



IMPROVEMENT OF LEGAL, MANAGEMENT AND FINANCIAL ASPECTS ON “SUKSES BERSAMA” BUMDES IN PEJATEN VILLAGE, KRAMATWATU DISTRICT, SERANG REGENCY

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Abstract

Partners in the Stimulus Community Partnership Program (PKMS) are the Pejaten Village Government and the manager of the Village-Owned Enterprises (BUMDes) "SukSES Bersama" in Pejaten Village, Kramatwatu District, Serang Regency, Banten Province. The objectives of this Community Service Activity Stimulus Community Partnership Program (PKMS) are (1), to provide legal assistance related to the legality of BUMDes and to improve legal understanding, (2) to increase the knowledge and skills of partners in good business management and business finance. and correct through the application of science and technology, and (3) To increase the role of BUMDes in community economic empowerment, so that the welfare of the community also increases. To achieve this goal, the service team prepares an activity plan that includes 4 (four) stages, namely stage 1 analysis of the situation and conditions of partners, stage 2 preparation and transfer of science and technology, stage 3 training and mentoring and stage 4 evaluation and program sustainability. By using the chronological method, the implementation of this activity resulted in an increase in Legal Knowledge and Understanding, an increase in partners' Knowledge and Skills regarding the Management and Finance of BUMDes by 83.33%.

Keywords: BUMDES, Law, Management, Finance

INTRODUCTION

Development is a continuous process with the ultimate goal of improving people's welfare. Therefore, improvement and optimization must be placed in the field of production and infrastructure development to spur economic growth and improve the quality of human resources. Based on these development goals and strategies, the implementation of development must be directed at areas that can improve the welfare of the community. Especially in the economic field, development must be emphasized more on the simultaneous increase between economic growth and per capita income so that it will boost purchasing power to meet all community needs.

BUMDes is a village business institution managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani, 2008). BUMDes is an institution that is trusted as a business entity that is able to help the government and village communities to develop as well as fulfill their daily needs, become business opportunities, add insight to village communities either by developing village potential or utilizing village Natural Resources (SDA). BUMDes can be considered for channeling village community initiatives, village potential, managing and utilizing village natural resource potential and optimizing Human Resources (Village Villagers).

The opportunity for democratization at the village level should also have a positive impact on the village to build initiatives and the desire to advance the village. Improving the village economy should start by providing the right legality so that BUMDes really proves its role as an

effort to increase Village Original Income (PADes) and grow the village economy as a whole and comprehensively (Amelia, (2014).

The strategy of strengthening the village economy through BUMDes is one solution to release the dependence of rural communities on government assistance and to be able to explore regional potential. BUMDes, is a business institution that is managed by the community and village government and is no longer established on the instructions of the Government, is not controlled by certain groups and in carrying out its business for the strategic interests of the livelihood of many people in the village.

The aims and objectives of the establishment of Village Owned Enterprises (BUMDes) are: (1) Developing the village economy, (2) Increasing the source of Regional Original Income, (3) Organizing public benefits in the form of providing services for the purposes of rural communities, and (4) As a pioneer for village business activities (Purnomo, 2004). Through BUMDes, it is hoped that inter-institutions in the community will synergize with each other to maximize the creation of equal community welfare (Reza, 2016).

One of the villages that has BUMDes is Pejaten Village, which is located in Kramatwatu District, Serang Regency, Banten Province. The BUMDes "Success Together" Pejaten Village was established on September 9 2017, has four business activities, namely (1) payment counters for electricity, tokens, and credit, (2) Women's Savings and Loans (SPP), (3) Productive Economic Enterprises (UEP) , and (4) grocery stores and distributors of LPG and local tourism services in Gunung Pinang (Mountain Bikes) and in the future it is hoped that they will be able to establish distributors of agricultural tools and medicines such as fertilizers and seeds, party services, catering businesses, procurement services and construction services (<http://bumdespejaten.blogspot.com/p/profil.html>).

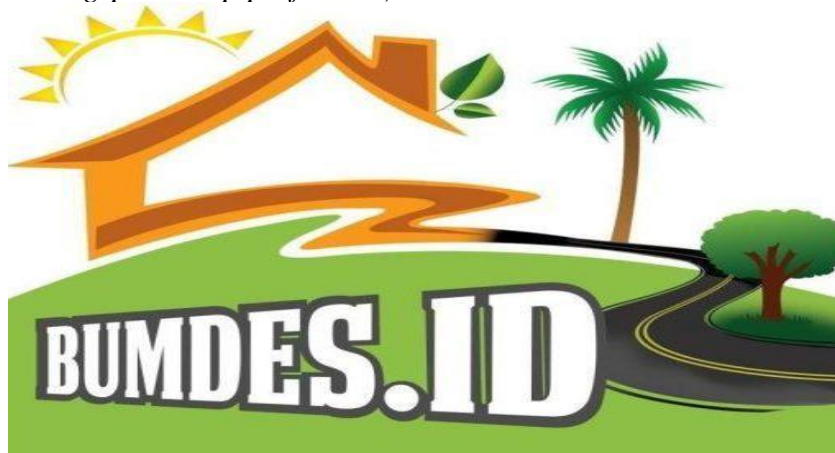


Figure 1 BUMDes Logo

BUMDes "Sukses Bersama" Pejaten Village has the potential of natural resources which if optimized can support the economy of the village community. Mount Pinang tourist destinations, tracking and also outbound provide their own charm and the number of processed products produced by the Productive Economic Enterprises (UEP) group and so on.

With this potential, the existence of BUMDes "Sukses Bersama" in Pejaten Village is an alternative to increase the village income budget in order to prosper Pejaten Village. However, in carrying out operational management activities, business finances and optimizing village potential,

several problems and also failures of the programs that have been made have been encountered. Therefore, improvements and optimization are needed so that BUMDes can remain standing.

The problems found were related to legal aspects, namely the "Joint Success" BUMDes that did not have a BUMDes Legal Entity Certificate issued by the Ministry of Law and Human Rights and the lack of understanding of the law, the lack of knowledge and skills of the "Sukses Bersama" BUMDes in Pejaten Village regarding business management and business financial management. good and right and the role of BUMDes "Sukses Bersama" in Pejaten Village on the economic empowerment of the Pejaten Village community itself.

The objectives of Community Service for the Stimulus Community Partnership Program (PKMS) are (1), for legal assistance related to the legality of BUMDes and to improve legal understanding, (2) To increase the knowledge and skills of partners in good business management and business finance management and correctly through the application of science and technology, and (3) To increase the role of BUMDes in community economic empowerment, so that the welfare of the community also increases.

That from the application of science and technology is the management of business administration (management and finance) based on IT with the results of accounting programs (software) that are tailored to the needs of partners, increasing the ability of partners regarding business administration according to the Statement of Financial Accounting Standards (PSAK), so that the software is able to produce reports quickly and carefully, partners are able to manage the business well, have a clear business plan (Ni Putu dan I Made Madiarsa, 2016).

The focus of this service is in the fields of law (legality and legal understanding), management (business management), finance (business financial management) and economics (economic empowerment).

METHOD AND PROCEDURES

The implementation of community service for the Stimulus Community Partnership Program (PKMS) starts from June and ends in November 2022 in Pejaten Village, Kramatwatu District, Serang Regency, Banten Province. This PKMS is a program funded by the Indonesian Ministry of Education and Culture.

This PKM activity was carried out by a team from Bina Bangsa University consisting of permanent lecturers assisted by students, with the formation:

1. Asnawi, S.H., M.H as Team Leader.
2. Encep Saefullah, S.H., M.M., C.HRA., C.PHRM., C.BHCM., C.HCBP., BHRM., BHRBP as a member of Team 1.
3. Ina Khadijah, S.E.I., M.Ak as a member of Team 2.
4. Difla Sanaya and Virida Yulianti Syafkia as the Activity Support Team.

The implementation method uses a chronological or gradual method, with the following roadmap:

- a. Step 1 Analysis of Partner Situations and Conditions
- b. Step 2 Preparation and Transfer of Science and Technology
- c. Step 3 Training and Mentoring
- d. Step 4 Program Evaluation and Sustainability

RESULTS

The results of the implementation of this PKMS activity are described through the

implementation of 4 (four) step, namely:

1. Step 1 Analysis of Partner Situations and Conditions

In this step, the following are carried out: Field visits and coordination with Partners; Identification of Partner Problems, including literature study that supports the implementation of this PKMS activity, Focus Group Discussion (FGD) with partners to schedule PKMS implementation; and Conduct socialization of PKMS to Partners.



Figure 2 Field Visits And Coordination With Partners

2. Step 2 Preparation and Transfer of Science and Technology

At this step the activities carried out by the service team are as follows:

- Making tutorial for submitting BUMDes Legality, Link <https://youtu.be/GGQdw-NqYiM>
- Making Modules for Training and Mentoring materials, as well as preparing a training schedule for 3 (three) effective days.



Figure 3 Modules and Submission of Modules to the Pejaten Village Head

3. Step 3 Training and Mentoring

At this step of training and mentoring, the implementation of the division of tasks from the service team is as follows:

- Training and Assistance in Legal Aspects related to the Legality of BUMDes by Asnawi



Figure 4 Resource Person for Legal Aspect

b. Training and Assistance in BUMDes Management by Encep Saefullah.



Figure 5 Resource Person for Management Management and the Role of BUMDes

c. Training and Assistance in BUMDes Financial Management and Optimization of the role of BUMDes in the community economy by Ina Khadijah.



Figure 6 Resource Person for BUMDes Financial Management Materials



Figure 7 Group Photo and Submission of Goods Grants to Partners

4. Step 4 Program Evaluation and Sustainability

At this step the service team conducts monitoring and evaluation (money) on the implementation of the activities that have been carried out and distributes questionnaires (questionnaires) to partners with targets in the form of partners; Increased Knowledge and Understanding of Law, Knowledge and Skills of BUMDes Management and Finance by 80%.

To measure this target, the service team conducted a t-test of the distribution of the first

questionnaire (pre-test), namely before training and mentoring was carried out and the second questionnaire (post-test), namely after being given training and mentoring.



(a) (b)
 Gambar 8 *Pre-Test* (a) dan *Post-Test* (b)

The results of the t-Test are described in the image below:

➔ **T-Test**

[DataSet0]

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre_Test	30.8333	12	9.00337	2.59905
	Post_Test	83.3333	12	3.89249	1.12367

Figure 9 Test Results t-Test

From the picture above can be described as follows:

- a. The mean value on the pre-test is 30.83, this indicates that the level of knowledge and understanding of law, knowledge and skills of BUMDes management and finance is 30.83%. The results of this score were obtained based on the answers to the questionnaire during the pre-test on 12 partners.
- b. The mean value on the post-test is 83.33, this indicates that the level of knowledge and understanding of law, knowledge and skills of BUMDes management and finance is 83.33%. The results of this score were obtained based on the answers to the questionnaire during the post-test on 12 partners.
- c. The difference in the mean value of the two is 52.50, it can be concluded that there is an increase in knowledge and understanding of law, knowledge and skills of partners regarding management and finance of BUMDes by 52.50%.

The outputs from the implementation of the Stimulus Community Partnership Program (PKMS) are in the form of Mandatory Outcomes and Additional Outcomes, which are as follows:

Table 2 Outcomes and Status of Achievements

No	Outer Type	Achievement Indicator	Achievement Status
1	Required	National Seminar with PKM Journal Output	Achieved
2	Required	Publication in electronic mass media	Achieved
3	Required	Activity implementation video	Achieved
4	Required	Increased knowledge, understanding and skills of partners	Achieved
5	Addition	Publication in international PKM journals	Achieved

CONCLUSION

From the results of the implementation of community service in Pejaten Village, Kramatwatu District, Serang Regency, the following conclusions were obtained:

1. The team from Bina Bangsa University consisting of lecturers and students has carried out training and counseling to BUMDes managers in Pejaten Village, Kramatwatu District in an effort to provide BUMDes assistance with the aim of obtaining BUMDes legality, better management and financial management.
2. BUMDes is expected to be a forum and have a central role in the economic development of the community.
3. A participatory, reflective and innovative approach is a positive approach to foster motivation, understanding and skills for BUMDes managers, especially “Sukses Bersama” BUMDes.

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