

Implementation of an Accounting Information System (Ais). Improving Financial Management Transparency Khazanah Village Owned Enterprises (Bumdes)

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Abstract

The existence of relatively large assets in BUMDes Khazanah both from APBDes capital participation, partnerships and the results obtained, then in financial management must be able to apply the established SIA, with the aim of making it easier for managers and having an impact on financial statements accountability. However, until now the financial management of BUMDes Khazanah has not been implemented by SIA, so the transparency process has not been optimal. This study aims to determine the obstacles and actions that must be taken immediately in an effort to implement SIA to increase the financial transparency of BUMDes. This type of research is descriptive qualitative with a case study design. The technique of determining the informants using purposive sampling. All data collected in this study were obtained by conducting interviews at BUMDes Khazanah, Parakan Village, Ciomas District, Bogor Regency. The technique used in data examination is data triangulation. The results showed that the BUMDes Khazanah managers had attended SIA implementation training. From the implementation of the training, until now there has been no follow-up, both assistance from the organizers and managers of BUMDes have not implemented SIA in the preparation of financial reports. This happened because the BUMDes managers still did not understand and there were difficulties in accessing the SIA. This affects the effectiveness and efficiency of the preparation of financial reports and the transparency process which results in the low support, trust and enthusiasm of the village community for the implementation of the Khazanah BUMDes programs.

Keywords: Accounting Information Systems, transparency, financial reports

Introduction

BUMDes is a whole business entity or part originating directly from riches separated villages To use managing assets, services service and business others For as big as big to well-being public village (Law No. 6 of 2014). In improving efficiency and effectiveness in management finance at BUMDes need exists application System Information Accounting (AIS). System information can said effective depends on convenience system by the user system Because technology system information held in something company For help individual or managers something business in finish the task and produce credible information For interested parties. System information

accountancy This Can said Good If can understood , accepted , fulfilled hopes and goals as well as give satisfaction to results achieved by the user or manager finance . Parakan Village is one of village located in the District Ciomas Bogor Regency . According to the data obtained from the Village-Owned Enterprises (BUMDes) Ministry of Villages in the Bogor Regency area in particular For Subdistrict Ciomas from ten village only two villages have rise legal entity documents.

Table 1.1 List of BUMDes Subdistrict Ciomas

No	Village Name	Status
1	Ciomas Rahayu	Verified Name
2	Ciomas	Verified Name
3	Stone City	Verified Name
4	Laladon	Repair Legal Entity Documents
5	Mekarjaya	Legal Entity Registration
6	Performance	Published Legal Entity Documents
7	Parakan	Verified Name
8	Sukaharja	Verified Name
9	Sukamakmur	Published Legal Entity Documents
10	Ciapus	Legal Entity Registration
Total Legal Entity Documents Published		2
Total Verified Names		5
Total Legal Entity Registration		2
Total Repair Legal Entity Documents		1
Amount		10

Source : bumdes.kemendes.go.id, 2023

BUMDes in Parakan Village founded in 2017 with Name BUMDes Khazanah. Source of founding funds This BUMDes Khazanah from Village Fund (DD) capital participation that has been listed and agreed together in form APBDes . In the AD/ART BUMDes Khazanah operates in the field Trade and Services, Tourism and Creative Economy (Ekraf) as well Rentals. From several business units that have set, which becomes hope contribution biggest is in the field services and economics creative. Based on survey the beginning that has been carried out , in its implementation BUMDes Khazanah already follow training System Information Accounting carried out by BUMDes.id, with hope can implementing the government's grand strategy design in prepare villages face recovery economy post the Covid-19 pandemic. After exists training application of AIS for BUMDes that, until the moment this is a management process finances at BUMDes Khazanah yet done with apply system information accounting in the form of SIA application, so Still seen a number of information impressed No accurate and yet in accordance with standard in reporting finance as well as make transparency Still not yet optimally delivered. In research (Utami and Julianto, 2021) entitled Implementation System Information Accounting at BUMDes Dwi Amertha Sari Jinangdalem Village with results, management finance BUMDes must apply system information accounting (AIS) as stated set. On implementation management finance BUMDes Dwi Amertha This Already start apply system information accounting as it turns out in the realization give convenience, clarity, effectiveness and efficiency in the reporting process finance different with before apply system information accountancy . Related with matter the naturally there is interesting problem For studied related with application System Information Accounting (AIS) in management finances of Khazanah Village-Owned Enterprises (BUMDes). Therefore that, research about problem the important For done . So researchers interested For do study more carry on with title Implementation System Information Accounting (AIS) in Increasing Transparency Financial Management of Village-Owned Enterprises (BUMDes) Khazanah.

Research Methods

Study This carried out in Parakan Village, District Ciomas, Bogor Regency, West Java Province. Study This use type study qualitative research process use technique interview in know something problems that will research used For examine the conditions natural object Where researcher is as instrument key, technique data collection is carried out in a way combined, data analysis is of a nature inductive and outcome study qualitative more emphasize meaning than generalization . Natural object is object which. What exists No manipulated by researchers so that conditions at the time researcher enter object, after being in the object and after go out from relative objects do not changed (Sugiyono , 2013). Researchers' reasons use approach qualitative with qualitative type descriptive that is For know whether on the object under study has implement AIS in management finance BUMDes in Parakan Village Subdistrict Ciomas Bogor Regency. With use approach This so expected can find information and obtain the required data in a way thorough and detailed in the management process with objective For find truth, authenticity and validity on information that will excavated.

As for population in study This is a Village-Owned Enterprise (BUMDes) Khazanah Parakan Village Subdistrict Ciomas Bogor Regency. Retrieval technique sample in study This use purposive sampling technique. Informants used in study This

amount four informant , that is commissioner , director , treasurer and secretary BUMDes Khazanah. In terms of This four informant the is informant key namely people who are seen as very knowledgeable related problem or the phenomenon under study .

Data analysis technique

1. Analysis while in the field
2. Data Reduction
3. Data Presentation
4. Conclusion drawing/verification

In data analysis , researchers obtain data from various source among them four the resource person source principal data collection , fourth source person the is :

1. Commissioner BUMDes Khazanah Ibu Itoh Masitoh
2. Director BUMDes Khazanah Mr. Nurfalalah
3. Secretary BUMDes Khazanah Mr. Yudi
4. Treasurer BUMDes Khazanah Ibu Winny

Interview process with fourth source person the performed on:

Date and time : Sunday - Monday, 22-23 October 2023

Place : Parakan Village

Time: 09.00-16.00 WIB

Result And Discussion

Data analysis process is shared become several related subsections with implementation system information accountancy in management finance BUMDes that is :

1. Report on BUMDes Khazanah

Based on mechanism the work of managers BUMDes in carry out work programs and be responsible answer to operational nor in preparation report finance BUMDes , appropriate with question in instrument related interviews with How level managers' understanding in preparation report finance BUMDes Khazanah? In terms of This the first resource person namely Mrs. Itoh Masitoh explain that: "Yes, I have Can said Good at least understand with duties in each section." Then source person second Mr. Nurfalalah as director BUMDes Khazanah also explained about matter the that . "Well that 's that then Can categorized as Good because we put it first those who have will For Work The same in management BUMDes." As for related questions with , how procedure in preparation report finance BUMDes ? In terms of This source person third namely Mr. Yudi as secretary explain in the interview namely, " For procedure in the preparation process report finance BUMDes that is from I as secretary accept report finance from the business unit coordinators and help collect archive evidence existing transactions , then I hand it over to treasurer For input and compiled report finance, if Already finished then submit it to director For corrected and stage furthermore submitted to commissioner For presented at the musdes ." As well as with The fourth resource person was Mrs. Winny as treasurer BUMDes Khazanah explains that . " Report finance compiled by me as treasurer after accept report finance from each business unit coordinator and assisted by the secretary Then For report finance made two semesters in One year." Can be concluded that related with understanding manager BUMDes in preparation report finance

Already Enough good and from report finances that have been arranged at least can accepted and understood by commissioners and directors .(Mobo et al., 2022)

Related with report format finance BUMDes moment This Already in accordance although Still done Manually . Then also related to procedure preparation report finance during This carried out in two semesters One year , preparation done from treasurer and secretary who receive report finance from business units Then arrange it report finances by the treasurer helped secretary . After finished , report finance submitted to director For corrected For Then submitted to commissioner .

2. Understanding Manager BUMDes Khazanah in Preparation Financial Reports With Implementing AIS For BUMDes

In related BUMDes Khazanah with understanding and motivation of managers in preparation report finance with implement AIS for BUMDes, resource person first Mrs. Itoh Masitoh as commissioner stated : "Yes, for motivation implement the AIS Already There is Because Can proven by the managers BUMDes Khazanah is enthusiastic follow training at the moment That ." Supported from second interview with the same question addressed to Mr Nurfalah as director BUMDes Khazanah also said that , "If you look at the managers BUMDes Actually Already own motivation For implement AIS only just understanding they Still not enough So Still need accompaniment ." Then the next interview three with Mr. Yudi as secretary with question after exists SIA training for management finance BUMDes , are the managers Already understand For Then implement it or Still need done accompaniment in a way intensive ? With results the interview i.e. , "Not yet understand , however For motivation Actually want to Can implement AIS for BUMDes in the preparation process report finances and at the core we still are need exists accompaniment from parties who have field ." Supported with exposure answers to the second interview four with Mrs. Winny as treasurer BUMDes Khazanah with same question , raised that, "Still not enough understand and we still Not yet so Certain For implement it, yes afraid happen error Because not enough understand ." From the explanation above can concluded that understanding and motivation manager BUMDes to application of AIS for BUMDes Already Enough OK , however based on managers ' statements BUMDes that Still need exists accompaniment more carry on about implementation of AIS in the form application the so more Certain again and understand where to come from start for the preparation process report more finances accurate and more Good Again so that Can used as tool evaluation and retrieval decision parties related .(Abdul Rahmat, 2017)

3. SIA's Role Against Drafting Khazanah BUMDes Financial Report

As for roles from basic implementation of AIS can support activity company daily. Something company to be able to still exist must Keep going operate with do a number activity business event called as transaction like do purchasing, storage, production and sales processes can also be done help manager something company in fulfil not quite enough he answered to party external , from explanation the in accordance with explanation given by the first resource person, Mrs. Itoh Masitoh "Yes, if from opinion I Can makes it easier , because system That related with automation , so can increase efficiency and effectiveness in the transaction input process which exists so that can produce report accurate finances can trustworthy ." Then Mr. Nurfalah as director BUMDes Khazanah with the same question also

explains that , “Can help and can give convenience in preparation report finance as well as can produce report financial possibilities more Good from previously For made as base evaluation and retrieval decision .” Temporary that, Mr. Yudi as secretary BUMDes Khazanah, stated related with is with application of AIS for management finance BUMDes can repair quality in reports finance ? "Yes, can If seen from features in the application . " Then as for statement conveyed by the third source four Mrs. Winny as Treasurer BUMDes Khazanah, with the same question , “If you look from access and features from the application , yes repair quality report finances and can increase effectiveness and efficiency in the preparation process report finance BUMDes .”

Based on exposure fourth source person the can concluded that related with How SIA's role in preparation report finances at BUMDes Khazanah actually own objective can give convenience with given access A SIA app for help in the preparation process report finance . However Because a number of things and most importantly Still not enough managers understand BUMDes related with implementation of AIS is complete until moment This Not yet apply it , therefore matter Accordingly, the usefulness of SIA for BUMDes Not yet can felt by managers BUMDes .

4. Application of SIA in BUMDes Financial Management As for the explanation from Mrs. Itoh Masitoh Commissioner BUMDes Khazanah, related with role exists application of AIS to management finance BUMDes . “Yes, obviously Can Because with report appropriate finances so can insured answer and do it as base evaluation as well as taking decision For sustainability BUMDes from its programs can give benefit for public village .” Temporary That , Mr Nurfalalah as director BUMDes Khazanah with the same question also says, “Yes, you can management effective finance with application system so can produce report finance more BUMDes Good so that can give birth to trust public .” In the third resource person , Mr. Yudi as secretary BUMDes Khazanah with question , whether with application of AIS for BUMDes give convenience in preparation report finance or rather make the more difficult Because must understand and use technology information ? " The difficulty Because Still Not yet understand where to come from started it and added again we are manager No given instruction For accessing the AIS ” Temporary That's Mrs. Winny as treasurer BUMDes Khazanah with same question _ with secretary BUMDes Khazanah stated , “Yes, it's difficult because we are manager BUMDes Still Not yet so understand and still hesitate to Can implement AIS, and be afraid if happen error Because no our understanding , however If Already understand Possible Can give convenience in the preparation process report finance BUMDes .” From the presentation fourth source above can taken conclusion that basically related with How application of AIS to management finance BUMDes For BUMDes Khazanah not yet There is follow carry on For apply SIA to the preparation process report finance , because a number of factor . Then until moment This preparation report finance BUMDes Khazanah still manually and prioritize the important parts _ balance sheets and reports profit make a loss that's balance.
5. Obstacles in Implementing AIS for BUMDes Related with influence quality of human resources in management BUMDes
Mr Yudi as the secretary also pointed out in answer the interview . “Very influential in implementation of BUMDes programs down to management finance until preparation report finance BUMDes with implementation of AIS.” Then Mrs.

Winy acted the treasurer also stated in the interview related with the same thing influence quality of human resources in management BUMDes . “Yes, very influential in management finance specifically related with implementation of AIS must really easy person understand in accept explanations and directions , because For this SIA application Not yet There is sort of instruction or tutorial so at least we can access it Alone .” From both explanation that has been conveyed by the source above so can concluded that , is related with procedure report finance or known with report responsibility answer by BUMDes Khazanah already done in a way structured so that seen that for the reporting process Can coordinated with Good Where every the party concerned can understand and comprehend with duties and authority .(Ibrahim et al., 2022)

6. Procedures for Reporting and Transparency BUMDes Financial Report How technical implementation in the reporting process finances at BUMDes Khazanah now This ? In terms of This is Mrs. Itoh Masitoh , explaining in the interview . " For report finance prepared by the treasurer also helped with secretary after get report or recap finance from coordinator in the business unit , then report finance the submitted to director after checking and that's it in accordance submitted to I as commissioner , the final stage is exposure report finances at internal membership meetings and deliberations villages attended by the device village , supervisory body such as BPD and LP3M as well representative from public ." Mr Nurfalaha as director BUMDes Khazanah also explained related with same question about How technical implementation _ in the reporting process finance at BUMDes Khazanah. “ Drafting report finance carried out by the treasurer and secretary , if Already finished submitted to I as director , then will done correct If all Already in accordance so will I submit to commissioner For furthermore displayed immediately in meeting BUMDes internal members and deliberation village (musdes).”

7. Achievement BUMDes Financial Transparency by Managers Village Government and Village Community

Source person first Mrs. Itoh Masitoh state about matter the that , “At its core from us as manager BUMDes get trust and support big from Village Government and community village in running the BUMDes program and usage participation in Village Funds.” The second resource person was Mr Nurfalaha as director BUMDes Khazanah also explained related with question related what to be yardstick measuring in achievement transparency finance BUMDes. “ Gauge measuring achievement transparency report finance BUMDes That get trust and support from government villages and communities village in carry out work programs BUMDes furthermore .” Based on answer interviews that have been stated by the source above so can taken conclusion that related with extent of achievement transparency finance BUMDes is carried out by the managers to government villages and communities village Already done exposure report finance BUMDes Khazanah as a whole structured and attended as well as known by the device village, supervisory body BUMDes and representatives public village . Then related with involvement public in implementation transparency finance BUMDes also has it done , where with presenting representative public in exposure report responsibility answer BUMDes .(Arbarini et al., 2022)

Conclusions

Based on results research that has been done, then can concluded as following :

1. Obstacles in application system information For management finance BUMDes :
 - a. There is trouble at times will access AIS for BUMDes shaped application . Managers BUMDes Khazanah already can log in however a number of features available inside application the No Can accessed so that until moment This although Already follow training Not yet implement AIS for BUMDes .
 - b. Source role Power human resources (HR) in management BUMDes Khazanah is very large especially in management finance until preparation report accountability or report finance BUMDes
 - c. Still low motivation of managers BUMDes Deep treasures implement AIS for BUMDes shaped application .
 - d. The low awareness of managers Related BUMDes Khazanah with benefit or SIA's role in management finance until the preparation process report accountability
2. Necessary action quick done For overcome constraint in SIA implementation for BUMDes :
 - a. Providing tutorials and mentoring to the managers in access AIS for BUMDes shaped application so that Can easy and capable increase Spirit in implementation of the AIS.
 - b. There is assistance more carry on from the convening party SIA training for BUMDes . Because basically the managers BUMDes Already enthusiastic in follow SIA training however hampered still understanding not enough . In terms of This manager BUMDes confess There is desire For Can use application the Because believe If Later Already understand will give convenience and can increase effectiveness and efficiency in the preparation process report finance BUMDes .
 - c. Procurement means supporting infrastructure For managers ' interests BUMDes. In terms of This completeness means Infrastructure also has a big influence on performance added Again If Already implement AIS for BUMDes up to the network or Internet connection is also a must stable .
 - d. Give instruction to the managers manager Related BUMDes Khazanah importance application of SIA in the preparation process report finance. Application of AIS for BUMDes This can give convenience to the managers For measure condition of the business unit BUMDes that are run.

Based on results research obtained from study this, then researcher submit suggestions as following :

1. BUMDes Khazanah
 - a. Manager BUMDes Khazanah is necessary carry out related upgrading with stages in preparation report finance with implementation of AIS with competent parties.
 - b. There is a job desk assignment for managers clear BUMDes so the managers can more understand related with tasks in each section and not impressed There is a number of passive member.
 - c. Interweave partnership with parties who can each other give usefulness to management BUMDes.

- d. Increase cooperation between manager BUMDes in management until preparation report finance so that can coordinated with kind and helpful in increase effectiveness and efficiency so that report finance can submitted appropriate time to interested parties
 - e. Manager BUMDes need do coordination to government village related with report responsibility answer so that can help speed up in the preparation process report finance BUMDes .
 - f. Manager BUMDes Khazanah is necessary given instruction in a way intense related the importance of applying AIS in the preparation process report finance . Application of AIS for BUMDes This can give convenience to the managers For measure condition of the business unit BUMDes that are run .
2. Academic
On research with theme system information accounting in management finance in increase transparency , researcher hope results study This Can become reference For researcher in the future and researchers also hope party academic For support related matters with system information on accounting finance public .
 3. Researcher Furthermore
 - a. For researchers Next, problem related with application of AIS to management finance BUMDes can made as sample study furthermore Because BUMDes moment This become a viable business entity increase your welfare public something area .
 - b. Object of research This Not yet made guidelines , because limited time researcher in dig information to all over informant who understands related with management finance at BUMDes . So that For study Next , hopefully can do more research deep to BUMDes No only in one area will but all areas in Bogor Regency .
 - c. Criteria sample study furthermore can expanded again, so problems in the application of AIS in management finance BUMDes in increase transparency can is known in a way whole with exists excavation information in a way equally to manager BUMDes .

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