

## Optimizing Pivotal-Based Financial Reports at BUMDes Bahtera, Mertoyudan Village, Mertoyudan District, Magelang Regency

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### Abstract

This Thematic Community Service Program aims to improve the financial performance of Village Owned Enterprises (BUMDes) through the preparation of financial reports with Pivotalables. This activity was carried out at BUMDes Bahtera located on Jalan Sudiro, Mertoyudan, Magelang. Problems that arise include limited human resources, the preparation of BUMDes financial reports is still done manually, the cost of goods sold calculation system is not in accordance with SAK, the business subunits owned by BUMDes are still limited. In order to overcome these problems, the team conducted socialization, training, and assistance in making financial reports using pivotables to BUMDes management, especially treasurers and sales staff. The results achieved in this activity are the increased knowledge and skills of BUMDes Bahtera management regarding the preparation of pivotal-based financial reports. From the results of these activities, it is expected that the preparation of pivotal financial reports will be carried out consistently so that it will improve the quality of financial reports.

*Keywords:* Thematic KKN, BUMDes financial reports, pivotal

### INTRODUCTION

BUMDes Bahtera is one of the Village Owned Enterprises (BUMDes) in Mertoyudan Village. BUMDes Bahtera was established in 2020 and has 5 members which include director, treasurer, secretary, sales and marketing department. BUMDes Bahtera oversees the economic sector, namely the sale of basic food products such as rice, sugar, tea, cooking oil, and so on. Apart from groceries, BUMDes Bahtera also sells stationery and household supplies such as bath soap, shampoo, laundry soap, deodorizers, and even sells snacks such as cashews and dumplings, and pop noodles, as well as drinks such as coffee. All products in the Bahtera BUMDes are used to meet the needs of the people of Mertoyudan Village, PEMDES employees or Village Government and PEMDES visitors, because the location of the Bahtera BUMDes is still in the PEMDES environment. In addition, BUMDes Bahtera also accepts delivery orders to make it easier for customers. Another business being carried out is the provider of parcel or

hamper services in the form of groceries and cakes on Eid al-Fitr.

There are 3 (three) sectors that are the focus of efforts to realize the independence of a village, namely: (a) economic potential; (b) social potential; and (c) the potential of Human Resources (Nursetiawan, 2018). BUMDes is an effort to realize village independence in terms of economic potential (Salihin, 2021). BUMDes community empowerment requires guidance from all parties, especially from the enthusiasm of the community itself (Rahayu & Febrina, 2021). BUMDes in principle aims to improve the welfare of rural communities and develop villages into independent villages, but along the way there are various problems in the management of BUMDes (Susilo & Purnamasari, 2016). The importance of establishing BUMDes needs to be socialized to the community including providing assistance in its establishment (Munawir et al., 2022). The purpose of establishing BUMDes Bahtera is written in the BUMDes Statutes/Bylaws, considering that BUMDes is a business entity owned by the village, BUMDes Bahtera must be able to contribute to the

economy in Mertoyudan Village and maintain the continuity of BUMDes by optimizing business profits generated by BUMDes Bahtera. The contribution of BUMDes in improving the welfare of rural communities includes the following: a. Sources of funds for increasing village income; b. Meeting community needs; and c. Independent village development (Ramadana et al., 2010). This business profit will be allocated to meet capital and increase village income. In essence, BUMDes are established and managed with the principles of togetherness and mutual cooperation followed by a spirit of kinship (Undang-undang Nomor 6 tahun 2014 tentang Desa, 2014).

As a BUMDes that has not been established for a long time, of course there are still many problems that arise and have not found a solution. These problems include: 1. Limited Human Resources, the treasurer is only assisted by one sales staff who is specifically to record the entry and exit of goods (groceries), so that in some processes there is no internal control. Generally, BUMDes financial managers are employees who do not have special skills (especially standard financial accounting) (Kusmayadi et al., 2019), 2. The transaction recording and bookkeeping system in BUMDes Bahtera still uses a manual system, besides that the recording of Cost of Goods Sold also does not use the correct calculation method so that it is prone to recording errors and the resulting report has the potential to be misleading to users of financial reports. Problems related to recording and bookkeeping at BUMDes are still often encountered. Arista et al., (2021) succeeded in providing Assistance in the Preparation of Financial Reports at BUMDes Banyuanyar Berkarya, Banyuanyar Village, Ampel District, Boyolali Regency using Ms Excel. BUMDes management has understood bookkeeping on cash disbursements, cash receipts, bookkeeping after training on sales books, bookkeeping in purchase books and preparation of financial reports (Amin & Astuti, 2021).

Based on these problems, the team will try to find a solution to the problem according to the scientific field of the team members. After

coordinating between team members, the head of BUMDes, and other BUMDes members took the title "Optimizing Pivotal-Based Financial Reports at BUMDes Bahtera, Mertoyudan Village, Mertoyudan District, Magelang Regency".

## METHOD IMPLEMENTATION

Socialization activities are carried out to initiate work program activities. The purpose of this socialization activity is to provide an overview of the stages in solving problems faced by BUMDes Bahtera. The initial socialization was carried out by providing an explanation regarding Pivotal, which is an application in Excel that can assist in making BUMDes financial reports including the steps and the final results. Pivotal was chosen because apart from being free, its use tends to be simpler and easier to implement in various forms of business. In this activity, it is hoped that partners, especially the treasurer of BUMDes, get a clear picture of the Pivotal so that they can use the pivotable for the next period. In detail the results to be achieved in the socialization activities are;

1. Partners understand the problems faced.
2. Analyze solutions to the problems encountered.
3. Conduct socialization in the form of making financial reports using pivotable to produce financial reports.
4. Provide socialization on how to make financial reports with a periodic recording system and use the FIFO method for inventory (as currently used by BUMDes) including analyzing its strengths and weaknesses.

The second activity carried out is training. The training consisted of four stages of activities carried out every day for 4 weeks. One activity is given training for one week:

### a. Training on Determining Selling Price Based on Volume

This training was carried out so that BUMDes Bahtera can determine a selling price that is consistent and according to predetermined standards. In addition, BUMDes Bahtera can

get market prices for each competing product and use it to determine targets.

**b. Determining Cost of Goods Sold using the FIFO Method**

This training was conducted so that BUMDes Bahtera can determine Cost of Goods Sold using the FIFO method. We provide training to employees at BUMDes Bahtera regarding the FIFO Method, namely the first item entered or purchased is the first item sold. This training is carried out with the hope that BUMDes Bahtera can minimize waste due to damaged goods, avoid financial manipulation and this FIFO method will make it easier for BUMDes Bahtera to determine Cost of Goods Sold so that it can be generally accepted.

**c. Determining Physically Performed Inventory or Periodic Recording**

This training was conducted so that BUMDes Bahtera better understand the concept of accounting for periodic recording. Recording purchases of merchandise can be done by debiting the purchases account and crediting the cash or accounts payable account. Periodic listing can be done by selling merchandise in large quantities with high frequency and relatively small value and stable purchase price. This training was carried out with the hope that BUMDes Bahtera can find out the amount of inventory in the warehouse so that the stock is known accurately.

**d. Creating Financial Reports Using Pivotal**

This training was conducted so that BUMDes Bahtera can make financial reports using the Pivotal. This training is carried out with the hope that BUMDes Bahtera can produce information that is free from errors caused by miscalculations, incorrect copies, missed entries, repeated recordings and common mistakes that are often made by humans in a faster time.

Finally, after the training, assistance is provided in preparing financial reports for the following month according to the transactions that occurred in that month until partners are able to independently prepare financial reports for the following

months. In this method, the team assists partners directly at BUMDes and at the same time evaluates the results of the trainings that have been carried out together. In addition, in this mentoring process, the team assisted in making a bookkeeping program to improve BUMDes performance which will later be used as a new work plan to support the performance of BUMDes and publication for the opening of new subunits, BUMDes will be assisted to map out which units have started to develop. and its performance can be improved so that it can become a potential for BUMDes Bahtera.

## RESULTS AND DISCUSSION

### Result

Thematic community service preparatory activities began in October 2021. Preparatory activities included conducting site surveys, identifying and analyzing problems. Preparation of work programs and activity proposals as well as guidance. The result of the preparatory activities is that we found solutions to the problems that exist in BUMDes Bahtera. The activity started on Monday, November 1 2021, with the deployment of students to Bahtera BUMDes accompanied by a supervisor, namely Ms. Veni Soraya Dewi, SE., M.Si. The initial activity carried out was by submitting a work program plan to be carried out at BUMDes Bahtera Mertoyudan. The next activity is the socialization of financial reports using pivotal and also the introduction of the Excel application using pivotal to create financial reports. This introduction aims to let partners know the function and use of pivotal.

The team conducted training directly for Mr. Ambar regarding the Pivotal application. We carry out this training starting from making a journal of transactions that have occurred for one month, after that we provide training related to making ledgers with the Pivotal system, by making Pivotal-based ledgers it is expected to reduce the risk of errors in recording. After being given training in

making ledgers, the team continued to conduct training to Mr. Ambar as treasurer of BUMDes Bahtera. By conducting training on preparing financial reports using pivotable at BUMDes Bahtera, and it is our hope that this program can be implemented properly so that BUMDes can be assisted.



**Figure 1. Pivotable Financial Reporting Training for Partners**

In addition to the main work program, namely the preparation of a financial reporting system for BUMDes Bahtera, on the sidelines the team also assists in BUMDes operational activities such as packing supplies.

The next activity is mentoring. This is in accordance with the results of research and recommendations from Susilo & Purnamasari, (2016). Assistance is carried out directly to the BUMDes treasurer regarding the pivotable. The BUMDes treasurer is proficient in using the Excel application, so it is not difficult to provide assistance. However, assistance will still be carried out both directly and indirectly because the treasurer is not yet proficient in using pivotable until partners can be released into their own operations.



**Figure 2. Packing**



**Figure 3. Direct Assistance to the BUMDes treasurer**

Furthermore, besides assisting partners in operating pivotables, we also take part in a program carried out by the Mertoyudan Village Government, namely a program of healthy walks and group gymnastics.



**Figure 4. Participating in Healthy Walk Activities**

The results of this activity in addition to the pivotable BUMDes financial reports are the publication of Thematic Community Service activities in the online media "magelangpost.com" and the final report. In addition, the mapping of new sub-units that have the potential to become new business unit embryos in BUMDes Bahtera has also been mapped.



**Figure 5. Participating in joint exercise activities**

## Follow-up

Based on the results obtained from this community service activity, the team hopes that this pivotable reporting system will continue to be used to assist the reporting process before another system is considered better. By consistently carrying out financial reporting through pivotable, financial management is more structured, reduces errors in recording and is able to provide reliable and relevant financial information as a decision-making tool (evaluation and progress of BUMDes). In addition, the business unit embryos that have been mapped will immediately be analyzed for their readiness so that they can be realized and synergized with BUMDes activities that are already underway now. That way, both in terms of quality and quantity, BUMDes can be seen progress.

Based on the results that have been obtained from community service activities. In addition, BUMDes management should follow a model that is in accordance with BUMDes conditions. The management model is designed to be used as a guideline for BUMDes management. One management model that is considered suitable to be applied in the management of BUMDes is the A-F-P-I-C model which includes the functions of Analysis, Formulation, Plans, Implementation and Communication Forums (Lydia Pascasia & Erbito, 2020). But again, this must be mapped based on the condition of the BUMDes Bahtera.

An online sales system also needs to be developed through an e-commerce platform/marketpalce managed by BUMDes, which can sell any product. This project might be an input for the next community service team work program as has been done by (Pratolo et al., 2022) With this marketplace it is hoped that it will increase sales for BUMDes and community production.

## CONCLUSION

The work program of the Thematic Community Service – MBKM activities that we have carried out at BUMDes

Bahtera, Mertoyudan Village helps partners in preparing pivotable financial reports. Making financial reports using this pivotable will greatly benefit the Bahtera BUMDes, especially for the Bahtera BUMDes treasurer when preparing financial reports. We provide training for preparing financial statements using this pivotable for 1 month. We have carried out one month by providing outreach, training and mentoring starting from how to make journals, making ledgers and up to making reports. When carrying out socialization, training and mentoring for partners there were no obstacles whatsoever and for the treasurer of the BUMDes Bahtera it was easy to receive and understand the information we provided. That way this will provide many benefits for BUMDes Bahtera.

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