

Design Of Accounting Financial Statements Based On Android Application At Bumdes Desa Basaan

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ABSTRACT: *This study aims to determine whether the BUMDes Marine actors have prepared and presented financial information properly, regularly and in accordance with applicable standards and provide solutions in compiling and presenting practical financial information so that it can be used for all interested parties. This type of research is quantitative research, with data collection methods in the form of field observations and interviews with BUMDes Marine managers. The results of the research conducted, that the recording and presentation of financial information carried out by BUMDes Marine actors only recorded incoming and outgoing money and did not make other financial reports.*

Keywords: *Village, BUMDes, Financial Information.*

I. PRELIMINARY

The growth and development of the economy in the Republic of Indonesia is strongly influenced by the development of villages that are widespread throughout Indonesia. Building and developing a country, the village plays a role in developing the economy by establishing several businesses such as village-owned enterprises, cooperatives and other regional institutions. The village is an embodiment or unity of geography, social, economy, politics and culture in a place or area, which are interconnected and affect the whole. Through villages, the government strives to improve the welfare of its people by forming business entities that are legal entities and are managed by the government itself and aim to help the community.

According to Law No. 6 of 2014 concerning one form of institution states that village development aims to improve the quality of human life and reduce poverty through the provision of basic needs, development of facilities and infrastructure as well as utilizing natural resources and even the environment in a sustainable manner that prioritizes togetherness and social justice, namely Village Owned Enterprises. . Almost every village has established BUMDes according to the characteristics of their respective regions. Basaan Village is one of thousands of villages that have established BUMDes, where the government provides loans for goods or assets by looking at the type of work of the community. It can be seen from this that with the existence of BUMDes in Basaan village,

In this growing era, it is hoped that every financial information manager has an understanding of accounting concepts and skills in managing and presenting financial information in BUMDes, because the financial information must be precise and accurate so that it is needed by various interested parties in managing finances and making financial decisions. future decisions. The preparation of financial statements must be based on transactions of economic events that actually occurred, so that they can produce accurate and relevant financial information and then the output of the financial information can be used as a basis for decision making by BUMDes actors in business improvement and can be used by investors and from other financial institutions in providing loans/funds.

H1: It is suspected that the BUMDes manager only records incoming and outgoing money and does not understand the preparation of financial statements.

In managing goods or assets and finances in the Basaan BUMDes, it must be supported by accounting in financial reporting which will later be used as financial information in the Basaan BUMDes. In reporting to interested parties, it is highly expected that time effectiveness and efficiency in managing finances can accelerate decision making appropriately. By utilizing existing digital technology advances, financial information reporting and accountability will be very helpful and time efficient. So therefore,

H2: It is suspected that the BUMDes manager only records manually and only based on the notes received and issued

II. RESEARCH METHODS

The type of research used in this study is a quantitative approach. In this study, the quantitative data used are in the form of financial reports for BUMDes Marine in Basasan Satu village. The data analysis technique used in this research is using case study techniques and presented in a matrix with an event listing model, namely by listing costs and revenues which will later be compiled and presented in financial information. After determining the criteria, the sample that will be designed for the BUMDes Marine financial report is 2 reporting periods, which are April 2021-June 2021 and July 2021-September 2021. Therefore, the samples obtained in this study are as follows.

Table 1. Matrix of Income Calculation at BUMDes Marine Desa Basasan (accumulated in April-September 2021)

Income Type	Price	Number of Users	Registration Price	Total Income
Cable TV	15,000	453		6,800,000
Registration	100,000		19 People	1,900,000
				8,700,000

Table 2. Matrix of Cost Calculation in BUMDes Marine Desa Basasan (transactions that occur per April-September 2022)

Transaction Group	ARPIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER
Income						
Registration	400,000	100,000		1,400,000		
Installment						
	2,305,000	1.140.000	925,000	945,000	855,000	630,000
Operating Expenses						
Voucher Fee	200,000	250,000		120,000		250,000
Duct Tape Cost	50,000			50,000		
Electricity cost	150,000		231,000		239,000	
OPS Fee	250,000	250,000	250,000	250.0000	250,000	250,000
Technician Fee		300,000				
Tool Repair Cost				150,000		350,000
RG 11 Sling Cable Cost						365,000
Booster matrix fee						
Indoor Booster Fee						1,200,000
Tap Fee						260,000
Outdoor Splitter Fee						750,000
Indoor Splitter Fee						400,0000
Transport fee						25,000
						500,000

Efforts to design the financial statements of BUMDes Marine, in this study utilize digital technology advances by using SME Accounting applications that can streamline and time efficiency in the preparation and reporting of BUMDes financial information. By using the SME Accounting application, the BUMDes manager only needs to make the initial company settings, setting the account code used in the BUMDes management, and inputting transactions for each event that occurs, the SME Accounting application will process the transaction and the output of the input is in the form of reports or financial information. .

III. Results And Discussion

According to Iqbal Hasan (2001:7), descriptive statistics are part of statistics that study how to collect data and present data so that they are easy to understand. Descriptive statistics describe a symptom, problem, and situation whose conclusions are drawn from the existing data set. The results of descriptive statistics for this study are as follows:

Table 3. Marien Basasan BUMDes Balance Sheet

**Trial balance
4-2021 / 9-2021**

BUMDes Marine Basan Satu Desa Basasan Satu, Kec. Ratatotok Kab. Southeast Minahasa
Phone: Email:

Approximate Name	April 2021		May 2021		June 2021		July 2021		August 2021		September 2021	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	5,819,000	0	6,259,000	0	6,721,000	0	8,496,000	0	8,862,000	0	4,862,000	0
Basic Marine BUMDes Capital	0	3,764,000	0	5,819,000	0	6,259,000	0	6,721,000	0	8,496,000	0	8,862,000
Income	0	2,705,000	0	1,240,000	0	925,000	0	2,345,000	0	855,000	0	350,000
Voucher Fee	200,000	0	250,000	0	0	0	120,000	0	0	0	250,000	0
Operating costs	0	0	250,000	0	250,000	0	250,000	0	250,000	0	250,000	0
Employee Salary Cost	0	0	300,000	0	0	0	0	0	0	0	0	0
Electricity cost	150,000	0	0	0	213,000	0	0	0	239,000	0	0	0
Equipment Cost	50,000	0	0	0	0	0	50,000	0	0	0	0	0
Rg 11 Sling	0	0	0	0	0	0	0	0	0	0	365,000	0
Cable Booster	0	0	0	0	0	0	0	0	0	0	0	0
Outdoor Matrix	0	0	0	0	0	0	0	0	0	0	1,200,000	0
Miscellaneous General Expenses	0	0	0	0	0	0	150,000	0	0	0	350,000	0
Tap Outdoor Splitters	0	0	0	0	0	0	0	0	0	0	750,000	0
Indoor Splitters	0	0	0	0	0	0	0	0	0	0	400,000	0
Indoor Booster	0	0	0	0	0	0	0	0	0	0	25,000	0
Transport fee	0	0	0	0	0	0	0	0	0	0	260,000	0
Total	6,469,000	6,469,000	7,059,000	7,059,000	7,184,000	7,184,000	9,066,000	9,066,000	9,351,000	9,351,000	9,212,000	9,212,000

Based on table 3, it is known that every month there is a growth or addition of cash in BUMDes Marine but in September there is a decrease in cash which is caused by a lot of expenditure or financing for BUMDes Marine equipment. The preparation of this trial balance will greatly assist BUMDes managers in preparing further financial reports or information where the preparation of the financial information will reflect the profits or losses experienced by Marine BUMDes. The following is the output of financial information in the form of an income statement from the SME accounting application based on transaction events that occurred in BUMDes Marine:

Table 4. Profit and Loss Statement of BUMDes Marine Basasan
Income statement
4-2021 / 9-2021
BUMDes Marine Basan Satu Desa Basasan Satu, Kec. Ratatotok Kab. Southeast Minahasa
Phone: Email:

	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021
Income						
Income	2,705,000	1,240,000	925,000	2,345,000	855,000	630,000

Net income	2,705,000	1,240,000	925,000	2,345,000	855,000	630,000
Cost of goods sold						
GROSS PROFIT / LOSS	2,705,000	1,240,000	925,000	2,345,000	855,000	630,000
Selling Cost						
Voucher Fee	-200,000	-250,000	0	-120,000	0	-250,000
Operating costs	-250,000	-250,000	-250,000	-250,000	-250,000	-250,000
Total Selling Cost	-450,000	-500,000	-250,000	-370,000	-250,000	-500,000
Admin and General Fee						
Employee Salary Cost	0	-300,000	0	0	0	0
Electricity cost	-150,000	0	-213,000	0	-239,000	0
Equipment Cost	-50,000	0	0	-50,000	0	0
Rg 11 Sling Cable	0	0	0	0	0	-365,000
Booster Outdoor Matrix	0	0	0	0	0	-1,200,000
Miscellaneous General Expenses	0	0	0	-150,000	0	-350,000
Tap	0	0	0	0	0	-750,000
Outdoor Splitters	0	0	0	0	0	-400,000
Indoor Splitters	0	0	0	0	0	-25,000
Indoor Booster	0	0	0	0	0	-260,000
Transport fee	0	0	0	0	0	-500,000
Total Admin and General	-200,000	-300,000	-213,000	-200,000	-239,000	-3,850,000
Non-Business Income						
Total Non-Business Income						0
Non-Business Cost						
Total Costs Outside Business						0
NET PROFIT / LOSS	2,055,000	440,000	462,000	1,775,000	366.00.00	-3,720,000
TOTAL NET PROFIT / LOSS			1,098,000			
AVERAGE NET PROFIT / LOSS			183,000			

Based on table 4, the output of financial information from the SME Accounting application displays the revenues and costs of BUMDes Marine. This SME Accounting Application also displays a total net profit/loss for April 2021-September 2021 in the amount of Rp. 1,098,000,- and the average net profit or loss during April 2021-September 2021 is Rp. 183,000,-. With financial information such as profit and loss statements, the manager of BUMDes Marine will easily find out the profits or losses obtained. The next financial information is the balance sheet whose output is as follows:

Table 5. Balance Sheet for BUMDes Marine Basasan

	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021
ASSETS						
Current asset						
Cash	5,819,000	6,259,000	6,721,000	8,496,000	8,862,000	5,142,000
Total Current Assets	5,819,000	6,259,000	6,721,000	8,496,000	8,862,000	5,142,000
Fixed assets						
Total Fixed Assets						
TOTAL ASSETS	5,819,000	6,259,000	6,721,000	8,496,000	8,862,000	5,142,000
DEBT AND CAPITAL						
Short Term Debt						
Total Short-Term Debt						
Long-term debt						
Total Long-Term Debt						
Capital						
Basic Bumdes Marine Capital One	3,764,000	5,819,000	6,259,000	6,721,000	8,496,000	8,862,000
Net Profit/Loss	2,055,000	440,000	462,000	1,775,000	366,000	-3,720,000
TOTAL DEBT AND CAPITAL	5,819,000	6,259,000	6,721,000	8,496,000	8,862,000	5,142,000

Based on table 5, the BUMDes financial information obtained from April 2021-September 2021 can be seen in terms of assets and liabilities (debt & capital) whether the financial information that has been made or input into the SME Accounting application is balanced or not. By designing the BUMDes financial information that has been carried out, the BUMDes manager can account for the finances of the Marine Basa BUMDes to interested parties in a short period of time and meet the applicable financial accounting standards.

IV. CONCLUSION

Based on the results and discussion, it can be concluded that some human resources, especially BUMDes managers, still lack understanding and mastery of accounting and recording which is done manually so that it affects the accuracy and accuracy of the financial information produced, as well as lack of skills in utilizing digital technology advances that can affect reporting delays. and accountability of financial information to interested parties.

The limitations in this study such as the lack of reference book sources in the preparation of research reports. It is recommended for BUMDes managers to increase the knowledge and skills of BUMDes actors in order to further increase the effectiveness and efficiency of preparing financial information and be carried out by utilizing technological advances on an android basis, namely using the SME Accounting application. This

will make it easier for BUMDes actors in time efficiency where this application is only by inputting transactions into the SME Accounting application and will produce output in the form of financial information that will be more organized and organized in accordance with EMKM financial accounting standards and can make it easier to account for the financial information to interested parties, both internal and external.

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