

## MOVING THE WHEELS OF THE VILLAGE ECONOMY: EMPOWERING MADASAR BUMDES TOWARDS INDEPENDENCE AND SUSTAINABILITY

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### Abstract:

The purpose of implementing this community service program is to strengthen the capacity of BUMDes Madasar in Dauh Peken Village, Tabanan Regency, through three main areas of intervention: financial literacy, business cooperation strategies, and digital marketing. Assistance was provided to support the preparation of financial reports in accordance with SAK EMKM standards, which are essential for accountability and transparency in business management. BUMDes Madasar, as a newly developing institution with small-scale business units, has limited managerial capacity and technical expertise, especially in financial reporting. Through participatory training, administrators learned to prepare cash flow statements, profit and loss reports, and simple balance sheets. Evaluation results showed that 87.5% of participants could independently prepare financial reports, indicating significant knowledge improvement. In terms of business strategy, mentoring focused on enhancing cooperation with third parties to expand business units and increase village income. Training included partnership simulations, proposal development, and drafting agreements, with 62.5% of participants successfully initiating collaboration with private partners. This capacity strengthens BUMDes' bargaining position and creates broader opportunities for business growth. Furthermore, digital marketing assistance introduced administrators to social media platforms, online marketplaces, and content creation tools. Post-training evaluations showed that 87.5% of participants expressed a strong need for social media marketing strategies, highlighting the relevance of this intervention. By utilizing digital platforms, BUMDes Madasar is now better equipped to increase its competitiveness and product visibility.

## INTRODUCTION

Sustainable village development is an important agenda in order to encourage the economic independence of rural communities (Asnuryati, 2023). Law Number 6 of 2014 concerning Villages mandates the establishment of Village-Owned Enterprises (BUMDes) as a strategic instrument to manage village potential and improve community welfare. (Ariadi & Sudarso, 2020) One of the BUMDes in this context, namely BUMDes Madasar Dauh Peken Village, which is located in the heart of the Tabanan Regency government, plays an important role in driving the wheels of the local economy through business activities based on community needs.

A Village-Owned Enterprise (BUMdes) is a village business managed by the Village Government and is a legal entity (Sisworini & Rumawi, 2025). The Village Government establishes a Village-Owned Enterprise according to the needs and potential of the Village (Kirowati & Setia, 2018). The management of the Village-Owned Enterprise consists of the village government and the local village community (Dauh Peken Village). Capital for the Village-Owned Enterprise (BUMDes)



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can come from the Village Government, community savings, government assistance, the Provincial Government, and Regency/City Governments, loans, or equity participation from other parties or profit-sharing agreements based on mutual benefit (Paramita, 2021).

Village-Owned Enterprises can take out loans, which can be done after obtaining approval from the Village Consultative Body (BPD) (Gini Kamsiani & Supriyadi, 2023). Village Fund Allocation is funds allocated by the Regency/City Government for villages, sourced from the portion and balance of central and regional finances received by the Regency/City (Mamuaja et al., 2021). The Village Revenue and Expenditure Budget (APB Desa) is hereinafter abbreviated as APB Desa. APB Desa is the annual financial plan of the village government discussed and approved jointly by the Village Government and BPD, which is stipulated in Village Regulations (Pangemanan, 2024).

Since its founding in 2015, the Madasar Village-Owned Enterprise (BUMDes) has had a management structure and a number of employees. However, in practice, BUMDes management still faces several fundamental challenges, particularly related to managerial skills and mastery of technical operational aspects. Observations indicate that BUMDes administrators and employees still have limitations in preparing simple financial reports, such as profit and loss and cash flow statements. However, timely and accurate financial reports are crucial as a basis for decision-making and a form of public accountability (Priliandani et al., 2020).

Furthermore, BUMDes also faces difficulties in establishing effective business partnerships with third parties, which could open up opportunities for business expansion and increased revenue. In today's digital era, online promotion and marketing capabilities are crucial, yet underutilized by BUMDes Madasar. A lack of understanding of digital marketing strategies has resulted in low competitiveness of BUMDes products and services in an increasingly competitive market (Malaikosa et al., 2024).

These issues underscore the importance of structured and sustainable community empowerment interventions. Through this community service program, a team from Warmadewa University aims to provide training and mentoring in three key areas: preparing simple financial reports, understanding business law for third-party collaborations, and digital marketing. This activity also aligns with efforts to achieve the Sustainable Development Goals (SDGs), specifically Goal 1 (No Poverty) and Goal 8 (Decent Work and Economic Growth).

With a participatory approach and knowledge transfer, BUMDes Madasar managers will be able to develop their managerial capacity and business innovation sustainably, so that they can become the driving force for independent and competitive village economic development.

**Problem Formulation.** Based on the background outlined above, the problems faced by partners are:

1. Partners lack sufficient knowledge in preparing simple financial reports, including profit and loss statements, cash flow statements, and balance sheets. Partners also lack sufficient knowledge of the importance of financial reports. One of the crucial aspects of running a Village-Owned Enterprise (BUMDes) is the quality of financial reports, specifically the timely submission of financial reports.
2. Partners lack sufficient knowledge in establishing collaborations with third parties to develop their business. Business collaborations conducted by BUMDes are necessary to increase village income and encourage a circular village economy.
3. Partners lack knowledge in conducting online promotions. BUMDes uses this promotional medium to raise the level of their business and become more widely known.

## METHODS

The method applied in the implementation of this PKM activity program is in order to help develop the Madasar Village-Owned Enterprise (BUMDes) in Dauh Peken Village. The community service team from Warmadewa University runs a training and mentoring program that focuses on three important things: financial recording, business cooperation, and digital marketing.

The first method involves the team providing training on simple financial reporting. BUMDes administrators are taught how to correctly record income and expenses, as well as how to prepare profit and loss and cash flow statements. The approach is direct and personal, allowing each administrator to learn at their own pace. The team also provides practical books and report templates to ensure routine and ongoing financial recording. The goal is to empower BUMDes to manage their finances effectively and transparently.

The second method involves the community service team helping BUMDes administrators understand how to collaborate with external parties, such as suppliers, distributors, or even investors. Through training and mentoring, administrators are provided with guidance on how to develop compelling partnership proposals and build mutually beneficial business relationships. This step is crucial for BUMDes to expand its network and increase revenue.

The third method, the team providing digital marketing training. BUMDes administrators were guided on how to take attractive product photos and market their products through social media platforms like Instagram and Facebook. They were also taught how to create effective promotional content to increase the BUMDes' awareness, not only within the village but also beyond. With digital marketing, BUMDes' opportunities for growth are even greater. Through these three steps, BUMDes Madasar can grow into an independent, transparent, and competitive village business entity in the digital era.

## RESULTS AND DISCUSSION

Community service activities conducted in collaboration with the Madasar Village-Owned Enterprise (BUMDes) in Dauh Peken Village have demonstrated positive results in three key program focus areas: simple financial record-keeping training, business partnership strategy mentoring, and digital marketing training. All activities utilize a participatory, hands-on approach and intensive mentoring, significantly enhancing the partners' capacity.

**Improved Understanding of Simple Financial Recording.** The results of the financial report preparation training indicate that BUMDes administrators now understand the importance of structured transaction recording. The material presented covered various types of financial reports, such as daily cash books, profit and loss statements, and simple balance sheets. Participants were also provided with report templates and real-life examples from their business units. Based on the post-training evaluation, approximately 87.5% of participants stated that they were able to prepare simple financial reports.

Furthermore, 75% of participants stated that preparing financial reports is very important to support their business. Furthermore, 37.5% of participants reported difficulty in preparing financial reports due to a lack of training in financial report preparation. Fifty percent of participants stated that they had previously used Excel to prepare financial reports. Furthermore, the next question asked about the need for financial report training materials. Fifty percent of participants stated that training materials for preparing simple financial reports were essential. It indicates an increased understanding of transparency and accountability in BUMDes' financial management.







**Figure 1.** Simple Financial Report Preparation Training

**Improving Business Partnership Strategies.** In terms of business partnerships, the training focused on understanding the importance of strategic partnerships for the sustainability of BUMDes businesses. The material covered the types of partnerships that BUMDes can establish, such as with the private sector and financial institutions. The community service team provided examples of successful case studies and outlined the stages of partnerships, from identifying village potential to developing partnership documents. Observations showed that participants began actively drafting partnership agreements and were able to understand how to structure partnership documents more systematically. Challenges such as low bargaining power and the lack of standard operating procedures (SOPs) for partnerships began to be addressed through training and simulations of partnership agreements. The training resulted in 62.5% of participants stating that BUMDES Madasar had collaborated with third parties. When asked about which third parties BUMDES was currently collaborating with, 25% of participants answered that they were private companies. Furthermore, 25% of participants were asked about the challenges encountered in collaborating with third parties. Furthermore, 87.5% of participants indicated they were very interested in participating in training on partnership strategies.



**Figure 2.** Assistance with Business Cooperation Strategy with Third Parties

**Marketing Transformation Through Digital Media.** Digital marketing training is one of the most popular activities among partners. Village-Owned Enterprise (BUMDes) administrators are trained to understand and utilize various digital platforms such as Instagram, Facebook, Google My Business, and marketplaces like Tokopedia and Shopee. Participants are also taught how to use free tools like Canva and CapCut to create engaging promotional content. After the training, participants were asked whether they had attended digital marketing training before; 75% said they had not. Next, participants were asked about the importance of digital marketing skills for BUMDes and MSMEs; 50% said it was important. Participants were then asked about what digital platforms they had used for promotions; 62.5% said they had not.





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