

1 Assistance in the Preparation of Financial Reporting at Bumkal

2 Agung Sejahtera Moyudan Sleman Yogyakarta

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4 **Poly Endrayanto Eko Christmawan^{1*}, Frida Aini Nastiti², Bella Madiana Sumadi³, Andre**
5 **Kusuma Adiputra⁴, V. Wiratna Sujarweni⁵**

6 ^{1,2,3,4,5}Universitas Respati Yogyakarta, Jl. Laksda Adisucipto Km 6,3 Sleman, Yogyakarta 55281, Indonesia

7 Email: ¹polychristmawan@respati.ac.id*, ²frida.aini@respati.ac.id, ³bellamadianasumadi@respati.ac.id,

8 ⁴andre_adiputra@respati.ac.id, ⁵nana.wiratna03@gmail.com

9 *Correspondence Author

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12 **Abstract:** Assistance in the preparation of financial reports at the Village-Owned Enterprise (BUMKAl) Moyudan
13 in Sleman, Yogyakarta, has significant urgency. Assistance in the preparation of financial reports is important
14 because it enables transparency, accountability, and efficient financial management. The main objectives of
15 preparing financial reports for BUMKAl Agung Sejahtera are to: (1) Ensure Legal Compliance: Financial reports
16 help ensure that BUMKAl Agung Sejahtera complies with applicable rules and regulations; (2) Decision Making:
17 Accurate financial information allows for appropriate decision making related to financial management and
18 business development; (3) Accountability: Financial reports provide a clear picture of the use of funds and assets
19 of BUMKAl Agung Sejahtera to stakeholders. Method: The Community Service (PkM) Team from the Accounting
20 Study Program, Respati University, Yogyakarta will provide assistance in the preparation of financial reports for
21 BUMKAl Agung Sejahtera managers. This activity involves problem analysis, preparation of training materials,
22 and assistance in preparing financial reports. Targeted Outputs: (1) Organized Financial Reports, (2) Improved
23 Management Capability, and (4) Transparency and Accountability.

24 **Keywords:** Financial Report Assistance; Transparency and Accountability; Legal Compliance; Decision Making;
25 Management Capability Improvement; Community Service (PkM)

26 **1. Introduction**

27 Comprehensive situation analysis: The research location is at BUMKAl Agung Sejahtera, Sumberagung Field
28 Complex, Gedongan Sumberagung, Moyudan, Sleman, Yogyakarta. Business Field: fisheries product
29 management and economic empowerment at the village level. Objective: Improve community welfare through
30 efficient and transparent fisheries product management.

31 Existing Conditions: According to the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages,
32 villages and traditional villages or those referred to by other names, hereinafter referred to as Villages, are legal
33 community units that have territorial boundaries that are authorized to regulate and manage government affairs,

34 interests [1]. According to Government Regulation of the Republic of Indonesia Number 11 of 2021 concerning
35 Village-Owned Enterprises, it is carried out through the development of the functions of BUM Desa/Joint BUM
36 Desa including: a. consolidation of goods and/or services for the Village community; b. production of goods and/or
37 services; c. storage, purchase, marketing of Village community products; d. incubation of Village community
38 businesses; e. stimulation and dynamization of Village community economic businesses; f. services for basic and
39 general needs for the Village community; g. increasing the benefits and economic value of cultural wealth,
40 religiosity, from natural resources; and h. increasing the added value of the Village set and the original income of
41 the Village. BUM Desa/BUM Desa together can run a business in the economic and/or public service sectors in
42 accordance with the provisions of laws and regulations [2]. Sleman Regency Regional Regulation Number 3 of
43 2013 concerning Procedures for the Establishment and Management of Village-Owned Enterprises The
44 establishment of BUMDes aims to: a. increase the role of village communities in managing village income sources;
45 b. encourage the growth and development of village community economic activities; c. increase the entrepreneurial
46 spirit of village communities; d. increase village income. The form of BUMDes business is a legal entity. The
47 establishment of a legal entity is carried out by fulfilling the requirements in accordance with applicable laws and
48 regulations [3]. Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small, and Medium
49 Enterprises in article 3 states that: Micro, Small, and Medium Enterprises aim to grow and develop their businesses
50 in order to build a national economy based on a just economic democracy [4]. Some conditions related to BUMKal
51 Agung Sejahtera include: (1) Limited Knowledge: BUMKal Agung Sejahtera managers have limited knowledge
52 in preparing financial reports. They do not yet understand the Financial Accounting Standards for Micro, Small
53 and Medium Entities (SAK EMKM) properly; (2) Recording System: BUMKal Agung Sejahtera does not yet have
54 a structured and computerized financial recording system. Recording is still manual and not very organized; (3)
55 Daily Transactions: BUMKal Agung Sejahtera carries out various daily transactions, including receipts and
56 disbursements of funds. However, transaction recording is not yet optimal; (5) Assets and Liabilities: Information
57 regarding assets (for example, land, buildings, and inventory) and liabilities (debts, salaries, and other payments)
58 needs to be clearly identified.

59 Upstream Business: Capital: Village Capital Participation, Other Participation, BUMDes General
60 Reserve, Reserve for Purpose, Social Fund, Development Fund. Income: BUMKal Agung Sejahtera gets income
61 from fish seed sales. Expenses: Feed Operational Costs, Management Operational Costs, Pond Mud Cleaning
62 Costs, Grass Cleaning Costs, Feed Costs, Harvest Operational Costs, Fish Catching Costs, Pond Maintenance
63 Costs and others.

64 Downstream Business: Use of Funds: How are the managed funds used? BUMKAl funds are managed by
65 the Village and are used for salary payments, fish feed purchases, fish breeding, transportation, electricity
66 payments. Is there a special allocation for business development or community empowerment? BUMKAl Agung
67 Sejahtera has funds for business development or community empowerment.

68 Sustainability: How does BUMKAl Agung Sejahtera ensure the sustainability of activities and finances
69 in the future? Sustainability of Activities and Finances of BUMKAl Agung Sejahtera. BUMKAl Agung Sejahtera,
70 which focuses on tilapia cultivation in Sumberagung Village, has promising potential. To ensure the sustainability
71 of activities and finances in the future, here are some steps that can be taken: (1) Product Diversification: In
72 addition to selling tilapia seeds, BUMKAl Agung Sejahtera can consider product diversification. For example,
73 developing processed fish products (such as smoked fish, fish nuggets, or fish balls) to increase income; (2) Good
74 Financial Management: BUMKAl Agung Sejahtera must have a structured financial recording system.
75 Management of funds, expenses, and income must be recorded properly in order to monitor cash flow and make
76 the right decisions; (3) Use of Technology: Given the limited human resources in managing tilapia cultivation,
77 BUMKAl Agung Sejahtera can utilize technology. Training in the use of digital applications and media will help
78 improve operational efficiency; (4) Marketing: Digital Marketing can be an effective tool to promote tilapia seed
79 products. BUMKAl Agung Sejahtera can use online platforms, such as Google, to increase visibility and reach
80 more consumers; (5) Cooperation with Related Parties: BUMKAl Agung Sejahtera can collaborate with
81 government agencies, universities, or non-governmental organizations. This collaboration can help in business
82 development and access to resources; (6) Environmental Management: Ensure that fish ponds and the surrounding
83 environment are well maintained. Business sustainability is also related to environmental sustainability.

84 **2. Issues and Programs**

85 **2.1 Priority Issues**

86 The maximum priority problems faced by BUMKAl Agung Sejahtera are as follows:

87 1. Unstructured and Manual Financial Recording System:

88 Explanation: BUMKAl Agung Sejahtera does not yet have a computerized financial recording system,
89 which causes the recording to be manual and less organized.

90 Impact: The lack of a structured financial recording system can result in errors in recording, difficulty in
91 tracking transactions, and delays in preparing financial reports.

92 Solution: Implementation of a computerized and structured financial recording system should be a
93 priority. This will help minimize errors, improve accuracy, and allow faster and easier access to financial
94 information.

95 2. Unclear Identification of Assets and Liabilities:

96 Explanation: Information regarding assets (land, buildings, and inventory) and liabilities (debts, salaries,
97 and other payments) has not been clearly identified.

98 Impact: Lack of clear identification of assets and liabilities can result in uncertainty in financial planning,
99 the risk of negligence in paying obligations, and difficulty in managing assets efficiently.

100 Solution: Regular audits of assets and liabilities need to be conducted to ensure that all information is
101 recorded accurately and in detail. This will help BUMKAl Agung Sejahtera in managing their finances
102 more effectively and minimizing financial risks.

103 By addressing this issue as a priority, BUMKAl Agung Sejahtera will be able to improve operational efficiency,
104 optimize financial management, and improve overall business performance.

105 **2.1 Programs**

106 The priority steps to be implemented by the servants are as follows: (1) Financial Management and Digitalization
107 Training: Conduct training for BUMKAl Agung Sejahtera managers regarding proper financial management in
108 accordance with Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM); (2)
109 Recording System Development: Implement a structured and computerized financial recording system. Ensure
110 optimal daily transaction recording; (3) Asset and Liability Management: Clearly identify the assets and liabilities
111 of BUMKAl Agung Sejahtera.

112 With the steps above, it is hoped that BUMKAl Agung Sejahtera can fix problems and improve financial
113 management in accordance with SAK EMKM. BUMKAl Agung Sejahtera Financial Reporting Development
114 Program. BUMKAl Agung Sejahtera faces challenges in preparing financial reports in accordance with Financial
115 Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). The following are solutions offered
116 to solve this problem:

117 1. Financial Management and Digitalization Training:

118 Solution: Conduct training for BUMKAl Agung Sejahtera managers on proper financial management in
119 accordance with SAK EMKM.

120 Target: Managers have a good understanding of accounting principles and financial reporting.

121 2. Able to use digital media for operations, including promotions and portfolios. Recording System
 122 Development: Solution: Implement a structured and computerized financial recording system.

123 Target: Optimal and accurate daily transaction recording. Managers can monitor cash flow and make
 124 decisions based on recorded data.

125 3. Asset and Liability Management:

126 Solution: Clearly identify the assets owned by BUMKAl Agung Sejahtera and the liabilities that must be
 127 met.

128 Target: Assets and liabilities are properly recorded in the financial statements.

129 Managers can manage assets and liabilities efficiently.

130 4. Research Results of the Proposing Team:

131 The proposing team has conducted research related to financial management at BUMKAl Agung
 132 Sejahtera. Research findings are used as a basis for designing relevant and effective solutions.

133 By implementing the steps above, BUMKAl Agung Sejahtera is expected to be able to fix problems and improve
 134 financial management in accordance with SAK EMKM. Business sustainability and community empowerment
 135 can be achieved through systematic and measurable solutions.

136

137 3. Method

138 Implementation Method: Development of BUMKAl Agung Sejahtera Financial Reporting to overcome
 139 the problem of preparing BUMKAl Agung Sejahtera financial reports in accordance with SAK EMKM, the
 140 following are the stages or steps that can be implemented:

141 1. Identification of Needs and Constraints:

142 - Conduct interviews with BUMKAl Agung Sejahtera managers to understand the needs and
 143 constraints faced in preparing financial reports.

144 - Identify areas that need improvement, such as understanding accounting concepts, recording
 145 systems, and use of technology.

146 2. Financial Management Training:

147 - Conduct special training on accounting principles and financial reporting in accordance with
 148 SAK EMKM.

149 - Focus on fund management, transaction recording, and preparation of financial reports.

150 3. Implementation of a Structured Recording System:

- 151 - Implement a structured and computerized financial recording system.
- 152 - Ensure optimal fund management and daily transaction recording.
- 153 4. Asset and Liability Management:
- 154 - Clearly identify the assets owned by BUMKAL Agung Sejahtera and the obligations that must
- 155 be met.
- 156 - Ensure that assets and liabilities are properly recorded in the financial statements.
- 157 5. Monitoring and Evaluation:
- 158 - Conduct regular monitoring of the implementation of the financial recording and management
- 159 system.
- 160 - Evaluate the effectiveness of the solutions implemented and make improvements if necessary.
- 161 6. Reporting and Transparency:
- 162 - Prepare periodic financial reports and ensure transparency to BUMKAL members and related
- 163 parties.
- 164 - Financial reports can be used as a tool for decision making and accountability.

165 By following the steps above, BUMKAL Agung Sejahtera is expected to improve financial management and

166 ensure that financial reports are in accordance with SAK EMKM. Business sustainability and community

167 empowerment can be achieved through systematic and measurable implementation.



Figure 1
Document for Making BUMKAL Agung Sejahtera
Financial Reports



Figure 2
Document of BUMKAL Agung Sejahtera Fish
Pond

168 **4. Conclusion and Suggestions**

169 **4.1 Conclusion**

170 The results of BUMKal Agung Sejahtera's Community Service are that BUMKal Agung Sejahtera is trying to
171 improve their financial management through interviews and mentoring activities. Interviews revealed that
172 members have varying understandings of accounting, face challenges in financial recording and reporting, and
173 need further training. Mentoring activities include financial management training, implementation of a structured
174 recording system, asset and liability management, monitoring and evaluation, and transparent reporting. All of this
175 aims to improve efficiency, accuracy, and transparency in BUMKal's financial management.

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177 **4.2 Suggestions**

178 Suggestions to improve BUMKal members' understanding of accounting, several strategic steps can be taken,
179 namely:

- 180 1. **Advanced Training:** Conducting more in-depth advanced training on accounting principles and SAK
181 EMKM. This training can cover topics such as recording transactions, preparing financial reports, and
182 financial analysis.
- 183 2. **Practical Workshop:** Conducting practical workshops that focus on real case studies. This will help
184 members understand how to apply accounting theory in everyday situations.
- 185 3. **Mentoring and Assistance:** Providing a mentoring program where more experienced members can guide
186 less experienced members. This assistance can be done periodically to ensure ongoing understanding.
- 187 4. **Use of Technology:** Utilizing user-friendly accounting applications to assist members in recording and
188 reporting finances. Training on the use of this application is also important to ensure that all members can
189 use it effectively.
- 190 5. **Learning Resources:** Providing access to learning resources such as books, articles, and video tutorials on
191 accounting. This can help members learn independently at their own pace.
- 192 6. **Periodic Evaluation:** Conduct periodic evaluations to measure the progress of members' understanding of
193 accounting. The results of this evaluation can be used to adjust existing training and mentoring programs.

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