



TRAINING AND IMPLEMENTATION OF ACCOUNTING SYSTEMS IN BUMDES IN BONE BOLANGO REGENCY GORONTALO

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Article history:	Abstract:
Received: 6 th August 2023 Accepted: 4 th September 2023 Published: 7 th October 2023	There are 160 villages in Bone Bolango Regency, this number is very potential to be developed into a place of employment for the local community. But the problems that arise in the field, from a total of 160 villages, not all villages have formed BUMDes even those that have been formed and are active in business activities in the last 3 years have only been around 15 Bumdes, then this has become a major problem and a difficult task for the Government Office Bone Bolango Regency Village in spurring villages to have BUMDes. The aim of community service is to help the village government office and Bumdes that have been formed in Bone Bolango district in carrying out good financial management and in accordance with generally accepted accounting using a simple accounting application. There is also the target is BUMDes management understands and understands about a good financial management system. This activity will greatly assist the BUMDes management to run the program and its financial system. Activities that will be carried out are socialization and training. The results of this activity make a Ms. Excel files to assist Bumdes in carrying out accounting books.

Keywords: BUMDes; Accounting; Socialization; Training.

INTRODUCTION

Village-Owned Enterprises (BUMDes) are village business institutions managed by the community and village government in an effort to strengthen the village economy and are formed based on village needs and potential. BUMDes is a pillar of economic activity in the village which functions as a social institution and a commercial institution. The establishment of BUMDes was based on UU No. 32 of 2004 jo. UU No. 23 of 2014 concerning Regional Government, UU No. 6 of 2014 concerning Villages as well as PP no. 72 of 2005 concerning Villages. In Law no. 32 of 2004 in conjunction with UU No. 23 of 2014 concerning Regional Government. The potential of BUMDes as independent business institutions of village communities in providing the welfare of their own village communities. So that the existence of villages both as government institutions and as unitary entities of customary law communities becomes very important and strategic. As government institutions, villages are the spearhead of providing services to the community. Meanwhile, as legal community unitary entities, villages are the very strong basis of the Indonesian nation's social system. so that it can become a strong foundation for the development of stable and dynamic political, economic, socio-cultural and defense systems. So that the village is a miniature and an excellent sample for closely observing the interactions between the government and its people. And it is through design that village-owned enterprises can be organized by referring to village regulations which are based on regional regulations.

Through village fund allocation, villages or sub-district villages have the opportunity to manage village development, government and social affairs autonomously. Village fund allocation is funds given to villages originating from central and regional government financial balance funds received by the Regency/City. The allocation of allocations and the fact that it is a manifestation of the village's complaints to hold otonomi-kegiatan growth and development to follow the growth of the Sand and Acceleration of the Diversity, Participation, Original Autonomy, Democratization, Community Empowerment and Improve the Role of the Village Government in Providing Fishermen and Improves the Welfare of the Community and Acceleration Okasi and ADEASE is very high in the development of the development of the region, which is left in the development of the development system. The implementation of village fund allocation is aimed at physical and non-physical programs related to village development indicators, including education level, community income level and health level.

To achieve national development goals, villages are the leading government agents that can reach real target groups who wish to prosper, namely by establishing a business entity, namely a Village-Owned Business Entity, which is in accordance with Minister of Home Affairs Number 39 of 2010 concerning Village-Owned Business Entities, which

states that "to increase the financial capacity of village governments in administering government and increase community income through various economic business activities of rural communities, village-owned business entities are established in accordance with village needs and potential".

It is hoped that Village BUMDes will also be able to stimulate and move the wheels of the rural economy. The economic assets in villages must be fully managed by the village community. The substance and philosophy of Village BUMDes must be imbued with a spirit of togetherness and self-help as an effort to strengthen the economic aspects of their institutions. At this stage, BUMDes will move in harmony with efforts to increase sources of local village income, mobilize community economic activities, where the role of BUMDes as an umbrella institution is to provide shelter. This effort is also important in the framework of reducing the role of free riders who often increase transaction costs in community economic activities through the practice of loan sharks.

There are 160 villages in Bone Bolango Regency, this number has the potential to be developed into employment opportunities for the local community. However, the problem that arises in the field is that out of a total of 160 villages, not all villages have formed BUMDes, even those that have been formed and are active in business activities in the last 3 years there are only around 15 Village BUMDes, so this is a big problem and a tough task for the Village Government of Bone Bolango Regency in encouraging villages to have BUMDes. BUMDes. In managing BUMDes, a professional system and management is really needed so that it can be consistent in the business continuity of the BUMDes, hence the problems that occur in BUMDes in Bone Bolango Regency. namely: the managers of BUMDes who have been selected are not yet ready to manage BUMDes both from a management and financial system perspective. So that a financial and management management system does not yet exist to be implemented in BUMDes. Based on the problems faced, it is necessary to take good action in the form of outreach and training to villages whose management has been established but which is not running as expected.

Financial reports are a product produced by the field or discipline of accounting. Therefore, competent human resources (HR) are needed to produce quality financial reports. Human resource competency is the ability of a person or individual in an organization (institution) or a system to carry out its functions or authority to achieve its goals effectively and efficiently.

The target to be achieved in this community service activity is to assist the village government and BUMDes that have been formed in Bone Bolango district in carrying out good financial management and in accordance with generally accepted accounting by using simple accounting applications.

The expected output in this community service activity is to regulate and organize financial administration institutions so that this can equip the community who are the administrators of BUMDes to understand their main tasks and responsibilities in managing BUMDes funds, and can expand the business fields they are engaged in so that the welfare of the community increases.

METHODS

Various components of village power have established Village-Owned Business Entities (BUMDes) as a legal umbrella for developing assets that can be used as a source of sustainable livelihood (Abdur Rozaki, 2019). The implementation method for community service activities is carried out in several stages, so as to produce useful activities and so that the BUMDes are able to work well and optimally.

Thus, the stages or steps carried out in this activity and the solutions offered to overcome problems contain the following things.

a. Providing a seminar on the BUMDes financial system consisting of:

1. Introduction to Accounting.
2. Introduction to Financial Management.

b. Providing training on village accounting and village management.

Training is a process that has been planned to modify individual behavior, knowledge and skills through intense learning experiences in order to obtain more effective performance in various activities or activities (Ayu & Damayanthi, 2018).

Through the socialization of a web-based BUMDes accounting system, web-based BUMDes accounting training in recording and reporting BUMDes finances, strengthening BUMDes governance as well as monitoring and evaluation (Erlina.Sirojuzilam, 2020)

RESULTS AND DISCUSSION

A village-owned business entity (or abbreviated as BUMDes) is a village business that is managed by the village government, and has a legal entity. The village government can establish a village-owned business entity in accordance with the needs and potential of the village. The formation of a village-owned business entity is determined by village regulations. The management of village-owned business entities consists of the village government and local village communities (Mandiri, Ponggok, & Priharjanto, 2019). Financial reports are one of the most important things in business and business activities, when the financial reports held by a company are clear and can be understood by company leaders and company owners, then there will be good and correct analysis and action in a policy in that company. The process of preparing BUMDes financial reports is prepared in a service financial report format and only makes profit and loss reports and capital reports, the financial accountability process has been carried out well which is proven by the understanding of BUMDes members regarding the reports that are reported even though only in the form of simple

financial reports (Dwidiyantini, Luh, Erni, & Sujana, 2017).

BUMDes also need good and correct financial reports, because BUMDes uses government funds so accuracy is needed in using the funds so that in the future undesirable things do not happen, such as misappropriation of funds and so on.

In this community service activity, two types of activities are required, namely, firstly, socialization activities or providing material about accounting, and secondly, practical or direct training is carried out for the finance department and selected or already selected Village BUMDes apparatus.

Socialization and Training

This socialization activity aims to provide knowledge to BUMDes administrators about good accounting and finance in a business or business in several villages where BUMDes management has been established. The performance of BUMDes is of course greatly influenced by the performance of management and existing employees. Thus, if you want to improve the performance of the BUMDes organization, the capabilities of BUMDes administrators (management and employees) need to be improved.



Picture 1. Socialization & Training in Olele village

BUMDes in this village has been formed, but does not yet have good financial reports. The type of business being run is a fishing boat business. Because this area is a coastal and marine area with abundant marine products, it requires fishing boats, while many people in Olele village still don't have fishing boats. BUMDes recruits people to fish using these boats.



Picture 2. Socialization & Training in Botubarani village

Botubarani Village is an area for beach tourism and diving with whale sharks, but the Botubarani Village BUMDes has not taken a big role in managing this business, because the existing BUMDes have not been managed professionally and are still constrained by their financial reports.

Product Results

This community service aims to improve the capabilities of BUMDes devices, especially the financial section regarding knowledge of accounting and financial reporting in general. So that BUMDes devices are able to carry out their business properly and correctly, a system or application product must be produced so that BUMDes devices are not confused or constrained in carrying out their duties in managing BUMDes finances. This application product offered to villages in the Bone Bolango district is a device Simple and systematic financial reporting software made from Ms. Excel. This software

is very helpful for Village-Owned Enterprises in managing their business because it contains complete journal recording and produces a financial report, so that this financial report can be used for reporting to the village and tax authorities.

General ledger

General journals are initial recordings carried out in business or business activities in storing transaction activities that occur in the company. The meaning of a journal or daily record is a special form used to record each transaction, based on documents/transaction evidence, chronologically according to the accounts affected in a certain amount by debiting or crediting.

Ledger

The General Ledger is a recording of all the totals in accounting business accounts, for example the total or amount of remaining cash accounts. The General Ledger is a record that contains a collection of accounts which form a separate and interconnected unit.

Trial balance

The Balance Sheet is a combination of all the total accounts contained in accounting transactions during 1 accounting period. The source of recording the balance sheet is the ledger. If the company uses a staff account (three or four columns), the preparation of the balance sheet simply records the last balance of each ledger account.

Income statement

In a business venture,

The new profit report is one of the reports that is given great attention or highlighted as important in determining the track and progress of a business running well or smoothly. An income statement is a report that shows the ability of a company or business entity to generate profits during a certain period. In the income statement there are nominal account elements, namely income accounts and expense accounts.

Statement of changes in capital

The capital changes report is a report to find out the remaining amount of capital that has been invested by capital owners in the company, in this case the village that is above the BUMD. The equity change report is a report that describes changes in a company's equity in a certain period.

Balance Sheet Report

The balance sheet report is a financial report determining whether finances are balanced in terms of assets and liabilities in the company, so from this balance sheet report we can find out the company's assets, company capital and company debt. The balance sheet is a financial report that describes the financial condition of a company on a certain date. The balance sheet presents real accounts, namely assets, liabilities and capital.

The implementation of socialization and training in management and accounting skills for BUMDes administrators received a positive response from the training participants who were BUMDes administrators and village officials. All participants provided feedback that this socialization and training was very beneficial for improving the management and accounting skills of BUMDes.

CONCLUSION

Socialization and training of the accounting system in Bone Bolango Regency, in this case for BUMDes officials, is very important, it was found by researchers that almost all village officials do not understand a good and general standard accounting financial system, so with the Ms. Excel software, BUMDes devices in Bone Bolango Regency can carry out business properly and correctly without having to have any more difficulties in recording finances and reporting finances to the authorities who receive reports and to the office. tax. The implementation of socialization and training in management and accounting skills for BUMDes administrators received a positive response from the training participants who were BUMDes administrators and village officials. All participants provided feedback that this socialization and training was very beneficial for improving the management and accounting skills of BUMDes.

Suggestions for the Bone Bolango Regency government, especially the Community and Village Empowerment Service, to be more aggressive in carrying out accounting outreach and training

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