



Learning Model for Preparing Financial Statements of Village-Owned Enterprises Using the Training, Simulation, and Assistance Model

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Abstract

This study aims to find an effective learning model for preparing financial statements for Village-Owned Enterprises (VOE). VOE are required to prepare financial statements by the Financial Accounting Standards for Private Entities (SAK-EP) on a semi-annual basis. However, to date, very few VOE can prepare financial statements by the expected accounting standards. This is because most VOE managers do not understand the process of preparing financial statements and do not have an accounting education background. Therefore, an effective learning model for preparing financial statements is needed for VOE managers with non-accounting educational backgrounds. This study uses participatory action research by actively involving VOE managers in learning how to prepare financial statements. After mapping VOE managers and analyzing learning needs, a learning model was developed through three stages: training, simulation, and assistance, referred to as the TSA model. The development of this model refers to Project-Based Learning and Problem-Based Learning, where VOE managers are given the task of preparing financial statements directly using either dummy data or real transaction data. The study was conducted with VOE managers in East Java. After completing the training, VOE managers can prepare financial statements according to standards. Some VOE financial statements have even been audited by a Public Accounting Firm, receiving unqualified and qualified opinions. Therefore, this learning model is an effective accounting education for VOE managers.

Keywords:

Village-Owned Enterprises, Financial Statements, Action Research, Project-Based Learning, TSA Model

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INTRODUCTION

Village-Owned Enterprises (VOE) are business entities established by villages and/or jointly with other villages as stated in Government Regulation Number 11 of 2021. VOE capital comes from capital participation from the village government and/or village community, with the majority of the capital owned by the village government (Dewi, 2014; Priharjanto and Nina, 2021). Village capital participation is carried out through direct participation from village assets, except for land and buildings, which have been separated to manage assets, services, and other businesses with the primary goal of improving the welfare of village communities. The establishment of VOE is regulated by Law Number 6 of 2014 concerning Villages and its implementing regulations in the form of Government



Regulation Number 11 of 2021 concerning Village-Owned Enterprises. The establishment of VOE is intended to encourage village economic growth, which will ultimately improve the welfare of village communities (Hawa, Sokarina, and Suryantara, 2022). VOE was established to carry out economic business activities through business management and development of investment and economic productivity and village potential, carrying out public service activities through the provision of goods and/or services and fulfilling the general needs of village communities, including managing village food barns, obtaining profits or net income to increase village original income and develop the maximum benefits of village community economic resources, utilizing village assets to create added value for village assets, and developing a digital economic ecosystem in the village (Darmaileny, Adriani, and Fitriaty, 2022). Thus, VOE functions as a legal entity managed by the village and/or together with villages to manage businesses, utilize assets, develop investment and productivity, and provide services for the greatest welfare of village communities. Muryanti (2020) stated that VOE was established to encourage sustainable village economic development, improve village community welfare, and strengthen village economic independence through optimal management of existing resources and potential.

The organizational structure of the VOE, regulated in Government Regulation Number 11 of 2021, consists of several parties with their respective duties and roles as follows:

- a. The Village Deliberation is the highest authority responsible for determining the establishment of the VOE, determining the articles of association, and deciding other important matters related to the VOE.
- b. The Advisor, held by the Village Head, is tasked with discussing and agreeing on the household budget, reviewing work program plans, and compiling and submitting financial and needs analyses for additional capital.
- c. Operational implementers, appointed by the Village Assembly and carried out by the VOE Director, who is tasked with and responsible for implementing VOE operational activities, coordinating business implementation, as well as regulating employment and determining employee salaries.
- d. Supervisors, appointed by the Village Assembly, are tasked with supervising the implementation of VOE management, reviewing work program plans, and providing approval for loans and VOE cooperation with other parties.
- e. VOE employees, including the Secretary, Treasurer, and other employees who assist in carrying out operational duties and authorities. The VOE Secretary and Treasurer are appointed by the Village Assembly, while other employees are appointed by the VOE Director.

As a form of accountability for the implementation of operational activities, VOE managers are required to prepare financial statements (Permadi et al., 2023). Financial statements are prepared by VOE at least twice a year, namely semi-annual reports and year-end reports. Harto & Riwandari (2018) stated that financial statements must be prepared according to the generally accepted Financial Accounting Standards. In order to guide in preparing financial statements by Financial Accounting Standards, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration issued Ministerial Decree Number 136 of 2022 concerning Guidelines for Preparing Financial Statements for Village-

Owned Enterprises. This guide was prepared concerning the Financial Accounting Standards for Private Entities (SAK-EP). Thus, the financial statements prepared by VOE are valid and relevant reports that can be used for decision-making by their users.

The preparation of VOE financial statements is a necessity because apart from fulfilling applicable provisions, financial statements also provide broader benefits, including as a means of:

- a. Accountability for VOE management. VOE capital comes from the village government and the community, so VOE managers are required to account for the mandates entrusted to them by the owners. One form of accountability that can be achieved is by preparing financial statements (Sukmadilaga et al., 2018).
- b. Transparency for Village Communities. Financial statements provide transparency so that village communities can understand how the VOE is managed, how much profit is generated, and whether funds are being used as planned. This can increase public trust in the VOE.
- c. A tool for management in carrying out its functions, from planning, implementation, and control. Sound business planning and decisions must be based on valid financial data. Financial statements provide a clear picture of the VOE's financial condition, such as liquidity, profitability, and operational efficiency.
- d. Business Performance Evaluation. Financial statements help village managers and the government assess whether the VOE's business is profitable or not. This is crucial for determining the future strategic direction of the business.
- e. To comply with regulations, the government, through the Minister of Villages Decree and other regulations, requires VOE to prepare and submit periodic financial statements. This is part of good governance.
- f. Preventing misuse of funds. With regular, audited financial statements (both internal and external), the potential for misuse of funds can be minimized.
- g. Financing: If a VOE wishes to expand its business through loans or partnerships with third parties (e.g., banks or investors), financial statements are an essential requirement for funding applications. Financial statements provide a comprehensive overview of the VOE's performance and financial condition.

VOE financial statements play a crucial role, including as a means of accountability for VOE management to the village government, community, and other stakeholders. Reliable and relevant financial statements enable VOE to monitor financial performance, make informed decisions, and ensure the sustainability and development of village businesses.

Although financial statements play a crucial role, many VOE are unable to prepare financial statements that comply with VOE standards and guidelines. Some frequently encountered obstacles include limited human resources with skills and knowledge in accounting and financial management (Pradana and Fitriyanti, 2019). Another obstacle is an unstructured administrative and financial system, the absence of accounting policies, and a lack of understanding of the provisions and standards for preparing financial statements applicable to VOE (Nugrahaningsih et al, 2016). VOE managers who do not have an accounting education background and the lack of effective training in preparing financial statements make VOE

unable to prepare financial statements correctly. Based on this background, an effective training method is needed for VOE managers in preparing financial statements by applicable financial accounting standards.

METHODS

This study is a qualitative study using participatory action research methods, actively involving participants in learning how to prepare financial statements. VOE managers, as participants, actively participated in the learning process. The subjects of this study were the VOE managers who participated in the learning process.

In the initial stage of the research, a mapping of the learning participants who are financial managers in VOE was conducted. Based on the mapping results, a learning needs analysis was conducted so that by the end of the learning, participants are able to prepare financial statements by established financial accounting standards. The mapping results showed that most VOE managers are people without an accounting background, so a comprehensive and integrated learning is needed, starting from the delivery of theory and knowledge related to accounting and business, to skills in preparing financial statements. The learning model for VOE managers was developed using the Analysis, Design, Development, Implementation, and Evaluation (ADDIE) pattern. ADDIE can direct the development of learning in a complex environment (Branch, 2009).

To provide theory and knowledge related to accounting and financial statement preparation, integrated training related to accounting basics is required. Meanwhile, to provide experience in preparing financial statements in general, participants are given the assignment to prepare financial statements for a business entity. Experience in preparing financial statements is obtained in two ways: a simulation of preparing financial statements using dummy transactions designed from transactions that commonly occur in VOE, so that participants are familiar with preparing financial statements. Meanwhile, to provide specific accounting experience and problem-solving, participants are given the assignment and guidance to prepare financial statements for each VOE using real transaction data for one month. This is done to capture specific transactions that may only occur in each VOE.

Based on the results of the mapping and analysis of learning needs, in the next stage, the researcher designed a learning model that needed to be carried out to improve the financial report preparation skills of VOE managers. The learning model was designed by combining the Training model, Project-Based Learning (simulation), and Problem-Based Learning (Assistance). This combination of learning models also took into account Edgar Dale's learning cone. Edgar Dale (1969) stated that learning prioritizes the active participation of students in interacting with their learning situations through their five senses, namely through sight, hearing, touch, smell, and taste, to the mode of action, namely 'say and do'. The learning experience obtained by students will be more if the learning media are more concrete. Learning with simulation and assistance will provide a more memorable experience, as in Figure 1.

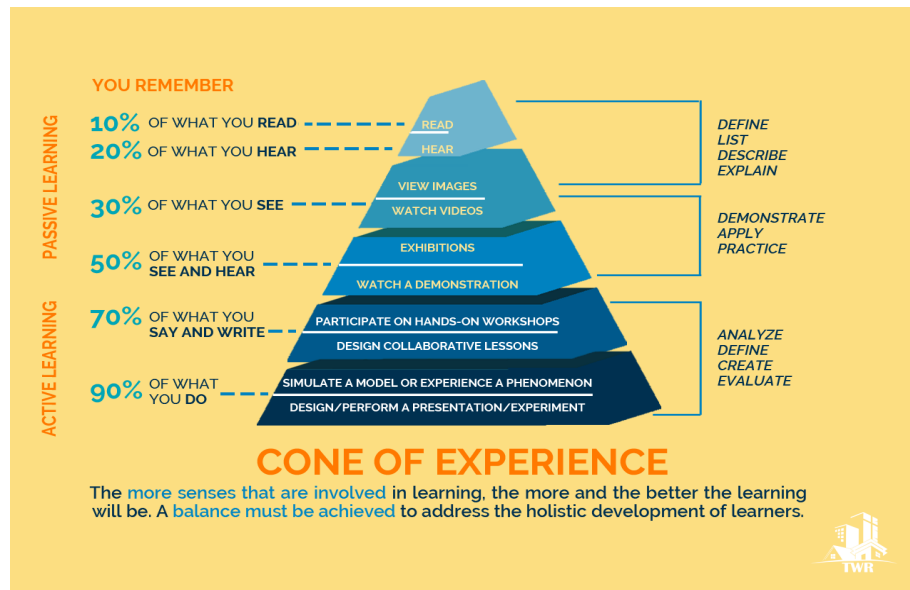


Figure 1. Cone of Experience

The research was conducted in East Java Province from 2022 to 2024. Data were obtained through several methods. Secondary data were obtained through activity reports prepared by the East Java Regional Government, related articles, VOE financial statements, and other literature. Primary data were obtained through interviews and discussions with the Village Community Empowerment Office, Village Governments, Village Experts, and VOE Managers in East Java. Primary data were also obtained through observations during the research, measurement results during training, simulations, and assistance.

Researchers, assisted by instructors, designed and directly implemented a learning program for VOE managers in preparing financial statements through training, simulations, and assistance. Researchers also evaluated the implementation of these activities to assess the VOE managers' ability to prepare financial statements after participating in the program. A total of 150 participants from various districts in East Java participated in this activity. Details of the number of participants are presented in Table 1.

Table 1. Number of Training Participants

| Regency | Number of participants |
|-------------|------------------------|
| Gresik | 20 |
| Jombang | 30 |
| Kediri | 20 |
| Lumajang | 20 |
| Nganjuk | 20 |
| Sidoarjo | 20 |
| Tulungagung | 20 |
| Total | 150 |

The learning program is conducted by combining training, project-based learning, and problem-based learning. This learning process emphasizes active participant involvement and provides theory, knowledge, and learning experiences so that they not only understand the systems, procedures, and processes of preparing financial statements but also directly prepare financial statements that are the focus of the learning, so that participants can prepare financial statements independently. In addition, participants are also invited to complete the preparation of financial statements for their business entities using real transactions with mentoring. This allows participants to discuss and collaborate to complete the preparation of financial statements for each business entity, even though they have different types of businesses from other businesses.

In general, learning is carried out in three stages: the training stage, which lasts approximately two days. In this stage, participants are given material on the basics of accounting, including the definition of accounting, the types and content of financial statements, users of financial statements, accounting principles and bases used, the basic accounting equation, analysis and recording of transactions in the accounting equation, the trial balance and preparation of financial statements, and the accounting cycle. In addition to theory, this training stage also provides techniques and methods for preparing financial statements.

The second stage of the TSA learning model is a simulation, where participants are given a case study consisting of selected transactions frequently occurring in the VOE for a specific period as the basis for preparing financial statements. Participants are asked to prepare financial statements based on dummy transactions that have been compiled based on the main transactions that commonly occur in the VOE. Participants are asked to discuss and collaborate with fellow participants to complete the case study/project in the form of financial statements.

The third stage of the learning model is assistance. In this stage, participants are given the task of completing their unit's financial report for one month. Participants are asked to record transactions that occurred during a specific month as a problem-solving model for any specific transactions within the VOE they manage.

RESULTS AND DISCUSSION

Learning is a process of interaction between students, educators, and learning resources in a learning environment, aimed at helping students acquire new knowledge, skills, attitudes, and understanding. This process occurs consciously, planned, and systematically, with teachers acting as facilitators, guides, and directors so that students can learn optimally and achieve predetermined learning objectives. Learning is not merely the delivery of material, but also involves activities that encourage behavioral change, the development of creativity, the improvement of thinking skills, and the construction of new knowledge in students. Thus, learning is the core of the educational process, emphasizing positive changes in individuals through meaningful learning experiences (Ramdhani, 2014).

Many learning models deliver their materials. Each method has its advantages and disadvantages. The following learning methods can be used to improve the competency of VOE managers:

- a. **Project-Based Learning.** This model emphasizes learning through hands-on experience by providing complex projects that participants must complete within a specific timeframe (Kokotsaki, Menzies, & Wiggins, 2016). Students explore, research, and solve problems collaboratively. Its advantages include enhancing critical thinking skills, collaboration, and connecting theory to real-world practice.
- b. **Cooperative Learning.** This learning model uses small groups where each member is responsible for contributing to the group's success. This model enhances social skills, communication, shared responsibility, and collaboration.
- c. **Problem-Based Learning.** In this learning model, participants are given real-life problems to solve, developing analytical skills and creative solutions. This model hones critical thinking skills and makes learning more relevant to everyday life.
- d. **Contextual Approach.** This approach connects learning materials to the real lives of participants, making learning more meaningful and relevant.
- e. **Integrated Learning Model.** This model integrates several learning subjects simultaneously to provide participants with a more meaningful learning experience.
- f. **Structured Task Learning Model.** Emphasizes the development of assignments that students must complete to deepen their understanding of the material, such as scientific reports, portfolios, and individual or group papers. This model helps develop in-depth skills and mastery of the material.

The Financial statement preparation course is intended to enable participants, as VOE managers, to prepare financial statements according to applicable accounting standards and the financial report preparation guidelines stipulated by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. Therefore, the primary objective of the VOE financial report preparation course is to improve participants' competency in preparing VOE financial statements.

Based on a preliminary survey of prospective participants conducted in collaboration with the East Java Provincial Village Community Empowerment Office, data showed that most prospective participants were unable to prepare financial statements by applicable standards and preparation guidelines. Furthermore, many prospective participants lacked an understanding of accounting. Therefore, there is a need to improve knowledge regarding accounting basics, accounting standards, and financial report preparation guidelines.

The preparation of financial statements by VOE is currently very rudimentary (Arifin, Inapty, and Astuti, 2022). Bookkeeping focuses solely on recording cash inflows and outflows, thus understating the VOE's financial performance. The reports produced only describe cash flow, providing very limited, incomplete information that does not meet the requirements of accounting standards or guidelines. For participants to be able to prepare financial statements, experience in preparing financial statements according to standards is required. This requires participants to be equipped not only with an understanding of accounting but also

with experience in preparing financial statements in accordance with standards. To gain experience in preparing financial statements, participants must attempt to prepare financial statements using pre-prepared dummy data that can reflect the VOE's operational activities. Financial report preparation simulations are necessary to provide experience in preparing financial statements that closely resemble real-world conditions. Assistance is aimed at providing solutions to specific problems faced by VOE in preparing financial statements.

To complement the financial reporting experience, participants are also asked to prepare financial statements using real data derived from the VOE's daily activities. Real transaction data is required so that participants can truly understand the actual financial reporting process. In preparing real financial statements, participants receive guidance from instructors. The guidance process can be carried out offline or online, as needed. The guidance process is carried out to record real transactions for at least one month so that the majority of transactions that occur reflect the VOE's overall transactions.

In general, the learning design implemented to improve VOE managers' competency in preparing financial statements can be described in three stages: training, simulation, and mentoring. These stages are shown in Figure 2.

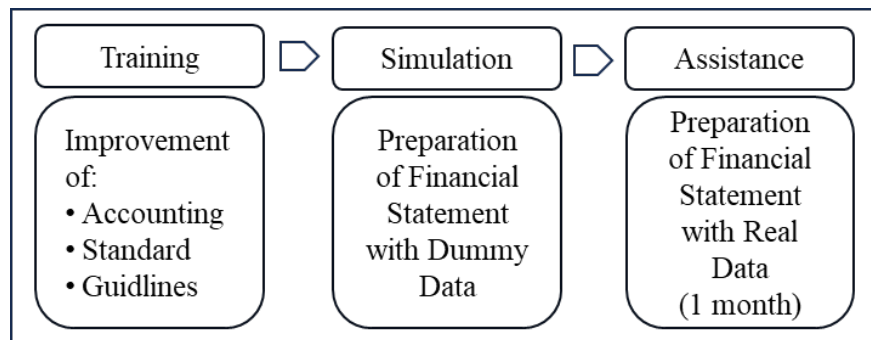


Figure 2. Stages of the Learning Model – TSA Model

Training

Training is the initial stage in the TSA learning model. Training is an activity aimed at training or developing theory, knowledge, and skills in oneself or others, related to specific competencies deemed useful for both individual and organizational needs. Training is typically designed in a planned and structured manner to facilitate the learning of knowledge, skills, and behaviors relevant to a specific job or task. Some definitions of training, according to experts, are as follows:

- a. Noe, Hollenbeck, Gerhart & Wright (2003:251) stated that training is a planned effort to facilitate the learning of job-related knowledge, skills, and behavior by employees.
- b. Gomes (2003:197), training is any effort to improve a worker's performance in a particular job that is currently his responsibility, or a job that is related to his job.
- c. Robbins and Stephen (2001:282) define training as formal training that is planned in advance and has a structured format. This indicates that the training

referred to here is formal training that is carefully planned and has a structured training format.

- d. Bernardin and Russell (1998:172), define training as any attempt to improve employee performance on a currently held job or one related to it. This usually means changes in specific knowledge, skills, attitudes, or behaviors. To be effective, training should involve a learning experience, be a planned organizational activity, and be designed in response to identified needs.
- e. Gomez-Mejia, Balkin, & Cardy (2001:259), training is usually conducted when employees have a skill deficit or when an organization changes a system and employees need to learn new skills.

The training phase is used to improve knowledge and understanding of the fundamentals required to prepare VOE financial statements. VOE financial statements are prepared using the accrual-based accounting process. The standards used in preparing VOE financial statements are the Private Entity Accounting Standards, as outlined in the financial report preparation guidelines.

The design of the training model provided to VOE managers begins with a training needs analysis. The next step is designing the training program, which involves detailed planning of how the learning will be implemented, including determining learning methods, developing materials, creating scenarios or learning flows, and designing evaluation tools. This design must align with the results of the needs analysis and the established learning objectives.

The next stage is development, which is the process of creating and refining the training materials and media developed during the design phase. These materials are then piloted and revised based on feedback to ensure their quality and effectiveness. Implementation is the next step, applying them to actual learning situations. This activity includes conducting the training, facilitating the training, managing the classroom, and providing technical support to ensure a smooth and effective training process. Evaluation is conducted to ensure that the training is effective and as planned. The evaluation results are used as the basis for further program revisions and development.

The training stages for preparing VOE financial statements are crucial because they will determine the training's outcome. The training stages are depicted in Figure 3.

| Analysis | Design | Development | Implementation | Evaluation |
|---|--|---|--|--|
| Needs: Accounting Equation Preparation of Financial Statement Accounting Standard | Methods: Lecture Discussion Watch Video Exercise | Material: Using simple and easy language Using Example | Deliver: Interactive and collaborative | Evaluation: Pre and post test Case Review |

Figure 3. Training Stages

Based on Figure 3, the stages carried out in VOE training can be explained as follows:

- a. Training needs analysis, training objectives, and training materials that need to be provided include: (1) basic accounting equations starting from the introduction of basic accounting equations, recording transactions in the basic

equations and preparing a trial balance, (2) preparing financial statements including profit and loss reports, capital change reports, financial position reports, and cash flow reports, and (3) private entity accounting standards which include the basis of accounting, recognition, measurement, presentation, and disclosure.

- b. Designing training methods to ensure effective training. Training methods include lectures, discussions, watching videos, and exercises.
- c. Develop training materials using simple language that is easy for participants to understand and provide examples from daily activities so that participants can easily understand.
- d. Carry out training using two-way communication and form discussion groups so that they are able to understand and complete the training together.
- e. Evaluate participants' understanding with pre- and post-tests, their ability to prepare financial statements by providing cases and reviews of both the material and the learning process.

Simulation

The second stage in the TSA learning model is simulation. Simulation is a process or technique used to imitate, replicate, or depict a real system, situation, or process in a replica form that is similar to the original state. The purpose of simulation is to understand, learn, or test a system without having to directly perform actions on the real system, thereby reducing the risk, cost, and time required. According to the Big Indonesian Dictionary (KBBI), simulation is a training method that demonstrates something in a replica form that is similar to the real situation.

To provide experience in preparing VOE financial statements, participants were provided with a simulation of preparing VOE financial statements. As a simulation material, participants were given a financial report preparation problem designed in detail and carefully to resemble transactions in VOE operations. The transactions developed in the problem were selected to represent actual transactions that occur in VOE.

The simulation involves working on problems independently and in groups. This allows participants to learn and discuss with group members how to record each transaction accurately. Participants are also asked to complete the accounting cycle, including preparing financial statements, including the income statement, statement of changes in equity, statement of financial position, and statement of cash flows. After completing the simulation, the next step is discussion and review to ensure accuracy. If there are any unclear points, further review and discussion are conducted to ensure participants fully understand the financial statement preparation process.

Assistance

The next stage in the TSA learning model is assistance. Assistance is the process or activity of closely and continuously accompanying an individual or group to provide guidance, support, and facilitation in facing or solving specific problems. Mentoring emphasizes a collaborative approach, equality, and alignment between the mentor and the mentee, so that it is not simply a hierarchical mentor-

mentee relationship, but rather a more collaborative and supportive one. Assistance is usually carried out by someone called an assistant, who provides insight, alternative solutions, motivation, and support so that the group or individual being mentored is able to overcome problems independently and develop their potential.

Mentors don't take over the problem, but rather assist the person they're mentoring in the problem-solving process, from problem identification and solution discovery to implementation. In short, mentoring is the process of closely accompanying and guiding individuals or groups to overcome problems and develop independently in an equal and supportive environment. Here's what mentoring means according to experts:

- a. Topping & Stewart (1998) explain that assistance complements the professional teaching system, but does not replace the role of professional teachers. Assistance in assistance is carefully regulated and supervised by professional teachers.
- b. In the Big Indonesian Dictionary (KBBI), assistance is defined as the activity of assisting, namely helping someone in their professional duties.
- c. According to Soeharso and Sulaksono (2019), assistance is provided by teaching fellow students or peer tutors who help in the learning process.

Assistance in the TSA learning model is intended to provide direct guidance, both offline and online. At this stage, participants are asked to record real transactions that occur in each VOE. The mentoring process aims to record at least one month of transactions so that most of the real transactions that occur in each VOE can be captured. During this recording process, participants are accompanied by a teacher so that they can discuss their recording results with the teacher to obtain feedback. The mentoring process is crucial in providing participants with real-world experience in preparing financial statements, so that they can comprehensively understand transactions and their impact on financial statements.

To assess the success of the learning model used, the researcher carried out an assessment as shown in Table 2.

Table 2. Methods of Measuring Results

| No | Stages | Activity | Measuring instrument | Results |
|----|------------|---|--------------------------------|---|
| 1. | Training | The provision of material on "Accounting Basics" includes: Definition of Accounting, Types and Contents of Financial statements, Users of Financial statements, Principles and Basis of Accounting, Basic Accounting Equation, Accounting Cycle, and Preparation of Financial statements. | Pre-test and Post-test. | There was an increase in knowledge between before and after training. |
| 2. | Simulation | Preparation of VOE Financial statements using previously prepared dummy data. | Financial statements that have | Everyone can prepare simulated |

| | | | |
|---------------|--|--|---|
| | Participants prepare financial statements by discussing and collaborating with other participants. | been prepared. | financial statements |
| 3. Assistance | Preparation of VOE Financial statements using real transaction data for a specific month selected by the participant. Participants complete assignments individually and can consult directly with the resource person/instructor. | Real Financial Report for 1-month period | Everyone can prepare financial statements |

The implementation of the TSA model in East Java Province has yielded quite good results. Of the 150 participants who followed the learning pattern, most were able to prepare financial statements by accounting standards, including income statements, statements of changes in equity, statements of financial position, and cash flow statements. There are currently VOE in East Java that have requested audits by Public Accounting Firms. In 2024, four VOE in East Java were audited by Public Accounting Firms, and the results were: two VOE received an unqualified opinion, and two others received a qualified opinion. This indicates that, in general, these VOE have prepared financial statements by applicable accounting standards.

CONCLUSION

Village-Owned Enterprises (VOE) are required to prepare financial statements as a means of accountability. Financial statements serve not only as a means of accountability but also as a management tool, evaluation tool, and a basis for financing for VOE. Therefore, financial statements play a crucial role. However, many VOE have not yet been able to prepare financial statements by accounting standards or the financial report preparation guidelines stipulated in Decree of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration Number 136 of 2022. One reason VOE have not been able to prepare financial statements is the competence of the human resources managing VOE finances. Many VOE financial managers do not have an accounting background, and there is also a lack of comprehensive and systematic training related to the competency of preparing VOE financial statements. Some training has been conducted by relevant parties such as the Village Community Empowerment Office and universities, but it has not been optimal.

To improve competency in preparing VOE financial statements, integrated and systematic training is needed to provide comprehensive knowledge, understanding, and learning experiences in preparing financial statements. Given this phenomenon, a learning design is needed that can provide knowledge, understanding, and experience in preparing financial statements so that participants can prepare VOE financial statements independently.

One learning model that can provide knowledge, understanding, and learning experience is comprehensive and integrated learning. In addition, this learning model is also provided systematically so that participants can understand it step by step and comprehensively. This learning model is systematic learning starting from training, case resolution simulations, and assistance in preparing real financial statements. This will provide a comprehensive learning experience. The learning model is training, simulation, and assistance (TSA Model). This TSA Model has been implemented in East Java Province, and the results are that most VOE who have participated in this program have been able to prepare financial statements by applicable accounting standards. As many as 4 (four) VOE in East Java that participated in this program have been audited by a Public Accounting Firm, and the results are that 2 (two) of them received an Unqualified Opinion and 2 (two) received an Unqualified Opinion. This indicates that, in general, the financial statements prepared by the VOE have met applicable accounting standards.

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