

## **An Implementation of Automated Excel-based Accounting Applications at BUM Desa**

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ARTICLE INFO	ABSTRACT
<p><i>Keywords: Accounting, Financial Reports, BUMDesa, Automated Excel</i></p> <p><i>Received: June 21<sup>st</sup>, 2023</i></p> <p><i>Revised : June 28<sup>th</sup>,2023</i></p> <p><i>Accepted : June 30<sup>th</sup>, 2023</i></p> <p>©2023 The Author(s): This is an open-access article distributed under the terms of the <a href="#">Creative Commons Atribusi 4.0 Internasional</a>.</p> 	<p>This community service aims to provide basic accounting education and implement simple, automated Excel-based applications in compiling village-owned enterprise financial reports. The community service method is carried out in several stages with a combination of online and offline. Training and mentoring are conducted online and offline, attended by Directors and Treasurers of all BUM Desa in East Belitung. Assistance is carried out at BUM Desa locations and BUM Desa selected by the Office of Social Affairs, Community Empowerment, and Villages of East Belitung Regency. The achievements of Community Service are increasing my basic knowledge of accounting, implementing an automated Excel-based accounting application, and compiling BUM Desa financial reports that follow standards.</p>



## 1. INTRODUCTION

Financial reports (FR) in a business entity, including Village Owned Enterprises (BUM Desa), play an important role. Aside from being an accountability tool, through FR, it can also be known about the assets owned and the performance achievements achieved. Financial statements are a form of business unit management accountability to business owners who have been given authority to manage business units (Carter et al ., 2015). By analyzing FIs, investors can decide on investments and business management's sustainability. The District Regulation East Belitung 4 of 2020 states that through effective, efficient, and transparent management of the village's economic potential, BUM Desa is expected to play a role in increasing the village's economic level. Financial reports have been prepared for the 39 BUMDes in East Belitung Regency, but they still need to be put up to standard and are being prepared manually. Based on discussions with BUM Desa Mentawak Mandiri managers and staff from the Office of Social Affairs, Community, and Village Empowerment, there are several problems faced by BUM Desa in East Belitung, namely related to management and human resources. And technology. The human resources of BUM in East Belitung Village do not understand recording business transactions and preparing financial reports well. The bookkeeping is still simple with a single-entry system. East Belitung Village BUM has not yet optimized technology for business interests.

Preparing FR requires accounting, an information system that identifies, records, and informs the economic events of a business unit to stakeholders

(Weygandt et al ., 2015). Accounting produces financial reports, including income statements, changes in equity reports, statements of financial position, cash flow statements, and an explanation of the financial statements. Knowledge and skills are needed to implement accounting and prepare BUM Desa financial reports from these conditions. BUM Desa managers need to understand the accounting basics and continue with practice with a simple automated Excel-based accounting application developed by PKN STAN. This automated Excel application was first introduced when carrying out community service activities to assist BUM Desa Tirta Mandiri in preparing accounting policies based on SAK ETAP (Hamzah et al ., 2019). This application is easy with the provision of basic accounting knowledge. In its development, the Excel-based application continues to be refined.

Previous service teams have widely used An Excel-based accounting application in BUM Desa financial accounting. This can be seen from Nugrahaningsih et al . (2022), who transferred knowledge to the management of Bumdesa Sidomulyo, Madiun Regency. There is also training and mentoring for BUMDes managers in Sukaraha Village, Cianjur Regency, for types of manufacturing businesses using Ms. Excel, which can automatically generate financial reports (Marsono et al ., 2023). The existing writings are generally for one BUM Desa. Meanwhile, Yasni et al . (2023) partnered with many BUM Desa, but the study focused on the collaboration of the parties involved in realizing Bumdesa accounting records.

Unlike the previous writings, the community service objects/partners in this study involved many BUM Desa, with several stages of activities, both offline and online. This paper focuses more on the stages of training and technical assistance in implementing Excel-based accounting applications until they successfully prepare financial reports.

## 2. METHOD

The method for implementing the community service program is designed in several stages, using online and offline methods. The activity consists of five training and mentoring stages, described as follows.



Figure 1. Stages of the Community Service Program

Source: Processed by the author

The stages of activity are described as follows:

- 1) Online Village BUM Accounting Training  
This training is an initial introduction to the basics of accounting and accounting applications based on Excel, carried out using the Zoom application.
- 2) Phase I Online Assistance  
At this stage, assistance is carried out by answering questions faced by the village BUM manager.
- 3) Accounting Training and Automated Excel-based Applications Offline.  
The training was conducted in the District Hall, which BUM Desa managers attended with accounting material and automated Excel-based Accounting application practice/simulation.
- 4) Phase II Offline Assistance  
Assistance activities for preparing financial reports at this stage are

carried out offline for BUM Desa that have been determined by the Office of Social Affairs and Village Empowerment intensively at the location of each BUM Desa.

- 5) Phase III Online Assistance  
After providing training and mentoring offline, the Team continued to assist. The interaction between the PkM Team and BUM managers in East Belitung Village was carried out through the WA group.

## 3. RESULTS AND DISCUSSION

### IMPLEMENTATION OF ACTIVITIES

- 1) Basic accounting training and an overview of the online Excel application.

This training is an initial introduction to the basics of accounting and accounting applications based on Excel, which

will be carried out using the Zoom application on May 25-26, 2022.

The training materials cover basic accounting equations, accounting cycles, and financial ratio analysis. This training was attended by all BUM in East Belitung Village. All participants and related parties have joined the Whats App forum (WA Group) to facilitate further interaction and coordination. Materials and video tutorial links for using Excel-based accounting applications have been distributed on this occasion.

2) Phase I online assistance

The assistance activity for preparing phase I financial reports is answering questions from BUM Desa managers regarding transaction journals, financial reports, and financial ratio analysis. This activity will be conducted online after the training until July 2022 using the WhatsApp group media. On this occasion, a short quiz was also given at the end of the presentation of the material.

3) Accounting training and automated Excel-based applications offline.

The activity, part of the PKN STAN Lecturer Team Community Service series, was opened by the Regent of East Belitung. The training was held on August 1 and 2 at the One Heart Building Hall of the East Belitung Regent's Office. The training was attended by BUM Desa managers (Directors and Treasurers) of all BUM Desa in East Belitung Regency, Service employees, and village assistants. The training aims to strengthen the

understanding of BUM Desa managers on accounting concepts and applications for preparing automated Microsoft Excel-based financial reports. With this application, the BUM Desa financial manager must only input one transaction on the Journal sheet. The general ledger, trial balance, income statement, statement of changes in equity, statement of financial position, cash flow statement, and financial ratios no longer need to be prepared manually because they are automatically compiled based on the transaction journals that have been inputted.

4) Phase II offline assistance

After the training at the District Hall, the next day, the assistance activities continued with preparing phase II financial reports carried out offline at BUM Desa. BUMDes that receive intensive assistance are determined by the Office of Social Affairs, Community, and Village Empowerment. Assistance was carried out at the respective BUM Desa locations to implement an automated Microsoft Excel-based financial report preparation application for four days from 3 August to 6 August 2022. In this activity, the East Belitung P3MD Professional Assistance Team, namely District Community Empowerment Experts and the village assistants, joined and were actively involved in the mentoring process.

5) Phase III Online Assistance

After providing offline training and assistance, the Community

Service Team continues to assist the East Belitung Village BUM manager in compiling financial reports online. The East Belitung Village BUM managers have joined the WhatsApp mentoring group. The village assistants also assist BUM Desa managers in preparing financial reports using an automated Excel-based accounting application.

The BUM Desa Accounting Training in Belitung Regency was attended by the Director of BUM Desa and the Treasurer of the BUM Desa. Village assistants also attended the training. 71 training participants took part in the pre-test with an average score of 6.46. The post-test was attended by 54 participants with an average score of 7.85. There is an increase in the average value of 1.39 (21.5%).

**ACHIEVEMENT RESULTS**

1) Basic Accounting Knowledge Improvement

Rank	First Name	Last Name	Attempt #	Accuracy	Score	Correct	
1	Juslaetian*		10	100 %	9840	10	
2	Anisa	Nopita*	10	100 %	9620	10	
3	107-Ferdianata		10	100 %	9560	10	
4	Egly	Suganda**	9	90 %	8820	9	
5	Mulyadi*		10	100 %	8650	10	
6	Sri	Oktaviani	10	100 %	8170	10	
7	Wedha	Astria Arfandi	10	90 %	7920	9	
8	INDRIILA		10	100 %	7820	10	
9	Elstri		10	80 %	7700	8	
10	Sri	suryaningsih	10	90 %	7610	9	
11	Melly	Loviani	10	90 %	7510	9	
12	Egly	Suganda	10	90 %	7460	9	
13	Erwan**		10	80 %	7380	8	
14	cici_rgg		10	90 %	7360	9	
15	Riana		10	90 %	7120	9	
16	Widiyani		10	90 %	7110	9	
Rata-rata							6,46

Figure 2. Pre-Test Value  
 Source: PkM Team

Rank	First Name	Last Name	Attempt #	Accuracy	Score	Correct	
1	107-Ferdianata		10	100 %	10850	10	
2	Nurdiansyah		10	100 %	10360	10	
3	INDRIILA		10	100 %	10190	10	
4	Nairil*		10	100 %	9860	10	
5	Alex		10	100 %	9800	10	
6	Dy		10	100 %	9770	10	
7	Elstri		10	100 %	9620	10	
8	Riana		10	100 %	9520	10	
9	ANAS	TINTON SAPUTRA	10	100 %	9460	10	
10	Iwan	Astranadi	10	100 %	8900	10	
11	S		10	100 %	8820	10	
12	Abyah	Puteri	10	90 %	8745	9	
13	Sri	suryaningsih	10	100 %	8580	10	
14	Adiep	812	10	100 %	8420	10	
15	Juslaetian		10	90 %	8380	9	
16	Sri	Oktaviani	10	90 %	8020	9	
Rata-rata							7,85

Figure 3. Post-Test Value  
 Source: PkM Team

This basic accounting knowledge is important for implementing accounting and preparing financial reports with an Excel-based application.

2) Deployment of Automated Excel-based Applications.

Training and mentoring aim to strengthen the understanding of BUM Desa managers on accounting concepts and the application of automated Microsoft Excel-based financial reporting applications. The PKN STAN Lecturer Team developed the application based on experience assisting BUM Desa Tirta Mandiri Ponggok, Klaten, Central Java. The Public Accounting Firm has audited the financial statements of BUM Desa Tirta Mandiri Ponggok.

Features in the Excel-based Accounting application are arranged/provided in worksheets, including Business Entity Profile

sheets, Charts of Accounts, Journals, General ledgers, Trial balances, Income statements, Statements of changes in equity, Statements of financial position, Statements of cash flows, and Financial ratios. The chart of accounts has been prepared and standardized, both coding and account description/name. The chart of accounts sheet is locked so that it is not arbitrarily changed, but if adjustments are needed, they can be adjusted. With this application, the BUM Desa financial manager must only input one transaction on the Journal sheet. The general ledger, trial balance, income statement, statement of changes in equity, statement of financial position, cash flow statement, and financial ratios no longer need to be prepared manually because they are automatically compiled based on the transaction journals that have been inputted. Automation occurs with defined link methods and formulas.



Figure 4. BUM Desa Profile Page  
 Source: PkM Team

Kd	Kode dan Nama Akun	Saldo Normal
1	0 1.1.1.01 Kas Tunai	Debit
2	0 1.1.1.02 Kas di Bank BRI	Debit
3	0 1.1.1.03 Kas di Bank Sumsel Babel	Debit
4	0 1.1.1.98 Kas Kecil (Petty Cash)	Debit
5	0 1.1.2.01 Piutang Usaha	Debit
6	0 1.1.2.02 Piutang kepada Pegawai	Debit
7	0 1.1.2.03 Piutang Desa	Debit
8	0 1.1.3.01 Penyisihan Piutang Usaha Tak Tertagih	Kredit
9	0 1.1.3.02 Penyisihan Piutang kepada Pegawai Tak Tertagih	Kredit
10	0 1.1.3.03 Penyisihan Piutang Desa Tak Tertagih	Kredit
11	0 1.1.4.01 Persediaan Barang Dagangan	Debit
12	0 1.1.4.02 Persediaan Makanan dan Minuman	Debit
13	0 1.1.4.03 Persediaan Ikan Hias	Debit
14	0 1.1.4.04 Persediaan ATK	Debit
15	0 1.1.4.05 Perlengkapan	Debit
16	0 1.1.4.06 Persediaan Bahan Baku	Debit
17	0 1.1.4.07 Persediaan Barang Dalam Proses	Debit
18	0 1.1.4.08 Persediaan Barang Jadi	Debit
19	0 1.1.5.01 Sewa Dibayar Dimuka	Debit
20	0 1.1.5.02 Asuransi Dibayar Dimuka	Debit
21	0 1.1.5.03 PPh 25	Debit
22	0 1.1.5.04 PPN Masukan	Debit
23	0 1.1.8.99 Aset Lancar Lainnya	Debit
24	0 1.1.9.01 RK Pusat	Debit
25	0 1.2.1.01 Investasi dalam Deposito	Debit
26	0 1.2.1.99 Investasi Lainnya	Debit
27	0 1.3.1.01 Tanah	Debit
28	0 1.3.2.01 Gedung dan Bangunan	Debit
29	0 1.3.3.01 Peralatan dan Meubelair	Debit

Figure 5. Account List  
 Source: PkM Team

Assistance in implementing the accounting application begins with identifying the initial balance of the financial position as of January 1, 2022. Then the BUMDesa financial manager inputs the initial balance and then inputs transactions in 2022. The team emphasizes that inputting transactions must be based on valid evidence documents. Apart from that, the Team also emphasized that BUM Desa should properly file proof of transaction documents.

In journal input, BUM Desa managers have paid attention to filling out the elements in full, according to the format and the amount of the value on the debit and credit side. Filling that is not appropriate or incomplete causes the financial reports produced on other sheets to be different. Transactions that affect cash in the cash status column must be given information

on incoming or outgoing flows. If something does not match, the Statement of Cash Flows is invalid. To test the input results of journals and reports according to the accounting cycle, which is generated automatically, the application is also equipped with a feature to find out the balance status or the difference. Differences can be followed up by tracing journal transactions that are not yet appropriate.

3) Output of Financial Report Preparation

After going through a series of education, simulation, and assistance processes, the BUM Desa financial reports were finally obtained and processed/generated from an automated Excel-based accounting application. There are 8 East Belitung Village BUMS that submit financial reports, namely:

- a) BUM Desa Laskar Builds Lenggang Village

- b) BUM Sedulang Jaya Village  
Lalang Jaya Village
- c) BUM Maju Prosperous Village  
Aik Madu Village
- d) BUM Pesisir Prosperous Village  
Buku Limau Village
- e) BUM Desa Prosperous  
Together with Limbongan  
Village
- f) BUM Desa Berkarya Simpang  
Tiga Village
- g) BUM Beregong Village Kurnia  
Jaya Village
- h) BUM Lilangan Village Lilangan  
Village

The Team has reviewed the financial statements. The financial reports are balanced and according to standards. An example of a Village BUM Financial Report is presented in the following figure.

<b>LAPORAN LABA RUGI</b> Untuk Periode yang berakhir sampai dengan 31 December 2022 (dalam rupiah)				November	
Nomor Urut	Uraian	November 2022	s.d 30 November 2022		
43	<b>Pendapatan dan Beban Lain-lain</b>				
44	<b>Pendapatan Lain-lain</b>				
45	Pendapatan dari Bank	Rp	-	Rp	136.116
46	Pendapatan Bantuan/Sumbangan/Hibah	Rp	-	Rp	-
47	Pendapatan Denda	Rp	-	Rp	-
48	Pendapatan Iklan	Rp	-	Rp	-
49	Pendapatan Lain-lain lainnya	Rp	-	Rp	-
50	<b>Total Pendapatan Lain-lain</b>	Rp	-	Rp	136.116
51	<b>Beban Lain-lain</b>				
52	Beban Bank	Rp	7.500	Rp	75.000
53	Beban Bunga	Rp	-	Rp	-
54	Beban Denda	Rp	-	Rp	-
55	Beban Lain-lain Lainnya	Rp	-	Rp	-
56	<b>Total Beban Lain-lain</b>	Rp	7.500	Rp	75.000
57	<b>Total Pendapatan dan Beban Lain-lain</b>	Rp	(7.500)	Rp	61.116
58	Beban Pajak	Rp	-	Rp	27.226
59	<b>LABA (RUGI) BERSIH SEBELUM BAGI HASIL</b>	Rp	1.218.548	Rp	2.887.418
60	<b>BAGI HASIL KE APBDES</b>	Rp	-	Rp	-
61	<b>Lab (RUGI) BERSIH SETELAH BAGI HASIL KE</b>	Rp	1.218.548	Rp	2.887.418

Figure 5. Example of a Profit and Loss Report  
 Source: PkM Team

<b>LAPORAN PERUBAHAN EKUITAS</b> Untuk Periode yang berakhir sampai dengan 31 December 2022 (dalam rupiah)		
Nomor Urut	Uraian	2022
3	Penambahan Investasi periode berjalan:	
4	Penyertaan Modal Desa	Rp 120.000.000
5	Penyertaan Modal Masyarakat	Rp -
6	<b>Penyertaan Modal Akhir</b>	<b>Rp 120.000.000</b>
7	<b>LABA DITAHAN</b>	
8	Laba Ditahan Awal	Rp 9.600.000
9	Laba (Rugi) periode berjalan	Rp 2.887.418
10	Bagi Hasil Penyertaan:	
11	Bagi Hasil Penyertaan Modal Desa	Rp -
12	Bagi Hasil Penyertaan Modal Masyarakat	Rp -
13	<b>Laba Ditahan Akhir</b>	<b>Rp 12.487.418</b>
14	<b>EKUITAS AKHIR</b>	<b>Rp 132.487.418</b>

Figure 6. Example of a Statement of Changes in Equity  
 Source: PkM Team

 <b>PESISIR SEJAHTERA</b> Gabungan 3unit usaha <b>LAPORAN POSISI KEUANGAN (NERACA)</b> Per 31 December 2022 dan 2021 (dalam rupiah)			
No	Uraian	Tahun 2022	Tahun 2021
14	<b>Aset Tetap</b>		
15	Tanah	Rp -	Rp -
16	Gedung dan Bangunan	Rp -	Rp -
17	Peralatan dan Meubelair	Rp 108.282.495	Rp 108.282.495
18	Kendaraan	Rp -	Rp -
19	Akumulasi Penyusutan	Rp (11.065.472)	Rp -
20	Aset Tetap Lainnya	Rp -	Rp -
21	<b>Total Aset Tetap</b>	<b>Rp 97.217.023</b>	<b>Rp 108.282.495</b>

  

29	<b>TOTAL ASET</b>	<b>Rp 132.487.418</b>	<b>Rp 129.600.000</b>
30	<b>Kewajiban</b>		
31	<b>Kewajiban Jangka Pendek</b>		
32	Utang Usaha	Rp -	Rp -
33	Utang Pajak	Rp -	Rp -
34	Utang Gaji dan Tunjangan	Rp -	Rp -
35	Utang Utilitas	Rp -	Rp -
36	Utang kepada Pihak Ketiga Jk. Pendek	Rp -	Rp -
37	Utang Jangka Pendek Lainnya	Rp -	Rp -
38	<b>Total Kewajiban Jangka Pendek</b>	<b>Rp -</b>	<b>Rp -</b>
39	<b>Kewajiban Jangka Panjang</b>		
40	Utang Ke Bank	Rp -	Rp -
41	Utang kepada Pihak Ketiga Jk. Panjang	Rp -	Rp -
42	Utang Jangka Panjang Lainnya	Rp -	Rp -
43	<b>Total Kewajiban Jangka Panjang</b>	<b>Rp -</b>	<b>Rp -</b>
44	<b>TOTAL KEWAJIBAN</b>	<b>Rp -</b>	<b>Rp -</b>
45	<b>Ekuitas</b>		
46	Ekuitas Akhir	Rp 132.487.418	Rp 129.600.000
47	RK Unit Usaha	Rp -	Rp -
48	<b>TOTAL EKUITAS</b>	<b>Rp 132.487.418</b>	<b>Rp 129.600.000</b>
49	<b>TOTAL KEWAJIBAN DAN EKUITAS</b>	<b>Rp 132.487.418</b>	<b>Rp 129.600.000</b>

Figure 7. Example of a Financial Position Report (Balance Sheet)  
 Source: PkM Team

 <b>PESISIR SEJAHTERA</b> Gabungan 3unit usaha <b>LAPORAN ARUS KAS</b> Untuk tahun yang berakhir sampai dengan 31 December 2022 (dalam rupiah)			
Nomor Urut	Uraian	2022	
1	<b>ARUS KAS DARI AKTIVITAS OPERASI</b>		
2	<b>Arus Kas Masuk</b>		
3	Penerimaan kas dari penjualan barang dan jasa	145.235.000	
4	penerimaan kas dari bunga dan dividen	136.116	
5	<b>Jumlah arus kas masuk dari aktivitas operasi</b>	<b>145.371.116</b>	
6	<b>Arus Kas Keluar</b>		
7	Pengeluaran kas untuk pembelian persediaan	(73.209.000)	
8	Pengeluaran kas untuk memproduksi barang jadi	-	
9	Pengeluaran kas untuk pembayaran gaji/upah pegawai/karyawan	(39.119.000)	
10	Pengeluaran kas untuk pembayaran pajak	(27.226)	
11	Pengeluaran kas untuk pembayaran bunga	(75.000)	
12	Pengeluaran kas untuk pembayaran beban-beban yang lain	(18.988.000)	
13	<b>Jumlah arus kas keluar dari aktivitas operasi</b>	<b>(131.418.226)</b>	
14	<b>Arus kas bersih dari aktivitas operasi</b>	<b>Rp 13.952.890</b>	
16	<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>		
17	<b>Arus Kas Masuk</b>		
18	Penerimaan kas dari Penjualan Aset Tetap	-	
19	Penerimaan Kas dari Penjualan Investasi	-	
20	<b>Jumlah arus kas masuk dari aktivitas Investasi</b>	<b>-</b>	
21	<b>Arus Kas Keluar</b>		
22	Pengeluaran Kas untuk Pembelian Aset Tetap	-	
23	Pengeluaran Kas untuk Pembelian Investasi	-	
24	<b>Jumlah arus kas keluar dari aktivitas Investasi</b>	<b>-</b>	
25	<b>Arus kas bersih dari aktivitas Investasi</b>	<b>Rp -</b>	
26			
27	<b>ARUS KAS DARI AKTIVITAS PEMBIAYAAN</b>		
28	<b>Arus Kas Masuk</b>		
29	Penerimaan kas dari penyertaan modal	-	
30	Penerimaan kas dari utang jangka panjang	-	
31	<b>Jumlah arus kas masuk dari aktivitas Pembiayaan</b>	<b>-</b>	
32	<b>Arus Kas Keluar</b>		
33	Pembayaran bagi hasil penyertaan modal	-	
34	Pembayaran pokok utang jangka panjang	-	
35	<b>Jumlah arus kas keluar dari aktivitas Pembiayaan</b>	<b>-</b>	
36	<b>Arus kas bersih dari aktivitas Pembiayaan</b>	<b>Rp -</b>	
37			
38	<b>Kenaikan (penurunan) Kas</b>	<b>Rp 13.952.890</b>	
39	<b>Saldo kas awal tahun</b>	<b>21.317.505</b>	
40	<b>Saldo kas akhir tahun</b>	<b>Rp 35.270.395</b>	

Figure 8. Example of a Cash Flow Statement  
 Source: PkM Team

#### 4. CONCLUSION

1. Implementation of an automated Excel-based accounting application can be achieved by carrying out several stages, starting from basic accounting education and application simulation with transactions relevant to the BUM Desa business type and implementation according to the needs of each BUM Desa.
2. Even though it requires basic accounting knowledge, implementing the Excel accounting application is easy and simple. In addition, transaction input simulations can help understand the logic of the accounting cycle, starting from journal input to the formation of financial reports.
3. Considering that the PkM object is located far away, the PkM method is combined online and offline with several stages. Online training is useful for initial introductions, but its effectiveness is lacking due to network connection problems, participant reluctance, and the Team's difficulty in controlling participants. Offline assistance goes well and is successful in implementing Excel-based accounting applications. Recording of transactions to generate financial reports can be achieved automatically in the simulation and in its application for each BUM Desa.
- 4) For the implementation of the application to continue and improve in



quality, the assistance program needs to be followed up with good monitoring by the Community Service Team, East Belitung Regency DSPMD, and Village Facilitators. Communication between partners, BUM Desa, and Village Facilitators with the Community Service Team can continue through the WA Group facility.

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