

INCREASING THE BUSINESS SCALE OF BUMDES CIPTAGUMATI THROUGH DIGITALIZATION OF ACCOUNTING AND MARKETING

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Abstract

Digitalization of marketing and accounting is a major development in today's business world. With the advancement of technology, many businesses have begun to adopt new ways of marketing and managing finances. Digitalization helps a system become more efficient and effective in marketing products/services and managing finances. Therefore, digital transformation is very much needed to be implemented so that all levels of society can utilize it optimally. In reality, there are still many small businesses that do not understand the importance of developing its business units through digitalizing marketing, and digitalizing financial processes. A Community Service Program with the theme "Increasing the Business Scale of BUMDes Ciptagumati through Digitalization of Accounting and Marketing" has been implemented in Ciptagumati Village, Cikalong Wetan District, west Bandung Regency. This program is carried out through a series of training and counseling activities at the BUMdes business units.

Keywords: Accounting, BUMDes, Business Development, Digitalization, Marketing

INTRODUCTION

Village-Owned Enterprises, or hereinafter referred to as BUMDes, are village economic institutions that have an important role in realizing the welfare of the community, village, and village government. Regarding BUMDes itself, it has been regulated in Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises (PP 11/2021). BUMDes as a legal entity established by the village and/or together with villages to manage businesses, utilize assets, develop investments, provide services, and/or provide other types of businesses for the welfare of the village community. As a representative of the state, the village is obliged to carry out development, both physical development and human resource development, as an effort to improve the quality of life and welfare of the village community (Anggraeni, MRRS 2016)

Ciptagumati Village is located in Cikalongwetan District, West Bandung Regency. Ciptagumati Village has a Village-Owned Enterprise (BUMDes) which has several businesses. The village-owned enterprise has two main roles, namely as an economic institution and a social institution (Izzah, K. D., & Kolopaking, L. M. 2020). BUMDes

Ciptagumati has three business units, namely the market unit, futsal unit, and water unit. The market unit is a village business unit centered in the Warung Jati market. Meanwhile, the futsal unit utilizes the Ciptagumati Village futsal field. The last unit is the Ciptagumati Clean Water Management Unit (UPABC) which supplies clean water to the villagers and surrounding areas.

Ciptagumati Market is one of the important markets in the Cikalong Wetan area. A local market has various benefits, namely as a meeting place for sellers and buyers of various commodities (Aliyah, I. 2020). However, in the process of buying and selling commodities in this market, problems often occur such as delays in updating commodity prices, difficulty in knowing the availability of commodities, and incorrect price information conveyed to buyers. This can make it difficult for buyers to make purchasing decisions and cause inefficiencies in the buying and selling process. To overcome this problem, a system is needed that can facilitate the buying and selling process. One solution that can be applied is to increase the transparency of commodity data through website media publication. Websites can contain more complete information than offline promotional media such as newspapers or magazines (Widiastuti, H., et al 2019). By publishing real-time commodity price and availability data on the website, it is hoped that it can help buyers in making purchasing decisions and increase the efficiency of the buying and selling process.

The water supply unit or referred to as Ciptagumati Clean Water Management Unit (UPABC) provides clean water needs in the village area consisting of 91 customers with an average water usage of 3000 m³. In the BUMDes Ciptagumati water management unit, there are several problems in the form of water discharge that is unable to meet the needs of the community as a whole. There are only a few neighborhood units (RW) in Ciptagumati Village that can utilize clean water managed by BUMDes. This is due to indications of water theft from PVC pipes. The use of PVC pipes from upstream to downstream by passing through several villages has resulted in community jealousy over the water pipes that pass through part of their land.

In terms of water billing, management still uses manual billing and manual data collection system in financial reporting which is considered still lacking. The billing method is still carried out door-to-door by employees. In this program there is expected to be a transformation to ease the burden of work in recording water bill payment reports by using digital financial reporting.

Bumdes has the potential to advance villages and improve the welfare of its people, namely through the implementation of its business management activities (Widiastuti, H., et al 2019). As one of the BUMDes Ciptagumati business units, the Ciptagumati Village Futsal Sports Hall is expected to support village progress in terms of finance. Through the rental of the futsal sports hall, it is hoped that it can increase the village's original income which can then be managed and reallocated for the welfare of the village community. Unfortunately, the Ciptagumati Village Futsal Field BUMDes Unit has not carried out adaptive and effective marketing strategies, which in return affects the implementation of business activities as well as the income of the business unit. To overcome these problems, the community service team has prepared a series of activities involving the community and Bumdes administrators. The activities carried out include various training and counseling that are relevant to the needs of each Bumdes Ciptagumati business unit.

IMPLEMENTATION METHOD

This community service program has a main focus on digitalization of accounting and marketing through a series of activities carried out in Ciptagumati Village, Cikalongwetan District, West Bandung Regency. The implementation of this program by students and lecturers can be divided into two main stages, namely preparation and implementation which can be described as follows:

a. Preparation stage

In order to carry out effective, efficient, and targeted activities, various plans are needed from all people involved, such as the Village Government, BUMDes Managers, and several community leaders.

The preparation stage began with coordination between lecturers and students. Then, the students were directed to divide into sub-groups and discuss all the needs required during the Student Community Service period. To find out the problems and realities that occurred in Bumdes Ciptagumati, the team conducted field observations and interviews with the BUMDes Business Unit managers and several market traders. From the results of these observations and interviews, the team formulated several activities that would be carried out to provide solutions to existing problems.



Figure 1. Survey of Community Service Activity Locations

b. Implementation stage

The initial step in the implementation stage is that each team conducts a survey of each Bumdes business unit. Then based on the survey results, the most appropriate training and counseling activities are formulated for each business unit. The following are details of the implementation stages carried out in each business unit.

1. Market Business Unit

The student team created a website specifically for Ciptagumati as a tool for increasing data transparency of commodity quantities and the latest basic food price data. The contents of the website include:

1. Profile and history of Ciptagumati market
2. Organizational structure of Ciptagumati market
3. Prices of 9 (nine) basic food items are updated every month.

4. Attachments in the form of photos of market conditions from several points

The next activity carried out in this business unit is to provide counseling to the market unit managers regarding website operations. This is done so that employees can edit and update the website as needed. After that, the student team conducted socialization to traders and market consumers regarding the existence of website media, using the method of attaching barcode stickers/links to the website.

2. Water Management Business Unit

The team carried out training activities for employees on accounting digitalization, especially for financial recording and creating customer invoices. This activity is carried out by conducting socialization on the use of excel for data automation and recording, and the use of word for invoice input automation. This training activity is expected to make the process of recording the finances of the water management business unit more efficient and effective.

3. Futsal Business Unit

In the futsal business unit, community service activities are focused on marketing digitalization. In addition to internal discussions, we also discussed with the BUMDes Futsal unit regarding promotions that will be offered on posters and social media. After reaching an agreement, the posters were then printed and distributed to schools located in the Ciptagumati Village area.

In addition to publishing through posters, the team also created social media platform in the form of Instagram as a form of digital marketing that can reach a wider public. Furthermore, we also posted some informative content for customer and potential field users on the new platform. Finally, we also conducted a workshop for the managers of the Ciptagumati Futsal Sports Hall to be able to manage the Instagram account that had been created.

RESULTS AND DISCUSSION

This section presents the main findings of the community service program which aims to increase the scale of the business through the implementation of digitalization. The results were obtained after going through a planning stages for each business unit and implementing various discussions/workshops. The purpose of each activity is to support more efficient, accurate, and appropriate financial management for each business unit.

1. Market Business Unit

To improve marketing digitalization for Ciptagumati local market, the team carried out a series of activities, namely:

- Create a website for Ciptagumati Market that contains the market profile, location, schedule, and prices of basic necessities at Ciptagumati Market at the link bit.ly/pasarciptagumati
- Installing a banner at the entrance to Ciptagumati Market as a sign indicating that the area for Ciptagumati Market to the public.
- Install a barcode on each market block which, when scanned using a smartphone, will direct you directly to the Ciptagumati Market website page

- Conduct website socialization to market managers and provide guidance documents for editing the Ciptagumati Market website.



Figure 2. Website socialization to Ciptagumati Market managers

2. Water Management Business Unit

For the water management business unit, the team made various efforts to digitize the financial process of BUMDes UPABC. Through the training held, the employees were able to share data openly via Google Spreadsheet and create invoices automatically with the techniques provided. We also provided several suggestions to make it easier for employees to implement the billing process, discussing options for printing billing invoices to make it cheaper, and trying to make billing cashless. However, the lack of awareness in paying independently from each consumer resulted in a pileup of bills in the following month. In addition, the cashless payment system has not been prepared properly by employees further research is needed to implement a new payment system.



Figure 3. Training on using Google Spreadsheets and invoice automation

3. Futsal Business Unit

In order to implement digital marketing for the Ciptagumati Futsal Sports Hall, the team carried out a series of activities as follows:

- a. Marketing through modern posters with the aim of promoting and increasing awareness of the existence of the Ciptagumati Futsal Sports Hall as a sports facility for the surrounding community. Increasing digitalization through the barcode scan feature on modern posters that are connected to the Ciptagumati Futsal Sports Hall social media.
- b. Social media workshop for the organizers of the Ciptagumati Futsal Sports Hall with the aim of improving the ability of the employees in managing the Ciptagumati Futsal Sports Hall social media accounts and increasing the exposure of the Ciptagumati Futsal Sports Hall social media account.



Figure 4. Peak seminar and closing of the series of community service activities

CONCLUSION

Village-Owned Enterprises (BUMDes) are one form of entrepreneurship run by the Village and are often the main source of Village Original Income (PADes). Likewise, Ciptagumati Village has BUMDes as the main source of its PADes. There are three business units managed by BUMDes Ciptagumati, the Market Unit is the unit that contributes the largest income to PADes Ciptagumati Village. After conducting a survey to the Bumdes area, it can be concluded that awareness of the importance of digitalization of marketing and finance

in the bumdes is still quite low.

The implementation of the community service program with the topic, "Increasing the Scale of BUMDes Ciptagumati through Digitalization of Accounting and Marketing" has been carried out well. Specifically for the futsal business unit, the employees has succeeded in creating content on social media independently which shows that the activities carried out by the team has creayed changes where participants gain a new knowledge and insights. Several activities carried out to increase digitalization in the water management business unit include workshops on the basics of Excel and automation of invoice creation. This business unit was helped by the digitalization of their financial records and gained knowledge that could improve the efficiency of their financial recording process. For the market business unit, banners were installed at the main door of the Ciptagumati Market, the team also created a website containing information on basic prices and other information. The website that has been created by the Market Unit group is considered to be very helpful for market unit employees in terms of publishing information needed by external parties.

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