

## THE PROVISION OF ACCOUNTING AND FINANCIAL SUPPORT FOR *BUMDES*

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### *Abstract*

Bunutin Village is situated inside the administrative boundaries of Bangli District, which is located in the regency of Bangli. The implementation of this PKM holds significant importance due to the various challenges encountered by *BUMDes* Panca Sedana Sari Bunutin. These challenges encompass human resources, company type, capital, professionalism, community support and trust, as well as planning. The implementation of *BUMDes* aims to foster collaboration among community institutions, leading to enhanced effectiveness in promoting equitable community welfare. The establishment of *BUMDes* is predicated upon the assessment of the village's needs and potential, with the aim of enhancing the welfare of the community. Hence, it is imperative to implement substantial measures in order to ensure the effective, efficient, professional, and autonomous management of *BUMDes*. The process of generating financial reports for every company, including *BUMDes*, necessitates diligent execution. Financial reports play a crucial role in assessing the financial standing and operational effectiveness of a corporate entity. The financial reports now utilised employ a manual system and do not adhere to the prescribed financial accounting standards. One potential solution to address this issue is to provide training to managers on the utilisation of computer-based accounting programmes. The current state of business management is deemed insufficient, necessitating the provision of comprehensive education on the subject. This will enable individuals to effectively harness the potential of their communities. Based on the findings obtained from the service conducted on May 17, 2023, which was attended by all *BUMDes* (Village-Owned Enterprises) across the Bangli district, it was observed that a significant number of *BUMDes* administrators had not submitted financial reports for their business activities. This lack of reporting was attributed to a limited comprehension of accounting terminology and processes among the administrators. There are only 27 *BUMDes* (Village-Owned Enterprises) that have achieved development and possess the capability to generate financial reports and get comprehensive explanations pertaining to *BUMDes* accounting principles and financial guidance. The forthcoming year, the director of the Community and Village Empowerment service expresses the desire for Warmadewa University to sustain its current service while exploring alternative subject matters. Additionally, the director aims to provide more comprehensive guidance to *BUMDes* administrators in the meticulous preparation of financial reports.

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## INTRODUCTION

A village can be defined as a communal entity characterised by adherence to norms and customary law, occupying a demarcated geographical region. Its cohesiveness stems from deep-rooted familial connections and a shared sense of political, economic, social, and security concerns. The village possesses a collectively elected management structure, possesses specific assets, and possesses the autonomy to govern its internal affairs.

Bunutin Village is among the nine villages located under the administrative boundaries of Bangli District. Bunutin hamlet is accompanied by four adjacent villages, notably the hamlet located to the north of Tamanbali Village. Located to the south of Sidan Village in Gianyar, and to the east of Guliang Kanginan Tamanbali. The location of Tanggahan Peken Village is situated to the west.

The overall land area of Bunutin village measures 474 hectares. The village is geographically partitioned among multiple banjars, specifically Banjar Bunutin, Banjar Dadia Puri, Banjar Selati, Banjar Dukuh, and Banjar Guliang Kawan, accommodating a total population of 4,379 individuals. Situated at an elevation of 300 metres above sea level, the geographical location of the Bunutin village exhibits favourable conditions for cultivating primary crops such as rice, maize and many secondary crops. The majority of individuals get their livelihoods from the agriculture industry, while there are other individuals engaged in occupations like as public service, military personnel, police officers, educators, professors, and business owners.

The implementation of *BUMDes* aims to foster collaboration among community institutions, leading to enhanced efficiency in the pursuit of equitable community welfare (Zulkarnaen, 2016). The formation of *BUMDes* is predicated upon the assessment of the village's needs and potential, serving as a concerted endeavour to enhance the welfare of the community. Hence, it is imperative to implement substantial measures in order to ensure the effective, efficient, professional, and autonomous management of *BUMDes*.

The *BUMDes*, or Village-Owned Enterprises, is a corporate entity that has historically been a prominent programme under the purview of the central government. However, its recognition and awareness among the general public appear to have emerged relatively late. The limitations pertaining to the calibre of human resources (HR) also serve as a hindrance to the advancement of *BUMDes*. The issue encountered by *BUMDes* Panca Sedana Sari pertains to inadequate preparation of financial reports, which do not adhere to the prescribed financial accounting standards. The bookkeeping process, as currently practised, focuses solely on

documenting the inflow and outflow of cash during transactions, neglecting the adherence to established accounting principles. The lack of knowledge and understanding of accounting processes and standards among *BUMDes* administrators is the underlying reason for this situation.

It is important to conduct the preparation of financial reports for each company, including *BUMDes*. Financial reports play a crucial role in assessing the financial status and operational effectiveness of a corporate entity. The issue faced by the partner pertains to the utilisation of a manual system for financial reporting, which does not align with established financial accounting standards. One potential solution to address this issue is to provide training to managers on the utilisation of computer-based accounting programmes. Furthermore, it is evident that there is a deficiency in business management. This insufficiency can be addressed by imparting comprehensive knowledge on the subject, so enabling individuals to effectively harness the potential of their respective communities.

## **METHOD**

The administrators of *BUMDes* organised a community service initiative in the Bangli district, namely at the Bunutin Village Perbekel office, on May 17<sup>th</sup>, 2023. The implementation of the PKM programme for community business groups was executed through a series of activities including socialisation, mentoring, training, and technology transfer. Support is extended to the management members of *BUMDes*. The activities conducted encompass counselling and training sessions focused on the accounting and finance aspects of *BUMDes*, as well as the introduction and implementation of accounting technology utilising an Accounting Information System.

In order to enhance efficiency in the field, the implementation of this PKM activity necessitates the preparation of work processes in the following manner: a) Assessment of the geographical location, employing a collaborative method with administrators of *BUMDes* as strategic partners; b) The present inquiry pertains to interviews conducted to gather information on the challenges encountered by Badan Usaha Milik Desa (*BUMDes*), with a specific focus on the questions posed and the corresponding responses provided. The field crew provided material illustrations to the group participants; c) The utilisation of technology transfer practises proves to be advantageous in the context of preparing financial reports that adhere to the financial accounting requirements for businesses lacking public accountability, commonly known as SAK ETAP; d) The culmination of the assessment of the outcomes of the service

provided to *BUMDes* administrators commences with the evaluation process, dissemination of information, and guidance, so enabling community groups to enhance their proficiency and understanding in accounting and management.

## **RESULTS AND DISCUSSION**

### **Benefits Obtained**

The partners experience economic and social effects through their comprehension and commitment to sustain their involvement. This is demonstrated by their assistance in generating financial reports for *BUMDes*, utilising a computerised Accounting Information System program developed by BPKP. Additionally, partners contribute to the execution of PKM by leveraging their capabilities to convene *BUMDes* administrators from across the Bangli district and arrange a dedicated space for the provision of support and sustenance.

### **Inhibiting factors/obstacles, supporting factors and follow-up**

One of the primary challenges faced by this PKM initiative is the heterogeneous conditions of *BUMDes* administrators. While some administrators possess a comprehensive understanding of accounting principles and the Chart of Accounts (COA) for implementing the *BUMDes* accounting information system (AIS) programme, others lack proficiency in accounting knowledge. This includes a limited comprehension of the data input process and the necessary steps involved in utilising the AIS programme.

The determining factor lies in the level of commitment exhibited by *BUMDes* management in accepting the service team, as well as their preparedness to sustain the provision of services in the future. This includes offering assistance in the preparation of financial reports based on the SIA framework, in accordance with the programmes outlined by the Bali Province Representative Financial and Development Supervisory Agency (BPKP).

The solution and subsequent actions involve our ongoing capacity to offer support in the preparation of financial reports. Due to the significant number of *BUMDes* (Village-Owned Enterprises) that have yet to submit their financial reports, the university intends to dispatch qualified students to assist *BUMDes* administrators. In order to incentivize student participation, the university plans to offer academic credits to those who volunteer for *BUMDes*.

The subsequent strategy entails delivering instruction on the tax-related facets of *BUMDes*, taking into account that *BUMDes* already own a Taxpayer Identification Number (NPWP). Consequently, it is necessary for them to assume responsibility by submitting Periodic SPT and Annual SPT reports, and to be guided on the accurate calculation of taxes.

In order to advance the realisation process, it is recommended to engage with the Bangli Regency Community and Village Empowerment (PMD) office. Through this collaboration, the agency can establish a structured framework for conducting regular tax training sessions and extend invitations to *BUMDes* administrators to participate in the PKM programme.

It is imperative to prioritise the continuation of this service, given the significance of sustaining the stability of *BUMDes* enterprises in the Bangli region. The forthcoming initiative would entail the involvement of pertinent departments to offer synchronised guidance across essential agencies, with the aim of fostering the advancement and development of *BUMDes* in Bangli Regency.

## CONCLUSION

The PKM's conclusion asserts that through the implementation of PKM in the form of providing support for *BUMDes* accounting and management, *BUMDes* will gain a comprehensive understanding of the obligations they are required to fulfil. This is particularly important as *BUMDes* utilise both government and community funds, necessitating their adherence to relevant regulations and the need for accountability. Recommendations that can be proposed include the continuous implementation of PKM initiatives to effectively activate and enhance all facets. This would instill confidence among *BUMDes*, ensuring that their financial reports adhere to established accounting standards.

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