a BUMDes Accounting Workshop, specifically for BUMDes Bersatu, as an effort to improve financial accountability and transparency.

The workshop was designed to provide BUMDes managers with a practical and theoretical understanding of appropriate accounting standards, the preparation of accurate financial reports, and accountability-based financial management strategies. Through this activity, BUMDes Bersatu is expected to implement good governance to support sustainable village development.

## IMPLEMENTATION METHOD

The BUMDes Accounting Workshop is structured with a systematic approach that includes theory, practice, and interactive discussions. This method of implementation aims to ensure that BUMDes managers can understand accounting concepts in depth as well as apply them in daily financial management. The following are the stages carried out in the implementation of this service:



**Figure 1. Activity Phases**

In the preparation stage, the team conducted an initial survey of the existing recording conditions at BUMDes Bersatu Pangalengan Village. This was done to identify the weaknesses of the existing accounting records. This made it easier for the team to determine relevant workshop materials. The next step is to compile workshop materials consisting of two materials, namely basic accounting materials and Excel-based BUMDes accounting information system materials. Furthermore, the main stage of this service activity was the implementation of the accounting workshop. The workshop was divided into several sessions, namely:

### **1. Material Exposure Session**

In the initial stage, participants were given a theoretical understanding of basic accounting, accountability principles, and the importance of transparency in financial

management. This material includes an introduction to village accounting standards, preparation of financial reports, and applicable regulations. In this session the material was given by the community service lecturer team.

## **2. Financial Recording Practice**

After the theoretical session, participants were invited to simulate financial recording using relevant documents using an excel application that had been created with formulas suitable for recording BUMDes accounting. This activity aims to train participants to prepare financial statements in accordance with accounting standards, such as income statements, balance sheets, and cash flows. This activity was assisted by students who were carrying out community service in Pangalengan village.

## **3. Discussion and Q&A**

The workshop also provided space for participants to have interactive discussions with the facilitator and fellow participants. The discussion is geared towards addressing specific challenges faced in BUMDes financial management, as well as finding the best solutions.

## **4. Evaluation and Recommendations**

At the end of the activity, participants together with the facilitator evaluate the results of the simulations and practices that have been carried out. The facilitator provides recommendations to improve the performance of financial management in their respective BUMDes.

Tahap terakhir dari kegiatan ini adalah melakukan evaluasi kegiatan dan penyusunan laporan yang dilakukan oleh tim mahasiswa maupun tim dosen.

## **RESULTS AND DISCUSSION**

The BUMDes Bersatu Pangalengan Accounting Workshop aims to improve the accounting skills of BUMDes administrators. Furthermore, the objective of this accounting workshop is to provide basic and advanced knowledge on proper accounting principles, so that BUMDes administrators can perform financial records more accurately and efficiently. In addition, BUMDes administrators will be introduced to an Excel-based accounting information system application that complies with generally accepted accounting principles, to replace the manual recording system that is still in use. It is hoped that this can improve financial transparency and accountability by preparing neat, transparent, and accountable financial reports, so that BUMDes financial management becomes more reliable and accountable.

The location of the Accounting Workshop was held at the Pangalengan Tourism Market Management Office, Pangalengan Village, Pangalengan District, Bandung Regency. The location was chosen because it is the office of the workshop participants, making it easier for participants to access the activity. The Pangalengan Tourism Market Management Office is located in a strategic area, close to the centre of the village's economic activity, and has adequate facilities to support the smooth running of the workshop.

The implementation of the workshop was divided into several stages. In the preparation stage, the team conducted an initial survey of the existing recording conditions at BUMDes Bersatu Pangalengan Village. It was found that the BUMDes had recorded cash-based accounting, but had not prepared financial reports in accordance with the standards. Therefore,

in the implementation of the workshop, the first thing that was done was to deliver material on the basics of accounting, especially those related to BUMDes accounting.



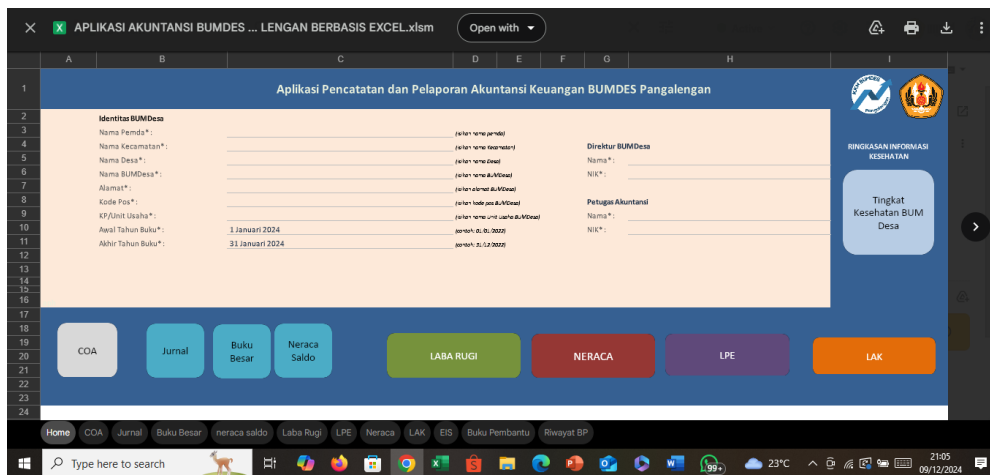
**Figure 2: Submission of Basic Accounting Material**

Next, the student team carried out a demonstration of the BUMDes accounting recording process using an Excel-based application, which later this application will be handed over to the BUMDes. The demonstration carried out included inputting transactions based on illustrations of transactions that usually occur in BUMDes. Furthermore, it is also demonstrated how the posting stage can then produce financial reports.



**Figure 3: Demonstration of Excel-based BUMDes SIA**

This excel-based accounting application has been designed according to the needs of BUMDes Bersatu, Pangalengan Village. Therefore, the BUMDes management only needs to use it in accordance with the instructions that have been delivered at the workshop. The excel-based application was chosen because it is a relatively simple and user friendly application and can be used for free.



**Figure 4: Main page display of Excel-based BUMDes accounting application**

Based on the evaluation results, the accounting workshop activities have been carried out well and have successfully contributed to increasing the capacity and capability of BUMDes administrators, especially regarding the preparation of good financial reports in order to improve BUMDes accountability. The final process of this activity is the preparation of a service report, both by the lecturer team and the student team.

After the delivery of the two materials, the next activity was discussion and questions and answers. In this discussion, it was discussed how BUMDes started the accounting recording process using the prepared excel-based accounting information system. In addition, the differences and shortcomings as well as the advantages if BUMDes use the new accounting information system compared to continuing the manual recording process that has been done so far. Representatives from PT Armani Agro Sukses as the company that oversees the BUMDes, hoped that the BUMDes treasurer could switch to the accounting recording process with the information system offered, in order to facilitate the reconciliation process at the company.

As a result of the evaluation of this activity, the participants of the BUMDes Pangalengan workshop gained a better understanding of the concepts and rules of journaling in accordance with accounting standards, including an understanding of accounting fundamentals, basic accounting principles, and the accounting cycle. Participants began to understand the importance of accounting records to improve transparency and accountability of BUMDes. The use of an excel-based accounting information system makes the accounting recording process more effective and efficient.

## CONCLUSION

The BUMDes Bersatu Accounting Workshop in Pangalengan Village successfully provided BUMDes managers with an in-depth understanding of basic accounting concepts and the application of Excel-based information systems. This activity contributed to improved financial recording skills, which directly supports transparency and accountability of financial management. In addition, the specially designed Excel application has simplified the management of financial transactions, enabling financial reports to be prepared accurately and in accordance with standards. With the implementation of this system, it is expected that

BUMDes can strengthen its role as a sustainable driver of the village economy.

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