

Managerial and Accounting Training for Professionalism Development of Village-Owned Enterprises

Riauli Susilawaty H¹, Katharina Priyatiningsih², Arwan Gunawan³

^{1,3} Jurusan Akuntansi, Politeknik Negeri Bandung

²Jurusan Administrasi Niaga, Politeknik Negeri Bandung (Co-Author)

Corresponding Author: katrinpry@polban.ac.id²

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Abstract

Part of the village's wealth is managed as assets through business entities called BUMDes with the products produced being goods and services to meet the needs of village communities, so BUMDes is often referred to as a new approach to mobilize and improve the economy of village communities based on the potential and needs of the village. The general aim of BUMDes Sariwangi, Parongpong District, West Bandung Regency is to improve the village economy, improve community businesses, create opportunities and market networks that support the public service needs of residents, improve community welfare through improving public services, as well as for economic growth and equality which leads to income. village communities and village original income. BUMDes requires human resources with high qualifications and professionalism to overcome challenges, be adaptive, and provide services to the community. The issue of managerial and accounting abilities becomes the focus in solving problems that arise due to a lack of education level and understanding of professionalism at work. Developing professionalism through creativity, innovation, and responsiveness into the concept of understanding skills in managerial and accounting training is expected to bring BUMDes Sariwangi to develop more professionally as a business organization in rural areas. The results show that after training, managerial and accounting abilities have improved, and professionalism has developed.

Keywords: Professionalism, Bumdes, Training, Managerial, Accounting.

1. Introduction

BUMDes problems require problem solving related to management and accounting competencies in helping to improve a business entity according to its objectives. BUMDes as a container for local potential components that are managed and developed into superior products until the process of developing the community's economy occurs (Chikmawati, 2019). Referring to applicable provisions, the village government can establish a Village-Owned Enterprise (BUMDes) by using sources of income as wealth for the village, and theoretically, there are characteristics in the ownership and management of village assets through businesses and services for community welfare (Aditama & Winarto, 2021).

BUMDes managers must meet professional requirements by conducting management coaching, which is audited internally and externally, and have the integrity to serve the needs of the community well and fairly (Herlina, Puspitasari, & Rahman, 2022). BUMDes can improve

community welfare by improving public services, growth and equity of the village economy, and increasing village community income and original village income (Ihsan & Setiyono, 2018).

Existing BUMDes require professional development assistance with priority issues on human resource competencies that can manage village business units professionally in addition to newly formed management issues. Priority issues are pursued through professional development to have a measurable professional spirit for service tasks and master business skills to increase Village Original Income.

Professionalism needs to be applied in order to be able to carry out BUMDes management functions and procedures which are measured in terms of creativity, innovation, and responsiveness (Tumangkeng, 2015).

Figure 1 provides a summary of how professional development is carried out through managerial and accounting training for BUMDes managers.

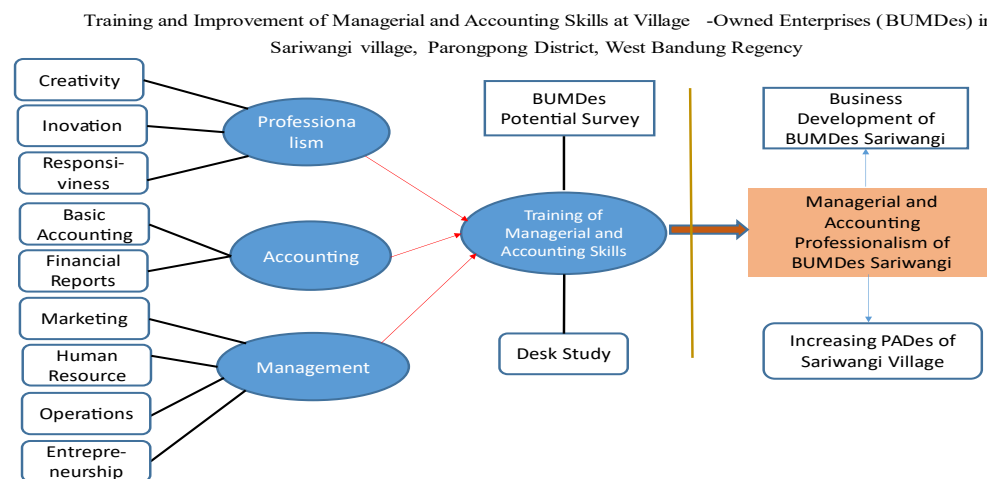


Figure 1. Overview of Science and Technology for Developing Professionalism of Bumdes Sariwangi Management in West Bandung Regency through Managerial and Accounting Training
(Source: Data Processing, 2024)

The explanation of the image above shows how the flow of professional development through BUMDes management and accounting training. There are three keywords in the scientific and technological approach to solving BUMDes management problems, namely professionalism, Management and Accounting which are carried out through skills training based on observations and studies carried out. The expected results are that BUMDes managers have professional managerial and accounting skills so that the goal of increasing PADes and developing its business can be achieved.

2. Problem Solution

The proposed problem-solving is to improve BUMDes management from a professional managerial and accounting perspective. Competency management is carried out through marketing, operations and production, human resources, finance, and accounting training as has been widely done in improving business management. However, the novelty of this is to foster the professionalism of managers with three aspects, namely creativity, innovation, and responsiveness through improving management and accounting competencies.

3. Implementation Problem

The activity was carried out in the administrative area of Sariwangi Village, Parongpong District, West Bandung Regency with implementation methods starting from surveys, interviews, and Focus Group Discussions, then training and guidance were carried out. The training participants were BUMDes managers, village officials, and community members totaling 22 people and the provision materials and applications provided were in the form of managerial competencies such as BUMDes business managers, digital financial reports based on BUMDes EMKM standards, accounting cycles, and their applications, and managerial accounting with HPP calculations in BUMDes.

Pre-tests and post-tests are needed to understand professionalism through changes in attitudes, knowledge, and skills in the managerial and accounting fields before and after training. The data collected and analyzed showed that this training has a different concept from several previous similar activities, with a study of professionalism based on creativity, innovation, and responsiveness (Tumangkeng, 2015).

The approach to fostering professional managerial and accounting skills is measured in terms of speed in carrying out functions and referring to procedures through behavior, goals, or quality of tasks that refer to the attitudes, skills, and knowledge needed by BUMDes. Development of operations/production management provides insight into the form of business and its scope. Operations/production transforms input in the form of materials to be processed as resources into output in the form of goods and/or other services. Expansion of the scope of the business can be done by adding products produced with materials owned by the local community, for example fish farming which can be processed into various types of processed products for both the business market and the end consumer market.

Digitalization of marketing is carried out to find out, control and expand the market by using digital technology, such as the use of social media including Facebook, Instagram, WhatsApp, TikTok, and so on (Nurlia, et al., 2023). The quality of human resources of village officials to encourage more measurable planning, implementation, administration, and accountability mechanisms in the process of managing village funds (Rosari, Cakranegara, Pratiwi, Kamal, & Sari, 2022), as managerial competency material through Human Resource Management. BUMDes managers as leaders can understand how the leading function in the organization is so that they can have the professional staff needed. Financial performance must be supported by human resources who have quality knowledge, understanding, skills, and skills in utilizing finance including non-cognitive aspects such as motivation, trust, and activities to encourage the growth of small businesses and product innovation from investors and creditors (Rosari, Cakranegara, Pratiwi, Kamal, & Sari, 2022).

Professional development through managerial competencies from finance and accounting, through the use of standardization and digital finance, as well as digital recording and preparation of financial reports is expected to help solve problems in the difficulties that occur in managing BUMDes accounting and finance.

4. Implementation Result

The activity was carried out in the administrative area of Sariwangi Village, Parongpong District, West Bandung Regency with the implementation method starting from surveys, interviews and Focus Group Discussions, then training and guidance were carried out. The training participants were BUMDes managers, village officials and community members totaling 22 people and the provision of materials and applications consisted of managerial competencies as BUMDes

business managers, digital financial reports based on BUMDes EMKM standards, accounting cycles and applications and managerial accounting with HPP calculations in BUMDes.

Pre-test and post-test are needed to understand professionalism through changes in attitudes, knowledge and skills in managerial and accounting before and after training. The data collected and analyzed show that this training has a different concept from several similar previous activities, with a study of professionalism based on creativity, innovation, and responsiveness (Tumangkeng, 2015).

The approach in training managerial and accounting skills professionally is measured in terms of speed in carrying out functions and referring to procedures through behavior, goals, or quality of tasks referring to attitudes, skills, and knowledge required by BUMDes. Professional development is carried out through operations/production management which provides insight into the form of business and its scope. Operations/production transforms input in the form of materials to be processed as resources into output in the form of goods and/or other services. The scope of business expansion can be done by adding products produced with materials owned by the local community, for example, fish farming which can be processed into many types of processed products for both the business market and the end consumer market.

Marketing management as a managerial competency is needed to master and expand the market using digital technology, for example marketing can use social media including Facebook, Instagram, WhatsApp, TikTok, and so on (Nurlia, et al, 2023). The quality of human resources of village officials can encourage more measurable planning, implementation, administration and accountability mechanisms in the process of managing village funds (Rosari, Cakranegara, Pratiwi, Kamal, & Sari, 2022), so managerial competency is needed through Human Resource Management, including how the leading function for village apparatus leaders and BUMDes to understand their duties has professional staff in their fields.

Financial performance must be supported by human resources who have quality knowledge, understanding, skills, and skills in the use of finance including non-cognitive aspects such as

motivation, trust, and activities to encourage the growth of small businesses and product innovation from investors and creditors (Rosari, Cakranegara, Pratiwi, Kamal, & Sari, 2022). Professional development through managerial competencies from finance and accounting, through the use of standardization and digital finance, as well as digital recording and preparation of financial reports is expected to help solve problems in the difficulties that occur in BUMDes accounting and financial management.

5. Results and Discussion

BUMDes experiences less-than-optimal performance conditions because unprofessional management cannot increase village income (PADes). Managers who are mostly educated (high school) do not have a background in business organizations, so they need to be improved with professional qualifications.

The development of BUMDes requires resources (including humans) from limited village



potential and community participation, which is influenced by the opening of business opportunities with the challenge of not having business partners (Lukmawati, Puspaningtyas, & Rochim, 2020). Partnerships are needed to sustainably develop the professionalism of BUMDes human resources so that they can carry out digital applications in BUMDes financial management (Maryanto, Abdallah, & Baviga, 2019).

The study's results (Wirandini & Prasetyia, 2022) show that improving the quality and quantity of human resources is the priority strategy for overcoming problems in BUMDES. The increase in BUMDes finances and village potential due to the HR strategy can be achieved with the principles of cooperation, participation, transparency, accountability, and sustainability (Leniwati & Aisyah, 2021).

Resources as limited village potential also require community participation, to open up business opportunities through cooperation with business partners (Lukmawati, Puspaningtyas, & Rochim, 2020). Partnerships are needed to develop professionalism in a sustainable manner to be able to carry out digital applications in financial management (Maryanto, Abdallah, & Baviga, 2019), and if this is not done, it can affect the closure of business premises and termination of employment so that the expected economy does not grow (Wirandini & Prasetyia, 2022).

Financial management and digitalization have cognitive scope in the form of knowledge, understanding, skills, and abilities (skills) and non-cognitive aspects in the form of motivation, trust, and activities to improve individual knowledge, interest, and willingness to use and follow developments or adaptations, communicate, and behave or behave positively (Fitriansyah & Nuryakin, 2021). Professionalism is also positively influenced by modern training methods which are more significant than traditional training (Faridi & Baloch, 2019). Professionalism is measured in terms of speed in carrying out functions and refers to simplified procedures and is seen in terms of creativity, innovation, and responsiveness.



Referring to the opinion of Tumangkeng (2015), creativity is characterized by leadership that is ready to empower subordinates through participation in decision-making concerning work, quality of work results, careers and solving task problems. Innovation itself is a manifestation of bureaucratic skills through creativity in creating new work models with the use of technological advances so that they can respond to environmental changes that make work and services better. While responsiveness is the ability to anticipate and face aspirations, developments and new knowledge in completing tasks and functions quickly according to the needs and demands of the community (Tumangkeng, 2015).

The novelty proposed here is the development of professional BUMDes management through three aspects, creativity, innovation and responsiveness according to the vision, mission and objectives of BUMDes through increasing competence for its management professionally with managerial and accounting training.



The training results are presented in Table 1 which shows the highest increase in competency before and after the test occurred in entrepreneurial management competency, then marketing, Finance and accounting, Operational/Production and finally Human resources

Table 1. Results of Pre-Test, Post-Test Competency Measurement, and Increase (in %-tage)

Management Competencies	Pre-Test	Post- Test	Increasing
1. Marketing	21,6	100	78,4
2. Human Resources	46,7	100	53,3
3. Operational/Production	18,75	81,25	62,5
4. Entrepreneurship	20	100	80
5. Finance and Accounting	15,6	87,5	71,9

(Source: Data Processing, 2024)

These results discuss that entrepreneurship is the most improved competency, related to professionalism, this condition is relevant to the formation of a spirit of creativity, innovation and responsiveness even though it is low. The level of creativity and innovation individually results in good results for entrepreneurial ability to run a business (Sofyani, Ali, & Septiari, 2020). Meanwhile, the participatory method is the right method used to study entrepreneurship as a business managerial competency for business actors in BUMDes (Nugrahaningsih, et al., 2021).

The second increase in management competency is in marketing management skills, especially in the context of promotion and distribution with the use of sales application technology (Tiktok, FB, IG, WA). The existing professionalism is relevant to the formation of a spirit of creativity, innovation and responsiveness and according to (Sofyani, Ali, & Septiari, 2020), business performance requires responsiveness as one of the principles in addition to transparency, responsiveness, professionalism, rule of law, and vision strategy.



The next improvement in management competence is the ability in finance and accounting, this is also closely related to entrepreneurial skills and marketing skills. The professionalism of a worker is indicated in three criteria, namely having the expertise to carry out tasks according to their field, working based on tasks/professions and professional standards, and complying with the profession set by the organization and its legal side (Alfianto & Suryandari, 2015). Responsiveness in the financial and accounting material abilities of these training participants as explained (Sofyani, Ali, & Septiari, 2020) is as a service to the organization's ability to recognize community needs, answer problems from the community, set service agendas and priorities, and develop public programs according to the needs and aspirations of the community.

In addition to mastering the ability to manage finances and accounting manually, digital literacy also needs to be carried out to improve the development and changes in digital financial technology so that it can adapt to the products and services provided, with internet banking,

mobile banking, and other applications (Susanti, Dedeh, Ilah, Yanti, & Mulyadi, 2023). Accounting training for business actors using accounting information shows the importance of using accounting information which is considered capable of changing the views of MSMEs to be able to manage business finances better (Ramadhani & Hendarmin, 2023).

BUMDes performance is influenced by the ability of managers to achieve efficiency, effectiveness, and responsiveness (Kurniasih, 2014). Professional development that is not yet significant is in the competence or ability of operations/production management, this condition is likely to occur because some managers do not yet realize that business activities are a form of service operations, not production of goods. Therefore, procurement capabilities also still need to be deepened in terms of skills and professionalism.

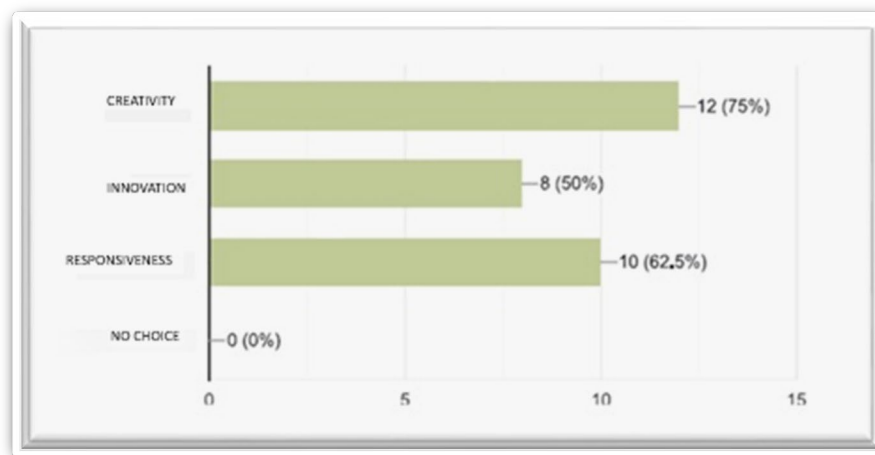


Figure 2. Condition of Professionalism of BUMDes Sariwangi Management
(Source: Data Processing, 2024)

The ability with the lowest development is in human resource management, this condition is not only a reflection of the BUMDes organization from the level of education of the manager but also because they do not understand responsiveness, creativity and innovation.

Based on the explanation above, it can be shown a picture of the measurement results related to the professionalism obtained by the Sariwangi BUMDes manager in Figure 2. The growth of BUMDes can be used for the development of the creative economy from the local potential owned by the village, so it is very good and supportive if intelligent, creative and innovative human resources can be developed (Murthi, 2023).

Creativity is also very much needed for BUMDes service activities and because it is not a public bureaucratic task, it is important to be aware that creative BUMDes managers are willing and chosen as leaders to empower subordinates, including through participation in making decisions

concerning work, quality of work results, careers and solving problem tasks. Responsiveness is an action that shows the performance of BUMDes in public services as seen from its ability to receive community aspirations until it can realize them (Saputra & Sofyani, 2023).

Innovation can be developed through the preparation of a business plan that can increase various business potentials in addition to gaining the ability to calculate the cost price, making production or business operations effectively and efficiently (Wibisono & Panuntun, 2020).

These three elements of responsiveness, creativity and innovation are a measurable professional spirit for BUMDes service tasks and can understand and master the skills to carry out business functions so that the goal of increasing PADes can be achieved significantly.

6. Conclusion

The conclusion that can be given is that the Community Service activity in the form of Professional Development of Bumdes Management through Managerial and Accounting Training is a solution to help the existence of BUMDes in improving professionalism and managerial and accounting skills to be useful. First, managers have more professional improvements to run village business organizations to help the village economy grow.

It is hoped that the sustainability of this activity will be the addition of business units managed by BUMDes by the potential managerial and accounting abilities that have been trained. The purpose of fostering an academic community through this tri-dharma can be realized, namely the management/managers of BUMDes especially in Sariwangi one of the administrative area of Parongpong West Bandung. District through guidance and training to increase competence in business knowledge so that they can run their businesses professionally and achieve their business targets, increasing knowledge and skills is measured by pre-test and post-test for business management and accounting competencies. Another goal is that the sustainability of the PkM program with academic institutions in developing BUMDes businesses needs to be monitored about increasing PADes.

The suggestion that will be given related to the next idea of this service is the sustainability of in-depth competencies, especially for understanding operations management, production and procurement and development of quality human resources.

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beneficial and sustainable.

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