



## Village Owned Enterprise Financial System Management

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### ABSTRACT

In order to make the BUMDes program successful, the community service activity team, the Accounting Department of the UMI Faculty of Economics and Business, held a community service activity entitled Management of the Financial System of Timbuseng Village-Owned Enterprises, Patalassang District, Kab. The results achieved after this activity were increasing the knowledge of village officials and BUMDes officials (BUMDes chairmen and members/staff) regarding how to manage finances in terms of recording accurate, transparent and accountable budget items. The service team also provides hands-on training in the form of case examples and solutions related to the financial management of Village-Owned Enterprises to the community, especially village officials who manage BUMDes. This training process was also carried out by sharing and discussing the problems faced by partners and the service team immediately responded by providing solutions related to the obstacles encountered. From the results of guidance and counseling to partners regarding increasing understanding and knowledge about BUMDes governance, it appears that the partners have maximized results. This is because the information that partners have so far obtained is minimal and there has even been a mistake in the special management of recognition and in terms of legal entities so that through guidance and counseling, accurate information is provided for partners.



## Introduction

The village is a potential place for the economy of a country. Here is a lot of potential that can be developed, besides that there are also many natural resources available in it. Until the government realizes this, villages cannot develop and remain left behind. However, when the government realized the great potential of the village, they issued a policy, namely Regional Autonomy, so many regions took advantage of this to develop their territories, especially developing their villages. One of the activities carried out is a village-owned enterprise (Junaid et al., 2019).

Village-owned enterprises (Bumdes) are village businesses managed by the Village Government, and are legally incorporated. The Village Government can establish a Village-Owned Enterprise in accordance with the needs and potential of the Village. The establishment of Village-Owned Enterprises is stipulated by Village Regulations. The management of Village Owned Enterprises consists of the Village Government and the local village community. Capital

for Village-Owned Enterprises can come from the Village Government, community savings, assistance from the Government, Provincial Government and Regency/City Government, loans, or equity participation from other parties or production sharing cooperation on the basis of mutual benefit. Village-Owned Enterprises can make loans, which can be done after obtaining BPD approval.

Basically, the establishment and management of BUMDes is a manifestation of managing the village's productive economy which is carried out in a cooperative, participatory, emancipatory, transparent, accountable and sustainable manner. For this reason, it requires serious BUMDes management so that it can run independently, effectively and professionally. The role of accounting knowledge is very much needed in managing BUMDes funds in every village. Accurate, transparent, and accountable financial reports are very much needed as a form of accountability for financial management from Village-Owned Enterprises (BUMDes) to the government and as a basis for decision making in an effort to realize good governance. the good one.

Referring to the Vision of Gowa Regency, namely the realization of a quality, independent and competitive society with good governance, and seeing that understanding of the management of BUMDes in Timbuseng Village is still very minimal and of course to achieve its goals BUMDes uses means of fulfilling community needs in the form of goods and services. service. Community needs that must be met are basic needs, apart from that business provision for the community is also one of the responsibilities of BUMDes. Based on this data, we are interested in holding community services, in this case the people of Timbuseng Village, Kec. Patalassang, Gowa Regency, especially the manager of Village-Owned Enterprise Funds and or other village officials related to the management of BUMDes.

## **Methods of Implementation of Activities**

The method applied to the implementation of this IbM activity program is the provision of science and technology training materials and training to the Partner group. The determination of partners was based on surveys and previous discussions with the Head of the Timbuseng Village, which were targeted at the community, especially village officials, namely BUMDes managers. Partners will then be given training, in the form of theory and examples in compiling BUMDes funds with accounting knowledge.

The method used in the training is a comprehensive training method, which is to train all Partner participants. Programs that have been agreed with partners are carried out using the following methods:

1. The method of delivering information directly with the lecture method from the service team,
2. Accounting preparation training/training to open up their insights in managing BUMDes.
3. Training related to capturing business opportunities easily and quickly according to the type of BUMDes that focuses on financial business
4. Discussion and question and answer sessions between the service team and participants related to the material that has been provided.

For that, a plan is needed that covers the implementation of activities and program evaluation.

The program implementation plan and program evaluation are as follows:

#### *Activity Implementation Plan*

*Preparation: the activities carried out include.*

1. Socialization to partners, Village Community To Village Head and Head of BUMDes
2. Appoint one person as the field coordinator to facilitate communication during the activity.
3. Meetings with Partners, members of the partner group to discuss the schedule for the Training activity program and agreed with the activity implementing team;
4. Socializing the program to partners. Partners who will take part in the activity are 10-30 people from members of the Timbuseng Village community.
5. Preparation of modules that contain information and tutorials related to the preparation of accounting for BUMDes management.

*Provision of training:*

1. Mentoring/training where the training implementation team will act as a guide in carrying out activities made together with partners.
2. Mentoring and counseling offered by the training implementation team to partners for consideration. If it is approved, then the next activity will be carried out.
3. Evaluation of Activities: after carrying out training activities/training of the entire series of program activities, participants will be evaluated
4. At the end of the training program, individual participants already understand the preparation of accounting for BUMDes management.

## **Findings and Discussion**

### *Implementation of Activities*

The results achieved after this activity were increased knowledge of housewives and PKK Team mothers regarding effective and efficient household financial management. Manage finances so that the stake is not bigger than the pole. The dedication team also provides tips and tricks regarding the placement of financial posts to avoid a deficit. From the results of the presentation to partners regarding tips and tricks for household financial management, it appears that the maximum results from the partners are the enthusiasm of the participants with positive feedback through question-and-answer sessions and sharing sessions from the participants regarding the material that has been presented. The situation experienced by housewives on average is that there is no well-managed financial management because it looks at the income that housewives receive on average daily income. Therefore, the service team provides solutions related to increasing household finances by developing entrepreneurship through online sales or becoming a product reseller.

The service team also provides examples of online sales through the E-Commerce platform, Instagram or through Makassar Dagang via Facebook. The service team explained that online sales through this platform were classified as effective and successful in getting customers interested in buying. As concrete proof of the tips above, the service team shared experiences about small businesses that are sold through online sales, namely by making wall displays and cotton fabric sofa cushions with unique image motifs which are marketed via Instagram. As a result, many customers are interested and make purchases. Evaluation and input from the participants in this community service activity, namely activities like this are very useful for them, increasing knowledge about good and correct, effective and efficient household financial management and hoping that activities like this can continue with different themes.



**Figure 1.** The Service Team provides training, guidance and counseling

The activity was carried out in the Sunggumanai Village Pattern Room. The ceremony was also attended by the local government, totaling 30 people. Seminar activities on the importance of the role of housewives in improving family welfare by carrying out good financial planning and management, followed by training in making simple financial planning.



**Figure 2.** Group photo at the end of the event by the service team and the participants

### *Activity Evaluation*

The Community Service Program began with a meeting with the Village Head of Timbuseng Pattalassang Kab. Gowa together with the PkM team (Chairman and Members) to convey information about the activities to be carried out in the form of Management Village Owned Enterprise (BuMdes) Financial System Timbuseng Pattalassang Village Kab. Gowa. Next, it discusses the implementation of the activity plan, namely regarding the schedule of activities, place of implementation, and activity targets, namely the Bumdes apparatus (chairman and staff) and the total number of participants required. As well as providing technical information regarding the implementation of this activity.

This activity is carried out, among other things, by providing information about the steps or process of transparent and accountable BUMdes financial management. Through this activity it is hoped that BUMDes officials will increase their knowledge and be more optimal in their management.

### *Problems and Obstacles*

Lack of information on BUMDes financial management faced by BUMDes management which has not been optimally implemented by Timbuseng Village officials (less active) and Partners generally do not have sufficient knowledge in BUMDes management. The obstacle for partners is that they are not equipped with training and information from the center which is not optimal/not in the same direction.

### **Conclusion**

Based on the results of the discussion and evaluation of the activities carried out, several conclusions can be drawn as follows:

1. Community Service Activities (PkM) have been carried out in the form of training, guidance and counseling regarding the financial management of BUMdes Timbuseng Pattalassang Gowa Regency
2. The training carried out in the Community Service (PkM) program is very beneficial for BUMDes officials, especially the Head of BUMDes because of increased knowledge about accurate, transparent and accountable financial management.

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