

# FINANCIAL STATEMENTS BASED ON INFORMATION TECHNOLOGY IN A VILLAGE OWNED BUSINESS ENTITY WEST BANDUNG REGENCY

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## ABSTRACT

Village-owned business entity based on Indonesian Government Regulation No 11 of 2021, must make an accountability report that includes financial statement two times a year and must be reported to the interested party. Village-owned business entities have several problems making a financial report because of improper recording and knowledge to create a financial reporting. Management officials of village-owned enterprises have not been able to apply information technology to make financial reports. This study aims to train and socialization of financial statements based on information systems to a village-owned business entity.

**Keywords:** Village Owned Business Entity, Financial Statement, Information System

### ***Introduction***

In Article 3 (three) Government Regulation (PP) Number 11 of 2021 concerning Village-Owned Enterprises described the 5 (five) goals for which the Village-owned Enterprises were jointly established, including:

1. Conducting economic business activities through business management, as well as investment development and economic productivity, and village potential,
2. Carrying out public service activities through the provision of goods and/or services as well as fulfilling the general needs of the Village community, and managing Village food barns,
3. Obtaining a profit or net profit for increasing the Village's original income and developing the maximum benefit from the economic resources of the Village community,
4. Utilization of Village Assets to create added value for Village Assets, and
5. Develop a digital economy ecosystem in the Village.

After a village receives capital participation from the Village Government through the Village Revenue and Expenditure Budget (APBDes), it is time to make BUMDes bookkeeping. However, the limited discussion of how to make BUMDes bookkeeping makes it difficult for some BUMDes administrators to find the correct reference to be used as a reference. Even though it was already in the Bumdes manual and not all of them have been discussed.

### ***Literature Review***

Village-Owned Enterprises have a legal basis in Law No. 32 of the year 2004 concerning regional government and PP No. 72 of 2005 concerning Villages. Based on Law No 32 of 2004 article 321, villages can establish Village-Owned Enterprises (BumDes) in accordance with the needs and potential of the village. In PP No. 72 of 2005 article 79, State-Owned Enterprises Village (BumDes) is a village business managed by the village government where capital can become from: a. village government, b. public savings, c. government assistance, government provincial and district/city governments, d. loans, and/or, equity participation of other parties or profit-sharing cooperation on the basis of mutual benefit, the management consists of the government village and community<sup>[1]</sup>.

There are only a few BUMDes bookkeeping formats there almost all of them are complicated to apply in BUMDes financial transactions in the field. Four purposes of BUMDes bookkeeping:

1. To analyze the development of the business over time start from the acquisition of profits or loss, increased sales, and changes in the structure of the BUMDes capital.
2. To find out the possibility of loss (loss) early on to the potential for bankruptcy can be anticipated.
3. To create the inventory of business equipment in any situation so that there is no stock shortage of goods/services or excess (stock balance).
4. To create financial reporting for BUMDes funds to maintain the health of financial reporting.

These four bookkeeping objectives are the reasons why BUMDes must use an accounting system. Without using this system, of course, we will find it trouble to analyze the development of BUMDes.

There are still many BUMDes actors who do not realize the importance of neat financial records and bookkeeping, even though business actors can find out whether their business is healthy or not. Even in the current digital era, most of the BUMDes actors are still "blind" to accounting this causes them don't have bookkeeping for their business which has the potential to get bigger. The limited

knowledge of BUMDes in financial management difficult to develop the business, due to their inability to compile financial reports is a requirement to obtain additional capital from banks or other financial institutions. This shows that the preparation of financial statements is to improve the success of its business in the future. For this reason, this time, we will carry out a "Workshop on the Preparation of Information Technology-Based Financial Reports for BUMDes, Batujajar District, West Bandung Regency."<sup>[2]</sup>

### **RESEARCH METHOD**

This study uses a qualitative descriptive method, which is a method that is used to describe or analyze a research result but is not used to draw broader conclusions.<sup>[3]</sup>

Technical analysis is carried out through interviews and observations of 30 actors BUMDes located in West Bandung Resident, Bandung district, and conducting a study of journal literature and various electronic media.

#### **Data collection technique<sup>[4]</sup>:**

##### 1. Library Research

The research technique is carried out through books, magazines, and education and training to obtain secondary data related to the research.

##### 2. Field Research (Field Research)

The research was carried out collecting data and information directly on the object, including by Observation, namely by making direct observations of the company to obtain actual data and Interview which collecting data by asking questions to the management of Cooperative systematically based on research objectives.

### **RESULTS**

Result can be summarizing as follow:

1. PKM Cluster activities have been carried out properly and smoothly as expected.
2. BUMDES, Batujajar District, West Bandung Regency, has recorded but not yet based on IT for the transactions that occur.
3. BUMDES Batujajar District, Bandung Regency can make Financial Reports accurately, timely, reliable, and reliable.
4. Students know and understand Community Service activities directly to the community, in this case, BUMDES actors, and technically assist the process of making IT-based financial reporting.
5. Lecturers can mingle with the community and can implement their knowledge directly to the community. The requirements for the Tridharma of Higher Education for Lecturers are achieved with this PKM activity.

### **CONCLUSION**

1. Community Service Activities regarding Workshop on Compilation of IT-based Financial Reports BUMDES Batujajar District, West Bandung Regency has been carried out well and received enthusiastic responses from BUMDES.
2. There are several questions on recording transactions and preparing financial reports that can be resolved according to the needs of BUMDES.
3. BUMDES actors begin to understand the importance of IT-based financial records and reports in running their business to develop business in the future.

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