

BUMDes Management Through Accounting Information Systems at BUMDes in Cisarua District, West Bandung District

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Abstract: Village-Owned Enterprises were formed to improve the financial capacity of the village government in administering government and increasing community income through various economic business activities in rural communities. However, in reality, the goal of establishing a *BUMDes* in the Cisarua District has not been fully achieved. The understanding of *BUMDes* managers on the importance of *BUMDes* management, especially regarding the *BUMDes* accounting system, has not been fully implemented optimally. Socialization about the importance of professional *BUMDes* management through applying the accounting system is one alternative solution to solve this problem. Through the socialization program that has been carried out, the results obtained are that there is a fairly good understanding of the *BUMDes* managers in several things that need to be addressed in professional *BUMDes* management, namely the participants' understanding of the elements of professional *BUMDes* management and participants' understanding of the need for information technology. In contrast, the understanding of Village Owned Enterprises managers in Cisarua District, West Bandung Regency regarding accounting information systems showed poor results, especially participants' understanding of the accounting system, financial statements, especially equity reports and cash flow statements.

Keywords: Accounting; *Bumdes* Management; Information System

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INTRODUCTION

Law No. 6/20014 concerning Villages positions the Village as a “big force” that will contribute to the mission of a sovereign, prosperous and dignified Indonesia. Villages are the biggest pillar of community welfare. One of the roles of the village government in supporting community welfare is the establishment of Village Owned Enterprises (*BUMDes*). Based on Government Regulation No. 39 of 2010 concerning Village-Owned Enterprises, it is

explained that the formation of Village-Owned Enterprises was formed to improve the financial capacity of the village government in administering government and increasing community income through various economic business activities of rural communities. Attitudes of village government officials in managing the only village fund allocated for *BUMDes* capital must be properly accounted for (Hartikayanti and Jayanti 2020). Transparent village fund management contributes to the success

of *BUMDes*. According to the Secretary-General of the Ministry of Villages for Development of Disadvantaged Regions and Transmigration Anwar Sanusi (April, 2019) *BUMDes* is expected to become an economic buffer in rural areas. Anwar said *BUMDes* is an economic institution born at the same time as the Village Law was enacted. In contrast to cooperatives owned by a group of people, *BUMDes* has full rights for all village communities. One of them is launching the One Village One Company (OVOC) program on December 20, 2018. The OVOC program is expected to be able to multiply the village's potential and become a production centre and provide added value to the village economy. The formation of OVOC is also one of the efforts to form a social enterprise in rural areas.

To achieve the welfare of the village community through the establishment of the Village Owned Enterprises, it encourages those in charge of Village Owned Enterprises to empower *BUMDes* and manage *BUMDes* as well as possible. Professional *BUMDes* management is an absolute thing that needs to be applied to *BUMDes*. Professional managerial management at *BUMDes* will encourage *BUMDes* to become a source of income for rural communities. However, in reality, there are still many *BUMDes* that have not been able to provide high economic benefits to rural communities. This is reinforced by a statement by President Jokowi (11/12/2019), claiming to have received reports of 2,188 Village Owned Enterprises (*BUMDes*) that are not operating (Ramadana, Ribawaanto, & Suwondo, 2010). Meanwhile, thousands of others are not working optimally as a source of village economic income. The suboptimal performance of *BUMDes* was exacerbated by the COVID-19 pandemic that had been going on since the

beginning of 2020; where due to this pandemic condition, the Minister of Villages, Development of Disadvantaged Regions and Transmigration (*PDITT*) Abdul Halim Iskandar said he would revitalize around 27,000 Village-Owned Enterprises operating suspended animation due to economic pressure amid the coronavirus or covid-19 pandemic. Revitalization is carried out by collecting data, mapping, and assisting. Abdul explained that there are 51,000 *BUMDes* in Indonesia. However, of that number, only 37 thousand were recorded to be actively transacting until before the coronavirus entered the country. Unfortunately, the corona pandemic that continues to spread seems to make the activities of *BUMDes* even more difficult. Head of the West Java Community and Village Empowerment Service Bambang Tirtoyuliono said, judging from the administrative area, West Java has 5,312 villages while there are 645 Kelurahan. This means that the proportion of villages is much larger with a very large number of villages. The number of people domiciled in villages is also greater than in urban areas, which seems to be reliable. Currently, said Bambang, there are 4,890 *BUMDes* in West Java, meaning that a few do not yet have *BUMDes*. Of the 4,890 *BUMDes* whose turnover is above 200 million per year, it is recognized that only about 7% or around 200-300 *BUMDes*.

One of the regencies in the working area of West Java Province is the Regency of West Bandung. West Bandung Regency West Bandung Regency is a regency whose establishment is a regional expansion of Bandung Regency. Based on the data, the area of West Bandung Regency is 1,305.77 KM². In the working area of West Bandung Regency, there are 16 sub-districts with a total number of 165 villages, with a total population of 1,616,203 people as of 2019. West

Bandung Regent, As Umbara Sutisna (2019) said, as many as 165 villages in KBB are expected to be able to run *BUMDes*. Cisarua District is one of the sub-districts in the working area of the West Bandung Regency. Cisarua District. The Cisarua District area is located in a mountainous area where the community's economic activities are diverse, namely as farmers, private workers, entrepreneurs, and government employees. Most of the people in the Cisarua sub-district work as vegetable farmers. Located in a mountainous area, the Cisarua District area has many mountain water resources. However, it is not easy to get groundwater because of the area's altitude. The availability of sufficient mountain water can be a superior potential for the surrounding community and the fertile land, which is a valuable natural potential that can produce quite good economic potential coupled with quite beautiful natural geography can be a natural tourism potential that the community can use empower. Around. In addition, because it is located in a mountainous area in the Cisarua sub-district, there are many BTS (Base Transceiver Stations). The establishment of BTS is an opportunity for *BUMDes* to carry out business activities in providing internet services in collaboration with third parties, where the 2 business activities above are being initiated by *BUMDes-BUMDes* in Cisarua District. Cisarua District consists of eight (8) villages namely: Jambudipa Village, Kertawangi Village, Pasirlangu Village, Tugu Mukti Village, Cipada Village, Sada Mekar Village, Pasirhalang Village and Padaasih Village. In every village, there are 1 *BUMDes* with business activities currently running, including businesses in the field of fashion, mushroom production, and others. Based on the observations made, it is known that the problems faced by *BUMDes* in Cisarua District are inadequate managerial skills,

inadequate accounting information system procedures, inadequate transaction records/documents, inadequate forms or proof of transactions, and inadequate internal control, adequate/weak, poor quality financial reports.

Based on the problems found, the formulation of the problem in this community service is:

- How is the application of professional managerial management in *BUMDes* in the Cisarua District?
- How to apply an adequate accounting system to *BUMDes* in Cisarua District.

To help solve the problems mentioned above, the socialization program for professional *BUMDes* management and socialization of the preparation of financial reports is carried out to optimize professional *BUMDes* management and the comprehensive implementation of the preparation *BUMDes* financial reports.

With this outreach activity, it is hoped that several objectives will be achieved, namely:

- To improve the knowledge and managerial skills of *BUMDes* managers to encourage better *BUMDes* performance by increasing superior regional products.
- To improve the quality of financial reports on *BUMDes* in the Cisarua District to be used as a measure of *BUMDes* performance.
- To develop university collaboration with the surrounding community.

Social entrepreneurship is a new business model, which combines a great passion for social mission with discipline, innovation and tenacity as commonly found in the business world. It can be said that social entrepreneurship uses an entrepreneurial mental attitude for social purposes. Social entrepreneurship can be

understood as someone who sees social problems as something that must be improved by using their entrepreneurial abilities to make social change. These problems are mainly in welfare, education and health (Vikaliana & Andayani, 2018). Social Enterprise breaks the paradigm that business activity is not only for personal gain but also provides profit for the surrounding community (Sofia, 2017). Social entrepreneurs initiate social changes that occur in society. As initiators, they have social innovation and capacity in development to provide social impact through social entrepreneurship practices. Social entrepreneurship as a dynamic process is created and managed by individuals or teams (innovative social entrepreneurs) who seek to utilize social innovation with an entrepreneurial mindset to create new social value in the market and society (Vurro & Clodia, 2006).

One of the applications of social enterprise theory is the formation of *BUMDes*. Following Law No. 6 of 2014 concerning Villages, article 1 paragraph 6 explains the definition of village-owned enterprises, namely business entities that are wholly or most of the capital owned by the Village through direct participation originating from village assets which are separated to manage assets services, and other businesses for the greatest welfare of the village community. The concept of tradition is one of the ideas that accompanied the establishment of *BUMDes*. The idea is clear that in addition to being useful for *BUMDES* itself, *BUMDES* can also be used for village development and development, empowering rural communities and providing assistance to the community through grants, social assistance and revolving funds activities the Village Budget has determined.

If the management of these businesses can be carried out properly,

the community will also feel the expected benefits. *BUMDes* management must be carried out comprehensively. Several factors that can support the success of *BUMDes* management are a) resources; b) Community participation and empowerment through *BUMDes*. Participation from all elements of society through community participation to support *BUMDes* activities will be a success factor for *BUMDes* (Yulyana, 2016); c) Government support, both village government, sub-district government, district and city governments, provincial governments to the central government; and d) Cooperation with third parties, the involvement of third parties can also help the success of *BUMDes* management, with the cooperation with third parties, especially third parties can help in the capital sector, marketing and others (Ahmad, 2018).

The factors mentioned above can improve the performance of *BUMDes* so that, in the end, *BUMDes* can have an impact on the welfare of rural communities (Arindhawati & Utami, 2020). Another factor apart from the four factors above that can contribute to the progress and improvement of *BUMDes* performance is the availability of an adequate accounting information system (Ahmad & Al-Shbiel, 2019; I M Alnajjar, 2017; Trabulsi, 2018). An adequate information system can improve the quality of financial reports (Fuadah & Setiyawati, 2020). Implementing the accounting information system will run optimally if managers master information technology (Ishak, Parmin, & Syam, 2020). Mastery and use of technology do not always have to use the most sophisticated technology. However, the willingness of *BUMDes* managers to actively want to learn and follow technological developments will encourage the

achievement of an adequate information system.

METHOD

The methods or forms of activities in this community service are a) Socialization The community service program is carried out in the form of socialization to the management of *BUMDes* in Cisarua District, West Bandung Regency. Socialization is in presenting material to partners related to the problems faced, namely accounting and management aspects. The material that will be presented is expected to provide increased knowledge and understanding, especially in managerial management and the preparation of financial reports, which partners in business activities can then apply; and b) Discussion After the material has been presented, it is followed by a discussion

in the form of questions and answers between the presenters and the participants. Discussions are held so that participants better understand the material that has been presented. Through discussion, socialization is not just a transfer of knowledge but can share experiences and problems facing partners.

Evaluation of the implementation of community service is carried out to find out the benefits or results of implementing previously planned programs. Evaluation is done by comparing the conditions of partners before the program is implemented and the conditions of partners after the program is implemented. In detail, the evaluation design can be seen in Table 1.

Table 1 Evaluation Plan

No	Activity	Indicator	Criteria	Instrument	Time
1	Socialization of managerial management	Partner's understanding of good <i>BUMDes</i> management	Increased understanding of managerial in an organization	1. Observation 2. Questionnaire	2 Weeks
2	Socialization of the introduction of accounting information systems	Partner's understanding of accounting information systems	Improved understanding of accounting information systems	1. Observation 2. Questionnaire	2 Weeks
3	Socialization of <i>BUMDes</i> financial reports	Partner's understanding of <i>BUMDes</i> financial statements	Improved understanding of <i>BUMDes</i> financial reports	1. Observation 2. Questionnaire	

RESULTS AND DISCUSSION

This community service activity is carried out through a socialization program for *BUMDes* accounting information systems and financial reports in Cisarua District, West Bandung Regency, held on August 21, 2021, in Pasirlangu Village, Cisarua District, West Bandung Regency. The socialization activity was attended by representatives of *BUMDes* management

in Cisarua District, West Bandung Regency. In Cisarua District, West Bandung Regency, there are eight *BUMDes*, where representatives from each *BUMDes* send their representatives; apart from being attended by representatives of the *BUMDes* management, the socialization event was also attended by representatives from several sub-districts outside Cisarua District who are

members of the West Bandung Regency *BUMDes* Forum for a total of 4 participants. Who attended the socialization event with as many as 14 participants. Village government officials are represented by the Village Head of Pasirlangu and attended by the Chairperson of the West Bandung Regency *BUMDes* Forum. University representatives were attended by the Head of the Center for Research and Community Service UNJANI.

The socialization activity was filled with material presentations consisting of *BUMDes* Managerial Management material, *BUMDes* accounting information system material and *BUMDes* Financial report material. Before the presenters delivered their presentations, a questionnaire was

distributed to assess the basic understanding or abilities of the participants before the participants received the material to be delivered. The distribution of the questionnaire at the beginning of this material is used as a basis for assessing or evaluating the success of the socialization program where the author hopes that there will be a change in thinking patterns and there will be a significant increase in understanding regarding the management of *BUMDes*, *BUMDes* accounting information systems and *BUMDes* financial reports.

Based on the results of distributing questionnaires to 14 participants before and after the delivery of material on the management of *BUMDes*, the following results can be seen in Table 2:

Table 2 Understanding of *BUMDes* Management

Statement	Before Socialization			After socialization		
	U	NRU	DU	U	NRU	DU
Understanding the procedure for establishing a <i>BUMDes</i>	43.00%	57.00%	-	93.00%	7.00%	-
Understanding of laws and government regulations related to <i>BUMDes</i>	29.00%	57.00%	14.00%	71.00%	29.00%	-
Understanding of business activities that can be carried out by <i>BUMDes</i>	79.00%	21.00%	-	100.00%	-	-
Understanding of professional <i>BUMDes</i> management components	7.00%	79.00%	14.00%	43.00%	57.00%	-
Understanding <i>BUMDes</i> business processes	14.00%	79.00%	7.00%	86.00%	14.00%	-
Understanding the potential of the village	57.00%	43.00%	-	93.00%	7.00%	-
Understanding working capital	64.00%	36.00%	-	86.00%	14.00%	-
Professional understanding of <i>BUMDes</i> financial management	-	86.00%	14.00%	43.00%	43.00%	14.00%
Understanding computer technology can help manage <i>BUMDes</i> finances accurately	64.00%	29.00%	7.00%	71.00%	29.00%	-
Average	39.67%	54.11%	6.22%	76.22%	22.22%	1.56%

Table 2 shows the achievement of socialization of *BUMDes* management, namely an increase in the understanding of participants (*BUMDes* managers) related to professional *BUMDes* management. The percentage of

participants' understanding shows this increase in understanding before and after participating in the socialization, which is 36.55% with details before socialization, 39.67% of participants on average do not understand how to

manage BUMDes professionally. In comparison, after socialization, it is 76.22%. Although there is an increased understanding of good *BUMDes* management, this increase has not been achieved optimally where there is still a lack of understanding of participants regarding professional *BUMDes* financial management, lack of understanding of participants regarding the elements or components of good *BUMDes* management, and lack of understanding of *BUMDes* managers regarding the use of computers or technology to assist managing *BUMDes* finances. There is still a lack of understanding among the participants regarding the management of the *BUMDes*, indicating that there are still problems that must be addressed to achieve the success of the *BUMDes* as

the wheel of the village economy in Cisarua District, West Bandung Regency. Participants reached the highest level of understanding after socialization regarding the *BUMDes* business process. Professional *BUMDes* management will encourage *BUMDes* performance to be better, and the opposite condition if *BUMDes* is not managed professionally, then *BUMDes* performance will decrease. This is following the results of community service (Rahmawati, 2020) that the management of *BUMDes* in West Regency is not optimal.

Based on the results of distributing questionnaires to 14 participants before and after the presentation of the accounting system material, the following results can be seen in table 3:

Table 3 Understanding of Accounting Information Systems

Statement	Before Socialization			After socialization		
	U	NRU	DU	U	NRU	DU
Understanding the importance of financial information for the progress of <i>BUMDes</i>	85.71%	14.30%	-	100.00%	-	-
Pemahami tentang sistem akuntansi yang diperlukan <i>BUMDes</i>	57.00%	29.00%	14.00%	57.00%	43.00%	
Understanding of the accounting process for <i>BUMDes</i>	29.00%	57.00%	14.00%	100.00%	-	-
Understanding the importance of <i>BUMDes</i> accounting records	71.00%	29.00%		100.00%		
Understanding the importance of submitting financial reports	79.00%	21.00%		100.00%		
Understanding that the financial performance of <i>BUMDes</i> needs to be measured periodically	57.00%	36.00%	7.00%	71.00%	29.00%	
Understanding of financial accounting standards for <i>BUMDes</i>	14.00%	64.00%	22.00%	64.00%	38.00%	
Understanding the purpose of <i>BUMDes</i> financial statements	64.00%	36.00%		86.00%	14.00%	
Understanding the components/types of <i>BUMDES</i> financial statements	43.00%	43.00%	14.00%	64.00%	29.00%	7.00%
Understanding of financial statements Remaining Operating Results / Profit and Loss	14.00%	79.00%	7.00%	64.00%	36.00%	
Understanding of the Equity change report	29.00%	64.00%	7.00%	43.00%	57.00%	
Understanding of balance sheet/financial position laporan	21.00%	57.00%	22.00%	43.00%	57.00%	
Understanding the Cash Flow Statement	29.00%	57.00%	14.00%	57.00%	43.00%	
Understanding of notes to financial statements	43.00%	50.00%	7.00%	71.00%	29.00%	
Average	47%	44%	9%	72%	35.00%	0.50%

Based on Table 3 above, it can be seen that there is still a poor understanding of the participants regarding the *BUMDes* accounting information system. This condition is evidenced by the increase in the average understanding of participants before the socialization by 47%. After participating in the socialization, their understanding of the participants about the accounting system increased to 72%. Thus the increased in participants' understanding of accounting information systems by 25%. The biggest change in understanding was participants' understanding of the accounting process 71%. After socialization, the lowest participant's understanding of the *BUMDes* accounting system was regarding the accounting system required by *BUMDes* and the preparation of reports on changes in equity. Overall there is still a lack of understanding of participants by 0.5% and a lack of understanding of participants regarding accounting information systems by 35%, especially regarding the understanding of the components of the *BUMDes* financial report, the purpose of preparing the *BUMDes* financial statements and understanding of the preparation of the cash flow report.

Based on the socialization results, it can be concluded that there is an increase in participants' understanding of *BUMDes* management and accounting information systems. Application of accounting information systems in Cisarua District, West Bandung Regency. Based on the achievement of the socialization program, continuous assistance from academics is still needed as a form of community service to achieve an optimal change in the mindset of *BUMDes* managers regarding the importance of accounting information systems and supporting the professional development *BUMDes*

management. Changes in the mindset of the *BUMDes* managers, especially the increasing understanding of the *BUMDes* managers regarding the implementation of the accounting system, will encourage accountability, transparency and progress of the *BUMDes* organizations. This statement follows the results of the dedication La Suhu, M Jae, & Sosoda (2020) that as a business entity, in the management of *BUMDes*, it is also necessary to have accountability for the entire series of activities. For *BUMDes*, one form of accountability for *BUMDes* management is submitting financial reports following applicable accounting standards to the village government (Village Head). Zahra, Amir, Masdar, & Putrianti, (2020), based on the results of community service in Sakinah Jaya Parigi Village stated that the *BUMDes* financial report, if likened to it, is the heart of all *BUMDes* activities. Is the *BUMDes* business profit or loss? How much is the turnover of *BUMDes* in a year? The answer is in the *BUMDes* financial report. Financial statements also show what management has done or management's responsibility for the resources entrusted to it (Kurniawan, 2014).

Users who want to see what has been done or what management is responsible for doing so so that they can make economic decisions. The presentation of financial statements prepared based on appropriate accounting standards will also encourage the achievement of transparency in the presentation of financial statements. In accordance with the results of community service carried out by Irawati & Martanti (2017) which states that the transparency of *BUMDes* financial reports is expected to all elements of society know the information contained in the financial statements. Financial information aims

to provide information to the public and provide useful information in consideration of decision making and a form of accountability. In addition, it is hoped that the information obtained will be useful in monitoring any activities in *BUMDes*.

To assess the success of implementing community service, the authors also evaluated by distributing questionnaires filled out by participants. The results of the implementation evaluation are presented in Table 4.

Table 4 Implementation Evaluation

NO	STATEMENT	EVALUATION				
		Bad	Not enough	Enough	Good	Satisfying
Speaker						
1	Over matter	-	-	-	50%	43%
2	Communicative	-	-	-	50%	36%
3	Interesting	-	-	-	64%	7%
4	Attractive audio-visual presentation	-	-	-	57%	14%
5	Serving method	-	-	-	71%	29%
6	On time	-	14%	21%	36%	29%
	Average		2%	4%	56%	26%
Theory						
7	The objectives/objectives of the seminar are clear	-	-	7%	57%	36%
8	Relevant to participant needs	-	-	-	64%	36%
9	Useful for participants	-	-	-	50%	50%
10	According to my expectations	-	-	7%	57%	36%
11	Sufficient material coverage	-	-	7%	64%	29%
12	In accordance with industrial development	-	-	14%	64%	21%
	Average			6%	59%	35%
Infrastructure						
13	Complete seminar kits	-	-	21%	36%	43%
14	Complete audio-visual facilities	-	-	21%	50%	29%
15	Coffee break and lunch are adequate	-	-	7%	43%	50%
	Average	-	-	16%	43%	41%

Based on Table 4, the implementation evaluation table, it can be seen that in the participant's assessment of the speaker, 56% of the participants stated that the speaker was in the good category with the highest achievement of mastery of the material from the speaker by 43%. For the material, the average participant gave a good rating of 59%, with the highest achievement regarding the clear objectives/objectives of the seminar and the material presented according to the needs of the participants. On average, for facilities and infrastructure, participants gave a good rating of 43%, with the highest achievements for coffee breaks and provision of lunch. Based on the achievement of the evaluation, it can be concluded that the implementation of

community service in the form of socialization of information systems and *BUMDes* financial reports has been going well.

CONCLUSION

Based on the results of the socialization that has been carried out, it can be concluded that: 1) There is a fairly good understanding from the participants or the *BUMDes* manager to manage the *BUMDes* professionally, but there is still an understanding of the *BUMDes* managers that must be improved, especially regarding the participants' lack of understanding about the elements or components of good *BUMDes* management, as well as the lack of understanding of the *BUMDes* managers regarding the use of

computers or technology. To help manage *BUMDes* finances; 2) There is still a poor understanding of the *BUMDes* participants or managers regarding the accounting information system, the misunderstanding and lack of understanding of the participants regarding the accounting information system that needs and still needs to be addressed and improved, namely the *BUMDes* managers' understanding of the *BUMDes* accounting system, understanding of the components of the *BUMDes* financial report, understanding of the preparation of cash flow statements; and 3) Based on the results of the socialization, it shows that the *BUMDes* in Cisarua sub-district, West Bandung regency, still requires continuous assistance from academics to be able to realize professional *BUMDes* management so that the goal of establishing *BUMDes* as a village economic wheel can be achieved.

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