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Training On Preparing BUMDes Financial Reports

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ABSTRACT

Purpose -This Community Service Activity (PKM) was carried out in order to provide training in preparing financial reports based on SAK ETAP and KEPMEN Desa No. 136 of 2022 with the help of the Village BUM Financial Recording and Reporting Application (PPAK). This training in preparing financial reports is a means of increasing transparency and accountability in the use of village funds for BUMDes Pulotondo, Ngunut District, Tulungagung Regency, which has been established since 2015 and has never prepared financial reports.

Design/methodology/approach – The method used in this PKM activity is: 1. Presentation of Material. Presentation of material regarding the steps for preparing financial reports is carried out by the lecturer together with students majoring in Accounting by explaining the material that has been prepared. 2. Practice. The practice of preparing financial reports using the BUM Desa Financial Recording and Reporting (PPAK) application is carried out by Lecturers and Accounting Department Students by showing/ demonstrating directly how to use the application directly to the village officials managing BUMDes Pulotondo so that they are able to understand the work steps and know what should be done next.

Findings- The results that have been achieved with this training activity in preparing BUMDes financial reports are that village officials managing BUMDes have been greatly helped by this training because they have understood the steps in preparing financial reports and what reports must be presented so that they are in accordance with SAK ETAP and KEPMEN Desa No. 136 which requires BUMDes managers to prepare financial reports using the PPAK application. By preparing this financial report, it is hoped that BUMDes Pulotondo, Ngunut District, Tulungagung Regency can increase financial transparency and accountability as required by the government through the Ministry of Villages, Disadvantaged Regions and Transmigration. In accordance with Village Ministerial Decree No. 136



Originality/value – *The implication of this community service is that BUMDes Pulotondo already has knowledge of how to prepare financial reports in accordance with SAK ETAP and Village Ministerial Decree No. 136. The novelty of this community service is the use of the Village BUM Financial Recording and Reporting (PPAK) application which was launched by the Ministry of Villages, Disadvantaged Regions and Transmigration at the end of 2022.*

KEYWORDS: BUMDes; financial statements; training

ABSTRAK

Tujuan - Kegiatan Pengabdian Masyarakat (PKM) ini dilaksanakan dalam rangka memberikan pelatihan penyusunan laporan keuangan berdasarkan SAK ETAP dan KEPMEN Desa No. 136 Tahun 2022 dengan bantuan Aplikasi Pencatatan dan Pelaporan Keuangan BUM Desa (PPAK). Pelatihan penyusunan laporan keuangan ini merupakan sarana peningkatan transparansi dan akuntabilitas penggunaan dana desa bagi BUMDes Pulotondo Kecamatan Ngunut Kabupaten Tulungagung yang berdiri sejak tahun 2015 dan belum pernah menyusun laporan keuangan.

Desain/Methodologi/Pendekatan – Metode yang digunakan dalam kegiatan PKM ini adalah : 1. Penyajian Materi. Penyampaian materi mengenai langkah-langkah penyusunan laporan keuangan dilakukan oleh dosen bersama mahasiswa jurusan Akuntansi dengan menjelaskan materi yang telah disiapkan. 2. Latihan. Praktek penyusunan laporan keuangan menggunakan aplikasi Pencatatan dan Pelaporan Keuangan BUM Desa (PPAK) dilakukan oleh Dosen dan Mahasiswa Jurusan Akuntansi dengan cara menunjukkan/mendemonstrasikan secara langsung cara penggunaan aplikasi tersebut langsung kepada perangkat desa pengelola BUMDes Pulotondo sehingga mampu untuk memahami langkah-langkah kerja dan mengetahui apa yang harus dilakukan selanjutnya.

Hasil – Hasil yang dicapai dengan kegiatan pelatihan penyusunan laporan keuangan BUMDes ini adalah perangkat desa pengelola BUMDes sangat terbantu dengan adanya pelatihan ini karena telah memahami langkah-langkah dalam menyusun laporan keuangan dan laporan apa saja yang harus disajikan agar dapat disajikan. sesuai dengan SAK ETAP dan KEPMEN Desa No. 136 yang mewajibkan pengelola BUMDes menyusun laporan keuangan menggunakan aplikasi PPAK. Dengan disusunnya laporan keuangan ini diharapkan BUMDes Pulotondo Kecamatan Ngunut Kabupaten Tulungagung dapat meningkatkan transparansi dan akuntabilitas

keuangan seperti yang disyaratkan pemerintah melalui Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi. Sesuai dengan Keputusan Menteri Desa Nomor 136

Orisinalitas/Nilai – Implikasi dari pengabdian kepada masyarakat ini adalah BUMDes Pulotondo sudah mempunyai pengetahuan bagaimana menyusun laporan keuangan sesuai dengan SAK ETAP dan SK Menteri Desa No. 136. Kebaruan dari pengabdian masyarakat ini adalah pemanfaatan Keuangan BUM Desa Aplikasi Pencatatan dan Pelaporan (PPAK) yang diluncurkan Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi pada akhir tahun 2022.

KATA KUNCI : BUMDes; Laporan keuangan; Pelatihan

INTRODUCTION

Empowerment of village communities carried out by the government has been carried out for a long time, one of which is the establishment of Village-Owned Enterprises (BUMDes) which are businesses whose capital is wholly or partly owned by the village through direct capital participation originating from village assets which are separated into managing assets and services. services and other businesses for the welfare of village communities ([Permendesa No. 4, 2015](#)). BUMDes is managed by village officials together with community members. With the existence of BUMDes, it is hoped that creative businesses will be born from village communities that will be able to empower village communities and increase sources of original regional income ([Noerhalifah et al, 2023](#))

The establishment of BUMDes should also be in accordance with the objectives of its establishment, namely (1) increasing village financial capacity, (2) developing community businesses in the context of poverty alleviation, (3) encouraging the growth of community businesses, (4) providing social security and (5) providing community services village ([Mutiarni, Zuhro and Utomo, 2018](#)). Based on this goal, Pulotondo Village established BUMDes Pulotondo Mulyo in 2015, starting with the establishment of the Honesty Canteen located at the Village Hall, which initially only aimed to serve the food and drink needs of kindergarten and PAUD students located at the Village Hall. Then in the following year BUMDes added its business units, namely selling LPG gas and gallons of mineral water and establishing BRI Link.

The problem faced by BUMDes Pulotondo is also experienced by many other BUMDes, namely the absence of a good financial recording system which should be a form of transparency and accountability to village communities ([Hanifa et al, 2022](#)). Apart from increasing transparency and accountability of financial recording, this is also in line with the 2022 Village Ministerial Decree No. 136 concerning the preparation of BUMDes financial reports. This is the motivation for holding a PkM training program for preparing BUMDes financial reports for the administrators of BUMDes Pulotindo Mulyo, Pulotondo Village, Ngunut District, Tulungagung Regency. It is hoped that the output of this PkM activity will at least be able to increase the knowledge and skills of the management of BUMDes Pulotondo Mulyo, Pulotondo Village, Ngunut District, Tulungagung Regency in preparing

financial reports so as to increase transparency and accountability in the use of village funds and in accordance with SAK ETAP and 2022 Village Ministerial Decree No. 136.

Based on the situation analysis above, a simple interview was held with partners, namely BUMDes Pulotondo Mulyo and obtained some information, namely that BUMDes Pulotondo Mulyo has been established since 2015, starting with building an Honesty Canteen located at the Pulotondo Village Hall, then in 2016 starting another business, namely sales of LPG gas and gallons of mineral water as well as the establishment of BRI Link. It's just that the problem that BUMDes Pulotondo Mulyo has is that there are no neatly arranged financial records, which causes difficulties in preparing BUMDes Financial Reports in accordance with applicable regulations. Therefore, this PkM is carried out to help the management of BUMDes Pulotondo Mulyo to prepare financial reports so that they can prepare their own financial reports and increase the knowledge and skills of the management of BUMDes Pulotondo Mulyo.

METHOD

The method used in the PKM activity of Training on Preparing BUMDes Financial Reports has been communicated with the village officials managing Pulotondo BUMDes who want to get material and practice for preparing financial reports using the BUMDes Financial Recording and Reporting (PPAK) application.

1. Presentation of Material

Presentation of material regarding the steps for preparing financial reports is carried out by the lecturer together with students majoring in Accounting by explaining the material that has been prepared.

2. Practice

The practice of preparing financial reports using the BUM Desa Financial Recording and Reporting (PPAK) application is carried out by Lecturers and Accounting Department Students by showing/demonstrating directly how to use the application directly to the village officials managing the Pulotondo BUMDes so that they are able to understand the work steps and know what should be done next.

RESULT AND DISCUSSION

This Community Service Activity (PKM) was carried out in order to provide training in preparing financial reports based on SAK ETAP and KEPMEN Desa No. 136 of 2022 with the help of the Village BUM Financial Recording and Reporting Application (PPAK). This training in preparing financial reports is a means of increasing transparency and accountability in the use of village funds for BUMDes Pulotondo, Ngunut District, Tulungagung Regency, which has been established since 2015 and has never carried out financial recording and prepared financial reports in accordance with SAK ETAP and KEPMEN Desa No. 136 Year 2022.



Figure 1. Presentation of Material for Preparing Financial Reports



Figure 2. Presentation of Material for Preparing Financial Reports

This PKM activity program will be held on August 10 2023. This timing has been coordinated with the Village Officials managing Pulotondo BUMDes who will host the PKM activities by inviting all Pulotondo BUMDes managers. The presence of lecturers and students majoring in accounting in this training activity provided material on the steps in preparing financial reports in accordance with SAK ETAP and KEPMEN Desa No. 136 of 2022. The response given by the management of BUMDes Pulotondo was very helpful because they were able to understand the explanation from the presenters well. Good. Apart from providing material, lecturers and students also provided direct practical assistance to prepare financial reports with the help of the PPAK BUMDESA application. With this direct practice, the management of BUMDes Pulotondo felt very enthusiastic because they could experience direct experience in preparing financial reports which had never been done before. The enthusiasm of BUMDes managers is very visible from the many questions asked regarding how to prepare financial reports using this application.

With this training, Pulotondo BUMDes managers who previously did not know how to record finances and prepare financial reports after this training can understand how to

record and prepare financial reports in accordance with applicable regulations so as to increase transparency and accountability. The results of this training in preparing financial reports are also in line with training conducted by several other community service teams which also found that training in preparing financial reports for BUMDes was proven to increase the ability of BUMDes managers to prepare their own financial reports in accordance with applicable standards (Nurhaini et al, 2022; Risal et al, 2020; Simanjuntak et al, 2022; Slamet et al, 2021; Sululing and Mutalib, 2022, Komalasari et al, 2023).

CONCLUSION

Community Service carried out at BUMDes Pulotondo, Ngunut District, Tulungagung Regency really helped increase the knowledge of village officials managing BUMDes to be able to prepare financial reports using the PPAK application which aims to produce financial reports that comply with applicable standards. Village officials were very enthusiastic about this training in preparing financial reports with many questions being asked of lecturers and students regarding the steps in preparing financial reports so that they are in accordance with KEPMEN Desa No. 136. This is very useful for BUMDes Pulotondo which has not had financial reports so far. The limitation in this financial report preparation training activity is the lack of time because the Pulotondo BUMDes management only provides one day so it is not optimal.

The next plan that can be carried out is to provide assistance to BUMDes Pulotondo so that they can prepare their own financial reports on an ongoing basis with assistance from TEFA, Malang State Polytechnic Accounting Department.

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249

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