



## IMPLEMENTATION OF A DIGITAL BASED ACCOUNTING SYSTEM FOR VILLAGE OWNED ENTERPRISES (BUMDES) WEST KADUAGUNG VILLAGE

<sup>1</sup> Afridayani, <sup>2</sup> Nugroho Heri Pramono, <sup>3</sup> Anasril Kambut

<sup>1,2,3</sup> Fakultas Ekonomi dan Bisnis; Universitas Pamulang

<sup>1</sup> dosen02174@unpam.ac.id, <sup>2</sup> dosen03074@unpam.ac.id, <sup>3</sup> dosen01983@unpam.ac.id

### ARTICLE INFO

#### Article History:

Received Jan 16, 2025

Accepted May 21, 2025

Available May 31, 2025

#### Keywords:

Akuntansi Digital;  
Banten;  
BUMDes;  
Desa Kaduagung Barat;  
Lebak;

### ABSTRAK

Pengabdian masyarakat ini bertujuan meningkatkan kapasitas pengelolaan keuangan Badan Usaha Milik Desa (BUMDes) Desa Kaduagung Barat melalui penerapan sistem akuntansi berbasis digital. Program ini mengatasi kendala seperti pencatatan manual, potensi kesalahan pelaporan, dan minimnya transparansi. Metode kegiatan meliputi sosialisasi, pelatihan intensif, implementasi sistem, dan pendampingan pasca-implementasi. Hasilnya menunjukkan peningkatan signifikan dalam pemahaman dan keterampilan pengurus BUMDes terkait akuntansi dasar serta penggunaan sistem digital. Sistem ini meningkatkan transparansi, efisiensi, dan akuntabilitas pengelolaan keuangan, mendukung pembuatan laporan keuangan yang cepat dan akurat, serta memudahkan pengambilan keputusan strategis. Tantangan seperti keterbatasan infrastruktur teknologi dan resistensi awal pengurus diatasi melalui pendekatan partisipatif. Program ini berdampak positif pada pengelolaan dana desa dan berpotensi menjadi model bagi BUMDes lain. Rekomendasi mencakup peningkatan infrastruktur teknologi, perluasan pelatihan, dan kolaborasi dengan institusi pendidikan serta penyedia teknologi. Keberlanjutan program diharapkan memperkuat peran BUMDes dalam pembangunan ekonomi desa yang berdaya saing dan inklusif.

### ABSTRACT

This community service aims to increase the financial management capacity of West Kaduagung Village Village-Owned Enterprises (BUMDes) through the implementation of a digital-based accounting system. This program overcomes obstacles such as manual recording, potential reporting errors, and lack of transparency. Activities include outreach, intensive training, system implementation, and post-implementation assistance. The results show a significant increase in the understanding and skills of BUMDes administrators regarding basic accounting and the use of digital systems. This system increases transparency, efficiency and accountability in financial management, supports the creation of fast and accurate financial reports, and makes strategic decision making easier. Challenges such as limited technological infrastructure and initial resistance from administrators were overcome through a participatory approach. This program has a positive impact on village fund management and has the potential to become a model for other BUMDes. Recommendations include improving technology infrastructure, expanding training, and collaborating with educational institutions and technology providers. The continuation of the program is expected to strengthen the role of BUMDes in competitive and inclusive village economic development.

Address: L Building, Campus Sekaran, Gunungpati, Semarang,  
Indonesia, 50229

Alamat Corresponden:

Fakultas Ekonomika dan Bisnis, Universitas Pamulang

Email : dosen03074@unpam.ac.id

## INTRODUCTION

West Kaduagung Village is one of the village located in the District Cibadak, Regency Lebak, Banten Province, Indonesia. Village This is part from a strategic and dynamic administrative area, with bordering location with a number of subdistrict others, including Cibadak to the west and Maja next door East. Village West Kaduagung has postal code 42357 and code Ministry of Home Affairs 02.36.18.2007, shows his status as integrated village in system administration Indonesian government. Village This own significant potential in various aspects, including economy, social, and culture. Population the village that is still to preserve Banten culture such as dogdog and lojor show riches unique and valuable culture. Besides that, village this also has adequate infrastructure well, with network adequate transportation For connect village with other cities in the surrounding area.

In the village This There is a Village- Owned Enterprise (BUMDes) which is tasked with manage potential village, but often experience difficulty in manage and report budget village. System manual accounting that currently This used part big No can fulfil need complex and dynamic activities that revolve around finance village. This is caused by several matter main, including the lack of availability source Power human (HR), computer, lack of mastery accountancy even including accuracy recording and timing compilation report finance as well as limitations data entry.

BumDes West Kaduagung Village has a number of problems, including: First, limited human resources are one of the challenge the main problems faced by BUMDes Village West Kaduagung. Many members BUMDes which does

not own adequate knowledge about accounting, so that they difficulty in manage and report finance village. Second, the limitations technology is also significant problem. The technology that has There is No adequate For fulfil need finance the village that continues developing. BUMDes Village West Kaduagung no own infrastructure adequate technology For manage data, transactions and operations BUMDes in a way efficient. This is hinder they For invest in adequate IT infrastructure, so that to worsen effectiveness use of IT in management BUMDes. Third, many member BUMDes which does not own adequate knowledge about accounting, so that they difficulty For operate device soft, manage network, and handle problem technical issues that arise. This is impact on effectiveness use of IT in management BUMDes.

In the middle development technology information, system accountancy digital based emerges as solution For overcome challenges said. Digital accounting provides convenience in access financial data in a way efficient, accurate, and centralized. Data can be accessed When anywhere and from anywhere with internet connection, which makes system this is a perfect fit For applied in various sectors, including BUMDes. System accountancy digital based offers convenience in better financial data management integrated, safe and efficient compared to vulnerable manual system to error human, data loss, and need time more long in processing information. In the context BUMDes West Kaduagung Village, implementation system accountancy digital based is very relevant remember importance management transparent and accountable finance in support economy village. Besides that, with the existence of digital accounting, management

finance No Again limited by ability local only, but can managed with help more modern and up-to-date technology. System this also helps BUMDes For more easy follow applicable regulations, avoiding error in reporting, and simplify the audit process, if required.

However, for reach objective mentioned, it is needed appropriate development and mentoring in implementation system This. Manager BUMDes often face constraint in the form of limitations knowledge and skills in field technology information and accounting Digital based. Therefore that, activity devotion to community focused on development and mentoring system accountancy Digital based becomes crucial For ensure success implementation technology this is at the level village. Through this program, it is hoped that manager BUMDes in the Village West Kaduagung can understand principles base system accountancy Digital based, starting from recording transaction daily, compilation report finance, up to analysis performance the necessary finances For support taking more decisions good. Mentoring This No only focus on aspects technical from use system, but also provide related training with management finance in a way as a whole, including importance cash management, reporting budget, and evaluation performance BUMDes. Through utilization system Digital based, it is hoped that managers BUMDes No only more proficient in manage finance, but also able to increase accountability and transparency village fund management to society. Besides that, the Digital system also helps in guard financial data security Because equipped with feature data encryption and protection from threat security increasingly cyber rampant.

Implementation system this also supports openness information to party external, such as government area or institution supervisor finance, which requires access against BUMDes data in a way fast and real-time. However, in its implementation, it is also important to ensure that data security remains awake. Even though Digital system offers Lots profit in matter access and transparency, protection against sensitive data BUMDes must become priority. Good Digital System usually equipped with data encryption and various layer capable security protect data from threat cyber. Therefore that, mentoring in matter understanding to security the system also needs given to manager BUMDes For ensure that their data safe from potential threat. Method implementation development and mentoring implementation system accountancy Digital based for BUMDes Village West Kaduagung involves a number of structured stages. Starting from thorough planning, training management accounting, implementation system Digital - based, to continuous monitoring and evaluation. In addition that, act carry on in the form of improvement infrastructure technology become factor determinant success system This in term long. With system accountancy Digital- based, BUMDes Village West Kaduagung can manage finance with more efficient, accurate, and transparent. The system this also allows administrator BUMDes For increase capacity they in management finance, so that can maximize potential economy village and give more benefits big for public village in a way overall.

System accountancy Digital based not only help manager BUMDes in operational everyday, but also supports monitoring and evaluation in a way comprehensively by the parties related.

Mentoring system accountancy This is Digital based expected No only beneficial for manager BUMDes in the Village West Kaduagung, but also possible be a model for other villages in the Rangkasbitung area and its surroundings in adopt technology For management more finances good. Devotion to public This aiming For give impact term long in matter improvement quality management finance BUMDes and support sustainability development economy village.

Based on explanation background back in the introduction said, then formulation problem in devotion public This among others:

1. How increase understanding administrator BUMDes Village West Kaduagung in management finance digital based?
2. How overcome challenge in management finances that are still done manually and less efficient?
3. How increase infrastructure technology BUMDes Village West Kaduagung to support operation system accountancy optimally digital - based?

As for the purpose from devotion public This among others:

1. Give training to administrator BUMDes Village West Kaduagung in management finance digital based so that understanding is increase.
2. Increase human resources capacity in matter recording, monitoring and reporting finance BUMDes For overcome challenge management finances are still manual and lacking efficient.
3. Mentoring use accounting *software* BUMDes that is easy used for reporting finance BUMDes more transparent and accountable.

Benefit from devotion public This among others:

1. For Manager BUMDes  
Increase skills in management finance BUMDes digital based, makes it easier management and reporting finance in a way accurate and efficient as well as increase trust public to better management of village funds transparent.
2. For Village Communities West Kaduagung  
Get benefit from better management of village funds effective For support development economy village and grow participation public in management of invested village funds through Accountable BUMDes.
3. For College  
Become means For apply science in the field accounting and systems information accountancy For help public as well as produce publication scientific that can used as reference For BUMDes in the Village other.
4. For Local government  
Supporting government programs in digitalization management finance village and improve efficiency supervision finance village through integrated data and can accessed in a way *real time*.

## METHOD

Method devotion This use method *workshop* that is with method give training management digital accounting to administrator BUMDes Village West Kaduagung. The stages carried out in the service program public This among others:

### 1. Stage Planning and Preparation

Stage beginning implementation development and mentoring system accountancy Digital based is careful planning

and comprehensive preparation. At this stage this, analysis need done For determine need specific BUMDes Village West Kaduagung in matter system accounting and technology its supporters. Analysis This covers data collection about condition finance BUMDes, village fund management, and the challenges faced in previous manual system. Identification problems are also done through interview with administrator BUMDes, head village, and parties related others. The purpose is For understand limitations faced in management finance, including constraint in recording, reporting and access to financial data. In addition that, an assessment was also carried out to infrastructure existing technology in the village, such as availability internet network, devices computers, and HR skills in use digital technology. Based on results analysis need this, it is arranged plan implementation that includes timetable activities, allocation source power, and the required budget. Plan This designed for implementation system accountancy Digital based can done in a way effective and efficient. Plan implementation This also establishes objective term long BUMDes, namely improvement HR capacity and transparency as well as accountability in management finance village.

## **2. Implementation System Accountancy Digital Based**

After planning done, step next is training management accountancy Digital Based Training This aiming For increase human resource capacity, especially administrator BUMDes, so that it is able to use device soft accountancy Digital based effective. Training

This designed in a way gradually, starting from introduction the basics accountancy until use Features special in device soft *Digital accounting*.

At the stage this, the administrators BUMDes introduced with draft accountancy basic, such as recording transaction, management cash flow, and creation report finance. This is very important. Because although system Digital based can make it easier recording and management finance, understanding base about accountancy still become condition main in operation system this. Besides that, administrator BUMDes is also trained For use device soft accountancy Digital based, including method input financial data, manage budget, and make report finance automatic.

Training this is also designed For give understanding deep about superiority Digital systems, such as ability For access financial data in real-time and greater data security good. In training this, simulation use system Digital based is done with common scenarios faced in management finance BUMDes . Approach This aims for the management BUMDes No only understand theory, but also able to apply technology the in operational daily.

## **3. Implementation System Accountancy Digital Based**

After training finished, stage implementation system accountancy Digital based is done. At the stage this, device soft Digital accounting that has chosen installed on the device computer or the tablet used by the administrator BUMDes. System This chosen based on criteria convenience use, suitability with need local, as well as ability For fulfil standard applicable accounting.

Implementation process involving installation device software, configuration beginning system, as well as adjustment Features specifically required by BUMDes. One of the superiority from system Digital based is his ability For accessed from various location, which allows administrator BUMDes monitor finance in real-time without must be in the office BUMDes. Besides that, the data is stored in Digital also more safe Because protected by technology encryption, so that risk data loss due to damage device or error technical other can minimized.

In the implementation process, integration is also carried out with other systems used by BUMDes, such as application management stock or inventory goods. This is aiming For create an integrated and efficient system, where all transaction finance and operations can recorded in one platform. Implementation system this is also followed with trial For ensure that system functioning with good and appropriate with hope.

#### 4. Monitoring and Evaluation

After the Digital system is implemented, monitoring and evaluation done in a way periodic For ensure that system walk optimally. This monitoring covers checking to performance technical system, such as speed data access, stability internet network, as well as data security. In addition that, monitoring is also carried out to operation system by administrator BUMDes, for ensure that they capable use device soft with correct and appropriate procedure.

Evaluation periodic done with stage meeting between team companion and administrator BUMDes For discuss possible

problems appear in use system. For example, if found constraint technical or difficulty in recording transaction, then team companion will give the right solution. Evaluation this also includes analysis to effectiveness training that has been done, to ensure that administrator BUMDes has truly understand method Work system.

Results of monitoring and evaluation This will used as material For repairs and adjustments system, good from side technical and also from side operational. If necessary, training addition or mentoring continuation can also be given to administrator BUMDes For ensure that system can functioning optimally in term long.

#### 5. Action Continue and Improve Infrastructure Technology

After monitoring and evaluation, the next step final in method implementation This is act further and improvement infrastructure technology in the village. Infrastructure adequate technology is essential For support success implementation system accountancy Digital based. If during monitoring it is found that existing infrastructure Not yet adequate, for example internet network that is not stable or device less hard adequate, then team executor will Work The same with party related For increase infrastructure technology in the village.

Improvement infrastructure the first thing to do is giving *software* digital accounting. In addition that, administrator BUMDes is also given training base about technology information and communication, so that they can more proficient in use device available technology.

Action carry on This aiming For ensure that system accountancy Digital based can walk with Good in term long, without disturbed by obstacles technical. Besides that, with existence improvement infrastructure technology, BUMDes Village West Kaduagung is expected can more Ready face challenge digitalization in the future, as well as can Keep going develop become institution economy transparent, accountable and efficient village.

## RESULTS AND DISCUSSION

### Community Service Results to the Community

#### 1. Improvement HR Understanding and Skills

Training accountancy digital based provided to administrator BUMDes Village West Kaduagung was successful increase understanding they in management finance digitally. Before training, part big participant own limitations in matter knowledge base accounting and technology information. After the training, participants capable:

- a. Do recording transaction daily with device soft accountancy.
- b. Make report finance like report profit loss, balance sheet, and statements cash flow independent.
- c. Understand draft base accounting, including its advantages and security.



Figure 1. Improvement Understanding HR skills about System Digital Accounting

#### 2. Implementation System Digital Accounting

System accountancy digital based success applied in the office BUMDes. The system used covers feature recording transaction automatic, manufacturing report finance, and integration with application inventory. During the implementation process, the team companion give guide technical so that administrator BUMDes can operate device soft in a way effective.



Figure 2. Implementation Demo System Digital Accounting

#### 3. Improvement Efficiency and Transparency Management Finance

With use system digital based, management process finance become more fast and accurate. Report previous finances need time until a number of Sunday For arranged now can produced in time not enough from One day. Besides that: Management finance become more transparent with existence real -time data access. Village community can to obtain information finance in a way open through reports provided by BUMDes.

#### 4. Repair Infrastructure Technology

As part from act next, device hard and internet network in the office BUMDes fixed. Some device computer new provided, and Wi-Fi network with connection stable installed For support operational digital system.

## 5. Monitoring and Evaluation Sustainable

The monitoring results show that administrator BUMDes has capable operate system with good. Evaluation done with compare results report finance before and after implementation digital system, which shows improvement accuracy and speed.

## DISCUSSION

### 1. Effectiveness Training in Increase Human Resources Capacity

Training provided focus on the basics accounting and use device soft digital accounting. Methods training based on simulation real very effective in help participant understand application technology in context operational they. This is show that approach practical can increase Power absorb participant to material.

### 2. Challenge in Implementation Digital Technology

During implementation, found a number of challenges, such as lack of skills beginning administrator BUMDes in use device software and limitations device hard. However, with approach mentoring intensive and procurement device additional, challenge This succeed overcome.

### 3. Impact Positive on Management Finance

System accountancy digital based proven give impact significant to transparency and efficiency management finance BUMDes. More financial data integrated allow administrator BUMDes For make more decisions good and data -based.

Findings This strengthen that digital approach does not only impact on transparency finance, but also opens up opportunity

collaboration cross sector and cross-empowerment models society. Similar things reflected in the SIWAP program in the Village Pedurungan Lor, which utilizes system *crowdfunding* based on endowment productive For push growth business local and management finance public in a way integrated through digital technology (Jayanto et al., 2024) . Therefore that, integration digital approach with values local and social become key in support development economy sustainable and empowered village compete.

### 4. Improvement Community Participation

Transparency finances generated by digital systems increase trust public to village fund management. Participation public in economic programs villages also increased, indicating impact positive from greater accountability Good.

### 5. Potential Program Replication

Success of the program at BUMDes Village West Kaduagung can used as a model for implemented in other villages facing problem similar. Experience This show that digitalization management finance BUMDes can become solution effective in support development economy sustainable village.

## CONCLUSION

Implementation of community service programs public with focus on implementation System Accountancy Digital Based in BUMDes Village West Kaduagung shows that use digital technology is capable become solution For increase transparency, efficiency and accountability management finance. Through training and mentoring provided by the management BUMDes experience improvement



capacity in understand principle base accounting and operations system digital based. System This No only make it easier recording and reporting finance but also supports taking decision data-based.

Implementation This impact positive in repair previous limitations faced, such as time consuming manual recording time and vulnerable to error. With support infrastructure more technology ok, system accountancy digital based capable increase performance BUMDes in managing village funds in a way more transparent and can accountable. Besides that, benefits term long from this program includes: improvement participation society, efficiency use of village funds, as well as support to development economy sustainable local.

Improvement effectiveness of community service programs society in the future can done through training and mentoring carried out in a way periodically. This is aiming For ensure improvement continuous understanding related technology and systems accounting. Material training should also be expanded covers analysis report finance and decision making strategies decision data based use strengthen capacity management BUMDes. Besides strengthening source Power human, development infrastructure technology is also necessary get attention. Government village or party related can support with provide device more modern hard and stable internet network For support reliable and real-time digital system. In addition that, collaboration with institution education, company technology, or institution government can open opportunity mentoring advanced as well as utilization more *software* appropriate use.

As part from long term strategy length, development system integration cross village can become solution For make it easier exchange information finance and improve effectiveness government supervision area. Evaluation periodic to the impact of the program is also important For ensure sustainability and providing base for replication in the village others. So, BUMDes Village West Kaduagung has potential be a model of success in digitalization management finance village for development an inclusive and sustainable economy.

## REFERENCES

- Abdul, R., Khan, G., Khan, A.M., Aslam, M.S., Khan, & Muhammad, A. (2011). Impact of Training and Development on Organizational Performance. *Global Journal of Management and Business Research*, 11.
- Aji, S., Pratmanto, D., Rousyati, R., Melly Agustin, Tasya Desti Setiawan, Afida Nurul Yasmin, & Andri Miftahul Akhyar. (2023). Pengembangan Sistem Informasi Anggaran Desa Berbasis Digital Computing untuk Meningkatkan Transparansi dan Akuntabilitas Pengelolaan Keuangan Desa Bumiharja. *TEMATIK*, 10(2), 258 - 263. Retrieved from <https://jurnal.plb.ac.id/index.php/tematik/article/view/1593>
- Karlina, L., & Handayani, H. R. (2024). Pemanfaatan Teknologi dalam Meningkatkan Kualitas Pelaporan Keuangan di Desa Kaduagung Barat. *Jurnal Pengabdian Kepada Masyarakat Mandiri (JPMM)*, 2(2), 149–155.

- Martini, M., Lianto, N., Hartati, S., Zulkifli, Z., Widyastuti, E. (2019). Sistem Pengendalian Intern Pemerintah Atas Akuntabilitas Pengelolaan Keuangan Dana Desa Di Kecamatan Sembawa. *Jurnal Akademi Akuntansi*, 2(1), 106-123.
- Nugraha, Hermadhani Adi., dan Astuti, Yuli Widi. (2013). Analisis Penerapan Sistem Informasi Manajemen Keuangan Daerah (Simda Keuangan) Dalam Pengolahan Data Keuangan Pada Organisasi Pemerintah Daerah (Studi Kasus Pada Dinas Kesehatan Kabupaten Nganjuk). *Jurnal Akuntansi Aktual*, 2(1), 25–33.
- Permen. (2014). Permerintah Republik Indonesia Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa.
- Ruru, Novianti., Kalangi, Lintje., dan Budiarmo, Novi S.. 2017. Analisis Penerapan Alokasi Dana Desa (Add) Dalam Upaya Meningkatkan Pembangunan Desa (Studi Kasus Pada Desa Suwaan, Kecamatan Kalawat, Kabupaten Minahasa Utara). *Going Concern: Jurnal Riset Akuntansi*. Vol 12, No 01.
- Sawitri, A. P., Afkar, T., & ... (2020). Penguatan Pengelolaan Keuangan BUMDes Sebagai Upaya Menuju Desa Mandiri di Desa Kebontunggul Mojokerto. *JPM (Jurnal ....* <https://ejournal.unikama.ac.id/index.php/jpm/article/view/4324>
- Telaumbanua, A., & Ziliwu, N. (2022). Analisis Dampak Pengelolaan Alokasi Dana Desa Terhadap Peningkatan Kesejahteraan Masyarakat. *Jurnal Akuntansi, Manajemen Dan Ekonomi*, 1(1), 108–123. <https://doi.org/10.56248/jamane.v1i1.21>
- Wibowo, M. I. S., & Hapsari, A. N. S. (2022). Pengelolaan keuangan BUMDes: upaya mewujudkan tujuan pembangunan berkelanjutan desa. ... *Riset Akuntansi & ....* <https://journal.univpancasila.ac.id/index.php/jrap/article/view/2976>
- Widyatama, Arif., Novita, Lola., dan Diarespati, Diarespati. 2017. Pengaruh Kompetensi dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa dalam Mengelola Alokasi Dana Desa (ADD). *Berkala Akuntansi dan Keuangan Indonesia*. Vol.2, No.2.
- Yuliani, R., Binti, R. E., Limarjani, S., Misra, A., & ... (2021). Digitalisasi Laporan Keuangan BUMDes Kayu Bawang. ... *ILUNG (Inovasi Lahan ....* <https://ppjp.ulm.ac.id/journals/index.php/ilung/article/view/3459>