



COMPUTERIZED ACCOUNTING TRAINING WITH LOCAL SOFTWARE TO FACILITATE FINANCIAL REPORTING FOR BUMDES MANAGEMENT IN CISAAT VILLAGE, SUBANG (WEST JAVA)

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Abstract

One of the government programs to develop the economy in rural areas is the establishment of village-owned enterprises (BUMDes). In carrying out its operations, BUMDes often experience obstacles, one of which is the obstacle in making BUMDes financial reports. This activity is one of the efforts to solve the problem of slow financial reporting and the inability of BUMDes administrators to provide accurate financial information to their stakeholders. Through this activity, it is hoped that the bumdes administrators can make real and completed financial reports on time before the Annual Membership Meeting is held by introducing and training how to make financial reports using local software-based accounting computers that have been created by the nation's children, namely Zahir Accounting software,

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INTRODUCTION

A village consists of several community groups living in a specific area headed by a village head. Theoretically, according to the Big Indonesian Dictionary (KBBI), a village is a territorial unit inhabited by several families with their government system (led by a village head), or a town is a union of a group of houses located outside the city (KBI, 2015). Then the village is a community unit with its original structure based on special origin rights. The reasons for implementing village governance are diversity, participation, genuine autonomy, democratization, and community empowerment.

As the smallest government unit in the country, the village is directly related to the community's actual needs. The government's efforts to develop the economic base in the countryside have been going on for some time. One of the government programs is the establishment of Village Owned Enterprises (BUMDes). This business entity has been mandated in Law no. 32 of 2004 concerning Regional Government (even by the previous law, Law 22/1999) and Government Regulation (PP) No. 71 of 2005 concerning Villages. The establishment of business units must be accompanied by capacity building and supported by regional (district/city) policies that facilitate and protect this business from the threat of competition and big investors.

However, until now, BUMDes has yet to be adequately implemented because the village government has difficulty finding human resources to manage Village Owned Enterprises (BUMDes). Then the weak managerial ability becomes a problem that must be overcome by the village government so that they can conduct training or education internally and externally, for example, the Village Owned Enterprises (BUMDes) school program.

Furthermore, the need for more information disclosure is an obstacle that is still often encountered. The community's ignorance of important information about the village resulted in only the family circle of village officials and the village head's involvement. Therefore, it is not surprising that the BUMDes initiated by the system must be temporarily stopped due to a lack of support from the community in managing them. Finally, BUMDes do not take advantage of their potential. It is because BUMDes need to know the potential of most of the community and the surrounding nature. This potential can increase BUMDes productivity.

In financial reporting, even though advances in industry and computer technology have considerably impacted business aspects, many BUMDes still use manual financial accounting, thus slowing down their performance in making management decisions recorded after input is processed. The advantages of automated financial reports lie in the speed, accuracy, and ease of processing data into actionable financial information.

Therefore, with training activities on applying science and technology, BUMDes administrators will benefit from producing fast, precise, and accessible financial reports. So it will be faster to make management decisions. Ultimately, BUMDes, as a business entity, can increase PAD in their respective regions.

Implementation Method

This method is in the form of training and workshops where participants learn theory and practice how to make fast and accurate financial reports using local software, namely Zahir Accounting. In the workshop activities, participants are expected to be able to make their Chart of Accounts according to the place or type of business of the participants, and the participants are also likely to be able to make a simple analysis of the company's business capabilities through analysis of liquidity, solvency, and business profitability.



Figure 1 Dissemination of Zahir Accounting Software to BUMDes Management of Cisaat Village, Subang (West Java)

Source: Servants, 2022



Figure 2 The practice of Zahir Software Application for BUMDes Management of Cisaat Village, Subang (West Java)

Source: Servant, 2022



Figure 3. Photo Session Together

Source: Servant, 2022

RESULTS

Table 1. Income Statement Format

Code Account	Account name	
04.00.00	Income	
04.01.00	Operating revenues	
04.01.01	Income	
	Total income	
05.00.00	Cost of goods sold	
05.01.00	Cost of goods sold	
05.01.01	Cost of goods sold	
05.02.00	Cost of Merchandise	
05.02.01	Purchase	
	Total Cost of Goods Sold	
		Gross profit (Total Revenue - Total Cost of

Code Account	Account name	
		Goods Sold)
06.00.00	COST	
06.01.00	Business costs	
06.01.01	General And Administrative Fees	
	Promotion Fees	
	Total cost	
		Total Operating Income (Total Gross Profit - Total Cost)
07.00.00	Other Income	
07.01.00	Non-Business Income	
07.01. 01	Other Income	
	Total Other Income	
08.00.00	Other Fees	
08.01.00	Non-Business Cost	
08.01.01	Other Fees	
	Other Total Cost	
		Total Non-Business Income (Total Other Income – Total Other Costs)
		Net Profit/Loss (Total Operating Income + Total Non-Business Income)

Source: Government Regulations Number 3 of 2021

Table 2. Changes in Capital

Capital (Initial) per ... (date)		
Capital (Additional) for the Year ended ... (date)		

Retained Earnings Balance per ... (date)		
Retained Profit for the Year for the Year Ended ... (date)		
Dividend for the Year ended ... (date) 0.00		
Retained Earnings Balance per ... (date)		
Final Capital		

Source: Government Regulations Number 3 of 2021

Table 3. Format of Balance Sheet

Account	Description	Score
01.00.00	ASSET	
01.01.00	CURRENT ASSETS	
01.01.01	Cash	
1.1.01.01 -	Big cash	
1.1.01.02 -	Pretty Cash	
01.01.02	Bank	
1.1.02.01 -	Banks...	
1.1.02.02 -	Big cash	
01.01.03	accounts receivable	
1.1.01.03 -	Ticket Deposits	
1.1.03.01 -	Accounts receivable	
1.1.03.03 -	Receivables employee	
01.01.05	Supply	
1.1.05.01 -	Merchandise Inventory	
01.01.06	Equipment	
1.1.06.01 -	Office Supplies	
01.01.07	Prepaid taxes	
1.1.07.01 -	Input VAT Tax	

Account	Description	Score
1.1.07.02 -	Prepaid Tax PPh23	
01.01.08	Prepaid expenses	
1.1.08.02 -	Advances/Loans to Employees	
1.1.08.03 -	Down payment	
1.1.08.04 -	Cash Advance	
1.1.08.06 -	Cashbon/Loan	
01.02.00	NON-CURRENT ASSETS	
01.02.01	Fixed assets	
1.2.01.02 -	Building	
1.2.01.03 -	Vehicle	
1.2.01.05 -	Office equipment	
1.2.01.07 -	Accumulated Building Depreciation	
1.2.01.08 -	Accumulated depreciation of vehicles	
1.2.01.10 -	Accumulated Depreciation of Office Equipment	
01.02.04	KITCHEN MACHINERY	
1.2.04.01 -	Freezer	
	TOTAL ASSETS	
02.00.00	OBLIGATION	
02.01.00	CURRENT LIABILITIES	
02.01.01	Debt	
2.1.01.01 -	Accounts payable	
02.01.02	Tax debt	
2.1.02.01 -	Output VAT payable	
2.1.02.02 -	PPh 21 debt	
2.1.02.04 -	Income Tax Payable 23	
02.01.03	Accounts Payable (Accrued)	
2.1.03.01 -	Salary/Wage Debt	
2.1.03.02 -	Health BPJS Debt	
2.1.03.06 -	Deposit Debt	
02.01.04	Other Debt	

Account	Description	Score
2.1.04.04 -	Prepaid income	
2.1.04.05 -	Other Debt	
	TOTAL LIABILITY	
03.00.00	EQUITY	
03.01.00	EQUITY	
03.01. 01	Capital	
3.1.01.01 -	Paid-up capital	
3.1.01.02 -	Directors Debt	
03.01.02	Retain earning	
3.1.02.01 -	Retained Earnings	
3.1.02.02	Profit Balance for the Year	
	TOTAL LIABILITIES AND CAPITAL	

Source: Government Regulations Number 3 of 2021

Table 4. Format of Statement of Cash Flows

A. Cash Flow From Operational		
Recipient of Cash From Customer		
4.1.01.01 -	Sale	
4.1.01.02 -	Sales discounts	
4.1.01.03 -	Sales Return	
1.1.03.01 -	Increase in Accounts Receivable	
2.1.02.01 -	Increase in Output VAT Payable	
2.1.04.04 -	Increase In Revenue Received Dikmuka	
1.1.07.04 -	Increase in Prepaid Taxes Pph 23	
	Total Cash Receivers from Customers	

Cash Paid To Vendors		
2.1.01.01 -	Increase in Accounts Payable	
1.1.07.01 -	Increase in Input VAT Tax	
5.1.01.01 -	Cost of goods sold	
5.2.01.01 -	Purchase	
	Total Cash Paid to Vendor	
Cash Paid For Tax		
1.1.01.01 -	Decrease in Big Cash	
	Total Cash Paid for Taxes	
Cash Required For Operational Cost of Goods Sold		
	Total Cash Paid for Cost of Goods Sold Operationally	
Cash Paid For Operational Cost		
6.1.01.01 -	Salary expense	
6.1.01.06 -	Incentive Fees and Bonuses	
6.1.01.08 -	Meal cost	
6.1.01.09 -	Medical Expenses	
6.1.01.10 -	Official travel expenses	
6.1.01.11 -	Transportation, fuel, toll, and parking costs	

6.1.01.12 -	Electricity cost	
6.1.01.13 -	Gas Fees	
6.1.01.16 -	Cost of Security and Cleanliness	
6.1.01.18 -	TATK fee and photocopy	
6.1.01.19 -	Equipment Cost	
6.1.01.22 -	Service And Maintenance Costs	
6.1.01.24 -	Entertainment and Representation Costs	
6.1.01.33 -	Other Operational Costs	
6.1.01.34 -	Office Building Depreciation Cost	
6.1.01.35 -	Vehicle Depreciation Cost	
6.1.01.36 -	Office Equipment Depreciation Cost	
1.2.01.08 -	Increase in Accumulated Depreciation Vehicle	
1.2.01.10 -	Increase in Accumulated Depreciation of Office Equipment	
	Total Cash Paid for Fees Operational	
Cash Paid/Received Other		
7.1.01.04 -	Other Non-Business Income	
7.1.01.02 -	Gain on Exchange Rate Selfish	
8.1.01.03 -	Loss on Exchange Differences	
	Total Cash Paid/Received Other	
	Total Cash Flow from Operations	
B. Cash Flow from Investment		

Cash From Investment		
1.2.01.03 -	Increase In Vehicle	
1.2.01.05 -	Increase In Office Equipment	
	Total Cash from Investments	
	Total Cash Flow from Investment	
C. Cash Flow From Funding		
Cash From Funding		
3.1.01.01 -	Increase in Paid-in Capital	
	Total Cash from Funding	
	Total Cash Flow from Funding	
	Cash at the beginning of the period	
	Total Cash Received	
	Cash At End of Balance	

Source: Government Regulations Number 3 of 2021

DISCUSSION

The activities that lasted for three months included the preparation and implementation stages. The preparation phase takes two months, starting from preparing the proposal, preparing for distribution, registering participants, and preparing the software and computers to be used.

The implementation phase lasts for one day. Participants are divided into four groups to provide information about the introduction and practice of accounting software through the Zahir application for 2 hours (120 minutes). The results of our activities can be reported as follows:

1. Two lecturers from the Faculty of Economics, three software and computer conditioning assistants, and eight training participants from Cisaat Village with various work experiences attended the event.
2. This activity was held on Saturday, July 16, 2022, and was opened by the head of Cisaat Village and remarks from several representatives of the Faculty of Economics lecturers.

Then the handover of the plaque as a form of cooperation with Cisaat Village. After the handover, it was followed by training activities for making software-based Financial Reports using the Zahir application by Dr. Ahmad Fauzi, S.Pd., M.Ak. The end of this activity was closed with a documentation session.

3. The training participants showed their enthusiasm to take part in this event, as seen from the participants' activeness in asking questions and applying local accounting software to be involved in their respective workplaces.
4. For evaluation purposes, participants were interviewed in the form of a questionnaire. The interview revealed that this event was exciting and should be continued in the future. However, the obstacle was that the BUMDes administrators had to buy Zahir Accounting software because the implementation committee provided verse trial software that could only use used up to 1000 transactions (3 months). This activity is evaluated by looking at the financial statements in the form of income statements, reports on capital movements, balance reports, and changes in cash balances.

CONCLUSION

After completing this activity, we can write the following conclusions:

1. With local software such as Zahir Accounting, the financial reporting process becomes more accessible, faster, and more efficient. The fact that BUMDes management can quickly analyze financial reports in software makes it easier for administrators to set policies and manage BUMDes.
2. The management and staff of BUMDes who take part in this financial reporting software training already have basic skills that can be applied and developed in their respective places of business.

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