

# Digitalization Financial Reporting of BUMKAl Wukirsari Towards a Nationally Competitive BUMKAl

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## **Abstract.**

*BUMKAl Wukirraya was formed and initiated by the Wukirsari Village Government in 2017, but due to many obstacles such as the lack of professional selection, lack of coordination between BUMKAl Managers and the Village Government, the Covid-19 Pandemic and so on, BUMKAl Wukirraya did not run optimally. Only in 2021, precisely on November 14, 2021, a transparent selection was held by presenting an independent Selection Committee. Thus, the New Management of BUMKAl Wukirraya Wukirsari was formed for the 2022-2026 Period, consisting of the Director, Secretary, and Treasurer and has obtained Legality from the Ministry of Villages in April 2022. This community service activity aims to provide assistance in strengthening the digital system of BUMKAl Wukirsari Financial Reports. The Participatory Action Research (PAR) method is used in this program to actively involve BUMKAl managers in all stages of planning to program evaluation. In accordance with the objectives of this activity, assistance is provided in preparing financial reports using Excel for accounting as a solution to the problems faced by BUMKAl managers.*

**Keywords:** *BUMKAl; Digital Transformation; Digital Literacy; Financial Report; Excel for Accounting*

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## **I. INTRODUCTION**

Village is an entity and autonomous community that has the authority to manage its own household. This idea has the consequence that the village must be independent, competitive and have the capacity to manage the village household according to the needs and potential of the village community.

The independence of the village can be measured from its ability to finance village government activities, both in terms of government, development, and society. So that the village is required to be able to explore the potential that can be a source of original income for the village.

Starting from this idea, the existence of BUMKAl becomes a strategic thing because with the existence of BUMKAl, the Village can get alternative financing for the Village Household. In addition, the existence of BUMKAl also contributes to increasing the community's income sources which enable the community to carry out development and improve welfare optimally, so BUMKAl Wukirraya was formed.

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Wukirraya did not run optimally. Only in 2021, precisely on November 14, 2021, a transparent selection was held by presenting an independent Selection Committee. Thus, the New Management of BUMKal Wukirraya Wukirsari was formed for the 2022-2026 Period, consisting of the Director, Secretary, and Treasurer and has obtained Legality from the Ministry of Villages in April 2022.

BUMKal is a group formed by a village that is supervised by the community according to the needs and financial condition of the village (Agunggunanto et al. 2016). Villages can establish trading companies according to their capabilities and needs in accordance with Law Number 32 of 2004 concerning Regional Government, Government Regulation Number 72 of 2005 concerning Villages, Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, and Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Villages. Thus, in an effort to improve community welfare, BUMKal is established based on the needs, potential, and capabilities of the village. BUMKal plays an important role in driving the regional economy and improving the welfare of village communities, including by encouraging village economic independence, maintaining business continuity, improving the quality of life of village communities, and fostering community empowerment (Ridlwan 2014).

BUMKal is expected to encourage and drive the village economy in the area. The village community must be fully responsible for the management of financial resources. (Laru and Suprojo 2019). A different approach required by law to reduce dependence on government assistance and enable villages to become independent is a strategy to increase the economic potential of the community through BUMKal (Syarifudin and Astuti 2020).

Any general term that helps people create, store, communicate, and/or distribute information is referred to as information technology (IT) (Rachmadi and Kom 2020). The science that studies the creation, implementation, development, maintenance, or management of computer-based information systems in hardware and software applications is known as information technology. Information technology can also be understood as a facility consisting of hardware and software that supports and improves the quality of information for all levels of society quickly and effectively. One of the functions of information technology in BUMKal is that the quality of financial reports derived from increased use will increase (Sukarini and Dewi 2018).

In order for BUMKal to effectively handle any business risks that may arise, starting or building a BUMKal company or business involves careful business planning and calculations (Yunita et al. 2019). One strategy to be able to develop BUMKal and UMKM according to (Nuryanti 2019) is through the use of information and computer technology or (ICT) where the existence of ICT will encourage business acceleration and open up wider market opportunities.

Currently, BUMKal Wukirsari has utilized information technology in carrying out various business activities, including marketing its products and services. However, information technology has not been maximized in the preparation of financial reports. Based on these conditions, this community service activity aims to provide assistance in strengthening the digital system of BUMKal Wukirsari's Financial Reports.

## **II. METHOD**

This community service program is implemented using the Participatory Action Research (PAR) framework, namely an empowerment paradigm that integrates the community as the main

actor in a series of processes ranging from problem identification, strategic planning, program execution, to comprehensive evaluation. This framework is adopted to ensure that the alternative solutions formulated are truly responsive to local contextual needs and can be autonomously operationalized by the village community, especially by the BUMKAl Wukirsari administrator.

The program execution was carried out at the Wukirsari BUMKAl location, Imogiri District, Bantul Regency, in the period of May 2025. The target population of this program covers BUMKAl managers, relevant village officials, and BUMKAl service user communities from various demographic segments. The activity procedure was initiated with a phase of identifying problems and assessing needs through empirical observation and semi-structured interviews with BUMKAl Managers. From the results of the assessment, several fundamental issues were identified, including the limited knowledge of BUMKAl managers in preparing financial reports based on information systems, limited information technology system infrastructure in preparing financial reports, and total dependency on village government funding without a financing diversification strategy.

After the problem mapping was completed, a focus group discussion was held to design program interventions which included: (1) optimizing the preparation of the financial report preparation system using Excel for accounting, (2) capacity building for fundamental digital literacy for BUMKAl managers, (3) and exploring alternative financing through strategic partnerships and crowdfunding initiatives.

### **III. RESULTS AND DISCUSSION**

The management of BUMKAl Kalurahan Wukirsari who were targeted as recipients of this community service activity were considered to have good abilities, and their enthusiasm to participate in every activity that had been planned was very responsive. Support from representatives of the local government and all parties who had provided full support during the activity, as well as several community leaders, who took part in every activity process and did not hesitate to ask the resource person if there were things that were not understood and provided suggestions to extend the activity time.



The service carried out with a focus on developing BUMKal through the use of information technology and financial reports aims to increase the competitiveness of BUMKal in the digitalization era. Some of the results that can be achieved through this service include:

1. Increasing operational efficiency of BUMKal Wukirsari. By utilizing information technology such as mobile applications and websites, customers can easily order and pay for BUMDesaa products online. This can speed up business processes and increase operational efficiency of BUMDesa.
2. Improving transparency and accountability of BUMKal Wukirsari finances. With the use of accounting software, BUMKal Wukirsari can easily record and monitor their financial transactions neatly and accurately. In addition, by making periodic financial reports, BUMKal can show their finances transparently and accountably to related parties such as customers, village governments, and financial institutions.
3. Increase marketing and sales of BUMKal Wukirsari products. By utilizing social media and websites, BUMKal can expand the reach of their product marketing and build brand awareness. This can help BUMKal to increase product sales and achieve higher business targets.
4. Improving the human resources capabilities of BUMKal Wukirsari. Through human resources training and development, BUMKal can improve the capabilities and competencies of their employees in managing business and utilizing information technology properly. This can help BUMDesaa to face challenges in the digitalization era better.

Overall, the development of BUMKal Wukirsari through the use of information technology and financial reports can provide great benefits for BUMKal Wukirsari in increasing their

competitiveness in the digitalization era. With the use of appropriate information technology and good financial management, BUMKal Wukirsari can become more efficient, transparent, and able to compete with other businesses in the digitalization era.

#### **IV. CONCLUSION**

The community service program implemented in BUMKal Wukirsari has produced a significant impact in increasing the capacity of managers in preparing financial reports with the help of information technology. Through the training provided, the community began to demonstrate better comprehension in operating digital devices, accessing information via the internet. This is a preliminary indicator that the digital divide in rural areas can be minimized through an appropriate and need-based approach.

On the other hand, the government's dedication to the sustainability of BUMKal is demonstrated by the funding provided for its development. Through BUMKal, the government plays a very significant role in poverty alleviation and village empowerment. It also offers supporting facilities for BUMKal management in addition to government funding injections.

Wukirsari BUMKal managers have started using technology in preparing financial reports. The awareness and understanding of BUMKal managers about technological developments has increased as seen in the diagram and with the completion of the activity it is hoped that managers can utilize technology in carrying out their daily activities in managing their business. One thing that can be done using technology is the marketing process using social media and utilizing applications such as excel for accounting in recording business finances.

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We greatly appreciate the trust that has been given to us to participate in community empowerment efforts in Wukirsari Village. Hopefully this cooperation will not stop here, but will be the beginning of a good and sustainable relationship between us and the Wukirsari community. Once again, thank you for all the kindness, support, and opportunities that have been given. May all this kindness be rewarded manifold by God Almighty.

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