

OPTIMIZATION EXISTENCE BUMDES AS SUPPORTER ECONOMY IN VILLAGE ANGANTAKA BADUNG

Putu Yudha Asteria PUTRI¹, Komang Adi Kurniawan SAPUTRA², Ni Made SANTINI³

^{1,2,3}Warmadewa University, Indonesia

Corresponding author: Putu Yudha Asteria Putri

Email: ydhasteria.putri@gmail.com

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Abstract:

You will experience problems or obstacles in running every business that executes suitable business trading or service. Body business owned by village Which called with BUMDes aims as mover economy village and well-being public village. Village Angantaka Regency Badung is the Wrong village That owns BUMDes as a supporter of its economy. BUMDes Chess Eka Amertha has several business units: shops, credit loans, bicycle loans, and motorcycle loans. BUMDes Chess Eka Amertha has a chance to enhance the well-being of the public village. There is still a constraint in its implementation, which is experienced and related to understanding accountancy simple and system management company. Group 33 KKN-PMM Angantaka Village in 2024 will carry out approaches and solutions to the problems associated with BUMDes governance to make BUMDes Village Angantaka an institution that stands sustainably. Activity PMM KKN consists of a presentation of a paper about orderly financial administration and corporate governance. Implementation method the activity consists of several stages: Preparation, Training, Adjustment and Evaluation. Based on the results of discussions with participants, participants were very grateful to the Warmadewa University PMM KKN Group because it can solve classic problems. Problem regarding the expected preparation of report finance: No appear Again, and accountability can be held appropriately.

INTRODUCTION

Every business, whether a trading or service, will experience a problem or obstacle in running it. BUMDes is one of them; though objective, it was founded to help the public; however, BUMDes may need help. One factor is that BUMDes cannot operate with Goods that location is Far from banking. This is an obstacle because of the significant turnover in the BUMDes. As explained above, the financial reports on BUMdes should be prepared to clarify how funds are managed in BUMDes. Apart from a few things, What is most needed in this case is awareness from the community or members. BUMDes will give input to the administrator, and BUMDes will make accountability and financial reports so that the funds in the BUMDes are clear in their use.

Village-owned enterprises are economic institutions formed and owned by the village, aiming To increase Income in the Original Village (PADes). Body business owned by village Which furthermore called with BUMDes aim as mover economy village And

Well-being public village. Concerning problems with accountancy in BUMDes researched by Kartika (2017) finds that management funding done on Body Business Owned by Kerta Danu Mandara Village (BUMDes) is carried out in a non-transparent manner due to management Funding is only carried out by the management and companion of BUMDes Kerta Danu Mandara. Besides, there are obstacles in commercial businesses and Target Household businesses (RTS), but they are



deep. The general credit business does not have any obstacles. This leads to poor fund management on BUMDes

Priyo Atmojo et al. (2021) stated that the obstacles faced by BUMDes are related to marketing, management And system management finance. The study results by Swara and Wulandari, 2023 strengthen various problems. One problem management is that implementation accounting still needs to be improved. Some have yet to be implemented or are very simple. Various matters Can done To overcome resource constraints, not yet understanding accounting and technological limitations, and utilize Microsoft Excel, considering that BUMDes still has a business scope small and the transaction Still A little, so that can reduce risk errors And provide timely financial reports (Asana et al., 2022). This is confirmed by Aristana et al. (2021), who state That notes, transaction entities small like BUMDes can utilize Microsoft Excel Because it can reduce the risk of errors, is quickly developed, and can save in a way that is not so complicated.

Angantaka Village, Badung Regency, is the wrong village that has BUMDes to support the economy. BUMDes Catur Eka Amertha has several business units, including shop credit, loan credit, and motorbike credit. BUMDes Catur Eka Amertha has a significant chance of enhancing the well-being of the public village. The public can submit loan funds for business or vehicle loans. So far, the management system carried out by BUMDes Catur Eka Amertha only uses paper media, excel worksheet files and report files accountancy. The obstacle experienced is that the information produced cannot be directly accessed. Need three processes: recording on paper, recapping daily on paper Work, And recapping monthly And finance in the end period month. Lateness of reports and information Credit unit finances have become an obstacle for management in determining strategy and policies in credit business development. Problems with partners can be resolved by developing technology-based websites to spread information and manage financial data. However, to achieve Good Corporate Governance, it is necessary to consider the system to manage the Company Which Good.

Group 33 KKN-PMM Angantaka Village in 2024 will take approaches and solutions to problems related to the governance of BUMDes to make BUMDes Angantaka Village an institution that exists sustainably. Sustainability is expected to come from BUMDes Catur Eka Amerta, which can be a milestone and pillar of the economy of Angantaka. KKN-PMM group 33 Village Angantaka, Which consists of 1 lecturer mentor And 20, helped BUMDes Catur Eka Amerta to solve the problem. As for things carried out by Group 33 KKN-PMM Angantaka Village at BUMDes, Catur Eka Amerta is to help BUMDes to hold promotions because public awareness is related to the importance of BUMDes, which is still very minimal. Additionally, socialization is carried out by understanding bookkeeping accountancy simply as it helps operational BUMDes.

METHODS

Community Service Activities, KKN PMM Warmadewa University were held at Body Business Owned by Village Chess Eka Amertha, Which address in Jln. Raya Angantaka, Village Angantaka, Abiansemal, Regency Badung, Bali. Method implementation activity consists of several stages, Which consist of:

Team Devotion To Public from Faculty Economy And Business University Warmadewa will do the activity Program Partnership Public (PKM), method its implementation shared become several stages, channel implementation done several stages in a way sequentially like following:



Stage Preparation. On-stage preparation This Team KKN PMM determines location activity. Then, a survey in Angantaka Village will be carried out, and the village head and chairman of BUMDes will be accompanied. At the suggestion of the head village, BUMDes Salung Sabayantaka will be determined at some point as a partner in devotion. Based on the survey results, the preparation system manages the Company, which is Good, and calculation accountancy is simple. Compile module To give training, use Accountancy Simple.

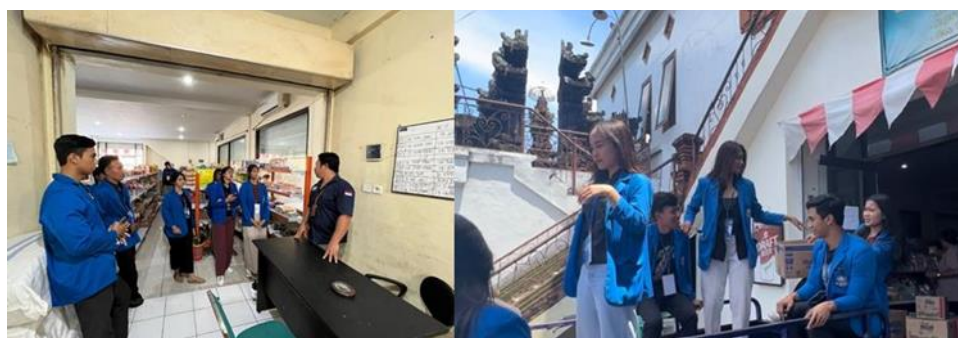
Stage Training. On-stage training team KKN PMM convey opportunity, challenge Moreover, obstacles faced by BUMDes are related to business development, creating power competitiveness and anticipating free trade to contribute to the development of the village and increase the well-being of the public village. Presenters also emphasize the importance of orderly administration that obeys policy management, efficiently organizes an organization, and secures assets. BUMDes And presentation report finance by standard Accounting applies so that it can produce relevant and reliable information. Session 2 Before participants are given training and are first given the basic concepts of recording or journaling, an explanation of the short process of accounting starts from analyzing proof transactions, Then journaling, posting journal to book (ledger), summarizing balance account Which There is in ledger balance sheet balances to prepare financial reports. Then, the training continues with instructions on how to operate system accountancy. Participant training Chairman And Employee BUMDes follow this: BUMDes Chess Eka Amertha.

Stage Adjustment. After training was done, furthermore held adjustment simple accounting calculations so that they can be implemented in BUMDes later can applied as beginning preparation system manage on BUMDes.

Stage Evaluation. Evaluation program KKN PMM This is done in a way periodically after the activity end, evaluation, Which covers evaluation to results activity KKN PMM, is para Participants have implemented an orderly financial administration system well, evaluate this with observation And checking And accompaniment direct to BUMDes.

RESULTS AND DISCUSSION

Based on the results of discussions with participants, participants were very grateful to the Group KKN PMM University Warmadewa Because it can solve problems that always appear when approaching accountability BUMDes. Constraints, which are often experienced, need help in compiling financial statements. This difficulty arises because neither the Chair nor the Employees have competent accountancy, And This recording is done very simply. Problems regarding the preparation report finance will not appear Again, And accountability Can be held at the appropriate time. Picture 1 is activity KKN PMM in BUMDes Chess Eka Amrita.



Picture 1. Activity KKN PMM in BUMDes Chess Eka Amrita

Participants said that this empowerment training was sufficient; apart from providing financial reports at any time, they can also know their own receivables, debt, and magnitude. They can also know how many supplies are owned, how many amounts are needed, and the price. The main thing is That during This, if they want to know the inventory, having to do the calculations one by one is very tiring and takes a lot of time and energy. According to the speaker, this application was designed to suit capacity source Power man BUMDes, which is very simple. No need to understand the proper accounting, but the output is sufficient to produce good information for planning, control and decision-making regarding the material and applications presented in the Attachment. After training, participants were given a questionnaire using a Likert scale: 1, remarkably not enough, two, not enough Good, 3 Good Enough, 4 Good And five Very Good To evaluate the implementation activity KKN PMM.

PMM KKN activities include presenting papers on orderly financial administration and training accountancy, which takes one day. In contrast, adjustment application is by the need for BUMDes after training takes place. As for activity, This is attended by five people consisting of 2 chairmen, BUMDes that is, BUMDes Village Sheath And BUMDes Village Angantaka, as well as

Two member BUMDes. Beginning with reception, Father chose team executor PKM I Wayan Banuartha as Chairman of BUMDes Village Angantaka.

Participant training felt that the relevant material given by para Naras source was excellent, with a score of 4.67. Participants also felt that the presenters were competent, and The ability to present or provide material was excellent, with a score of 4.53. The participants felt that the accounting-friendly application was perfect, meaning it was designed well and capable of overcoming the problems they faced. Overall, the participants felt the service provided was good, scoring 3.33. Participants in the session question and answer hope to Keep going

CONCLUSION

Warmadewa University PMM KKN Program activities held at BUMDes Village Angantaka through training use accountancy And system management company can it was concluded that with additional hard skills and soft skills in the form of knowledge and practice comprehensive, so can make as knowledge new form preparation financial reports as well as inputting or journalizing evidence of financial report transactions consisting of from report profit make a loss, report position finance And report current cash in a way automatic arranged. Para Participants also felt that the material, presenters and applications were excellent. By the whole KKN PMM, This Already walks with Good.

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