

# Applying EXCEL in Preparing Financial Statements of the Central Bengkulu Village-Owned Enterprises

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## ABSTRACT

**Background:** The objective of this community service is to improve the ability of BUMDes in preparing financial statements by applying excel.

**Contribution:** The application of excel in the preparation of financial statements will contribute greatly to improve the quality of financial statements presented by BUMDes and have an impact on the effectiveness of decision making which ultimately supports the progress of these BUMDes.

**Method:** The method for this community service are providing counseling on the importance of BUMDes financial reporting quality, provide counseling on effective identification on BUMDes transaction, provide technical guidance on the preparation of BUMDes financial statements using the Excel program, and discussion and Q&A on completely financial statement of BUMDes

**Results:** BUMDes Damar Limo tourist trains and batik production as main business. Transactions that occur in these BUMdes include receipt of capital deposits, purchases of vehicles, equipment, raw materials, merchandise inventory, and supplies, payment of salaries and other costs, and revenue generation. The reports that must be presented include the income statement, statement of financial position, and statement of BUMdes health.

**Conclusion:** The implementation of the Excel Accounting has an impact on presenting higher quality financial statements and managing BUMDes efficiently and professionally.

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## 1. Introduction

The government has carried out various programs to encourage the acceleration of rural development in an effort to improve the quality of life and welfare of the community. Village development will have an impact on improving the quality of life and welfare of the community, we carry out the development in a planned manner and pay attention to: (1) Fulfillment of basic

needs, (2) Construction of facilities and infrastructure, (3) Development of local economic potential, and (4) Utilization of natural resources and the environment. The central government has provided full support in improving these four aspects with a large allocation of funds flowing to villages, which is at least 10% of regional transfer funds in the State Budget.

The implementation of the Village Fund Allocation is intended for physical and non-physical programs related to village development indicators, including education level, community income level, and health level. With the Village Fund, the Village has the opportunity to manage the development, government and social community of the village independently. The Village Fund can be used as capital for village development through Village-Owned Enterprises (BUMDes) to encourage an increase in the economic scale of productive businesses of rural people [1]

BUMDes are expected to stimulate the community to participate in building and prospering their villages. BUMDes can be a forum for the Village Government to empower and utilize the resources and potentials in the village. Thus, the community can become an independent community by entrepreneurship [2]. In addition, the establishment of BUMDes is also intended to be able to increase Village Original Income and reduce dependence on external funding sources [3].

However, in the process of socializing the program to the community, selecting candidates for BUMDes management, program planning, formation and implementation of the program, as well as financial reporting of the implementation of BUMDes to the community and village government has not run well, including BUMDes in Central Bengkulu Regency. The community and government in the village do not yet know how to manage BUMDes professionally and effectively. So that the village has not been able to form BUMDes in accordance with laws and regulations and is unable to manage BUMDes, especially in presenting financial and accounting statements professionally and effectively.

In fact, the preparation of financial reports is crucial for businesses to assess their financial performance and make informed decisions.[4]. Moreover, financial statement is a comprehensive description of the enterprise [5]. The financial statement should be prepared base on specific accounting standard. The SAK ETAP is suitable accounting standard as a BUMDes financial report criterion because the financial report criterion is simple and easy to understand by BUMDes users [6]. However, the financial reports produced by BUMDes is not up to standard [7].

The presentation of the financial statements of BUMDes in Central Bengkulu is still carried out manually which has an impact on the low quality of the financial statements produced and the financial statements are also unable to be presented in a timely manner. The ability of BUMDes to compile financial statements in a computerized manner due to limited resources in the field of using computerized accounting, one of which is computerized accounting using the Excel program which has many advantages and is simple in operation. Therefore, technical guidance is needed for the implementation of the Excel application, the presentation of BUMDes

financial statements to the community represented by community leaders and officials of BUMDes in Central Bengkulu Regency is very important and urgent to do.

The development of accounting applications supports the recording of financial statements in maintaining the security of existing data in financial statements [8]. Research has consistently shown the effectiveness of using Microsoft Excel in preparing financial statements. [9] and [10] both found that Excel enables real-time, synchronous, and interactive data collection, and streamlines the process of preparing financial statements. This is particularly beneficial for small and medium-sized enterprises (SMEs), as highlighted by [11] and [12]. [11] emphasized the practicality and cost-effectiveness of using Excel for SMEs, while [12] focused on the design of financial statement preparation based on specific accounting standards for SMEs. Meanwhile, [13] and [14] demonstrated how to apply excel accounting based in preparation financial statement of specific industry. Excel software also can be applied in preparation school and village financial statement [15], [16] and [17]

Microsoft Excel can support daily work as it makes processing data and compiling financial reports easier [15] and [18]. Moreover, Excel offers customizable templates that can be tailored to the specific needs of SMEs, providing a structured format for presenting financial information in compliance with accounting standards. Microsoft Excel can enhance the information contained in financial statements [19] and [14]. This not only enhances the clarity and transparency of financial reports but also facilitates the analysis of financial performance and the identification of key trends and insights. Many companies in Indonesia, especially MSMEs, process and prepare financial reports using spreadsheets in Microsoft Excel. [14]

Incorporating Excel into the financial reporting process can also improve collaboration and data sharing among team members, enabling real-time updates and revisions to financial statements [20]. Furthermore, Excel's data visualization tools, such as charts and graphs, allow for the presentation of financial data in a clear and visually engaging manner, enhancing comprehension and decision-making for stakeholders. Overall, the robust capabilities of Excel make it an indispensable tool for streamlining and enhancing the preparation of financial statements, particularly for SMEs seeking to optimize their financial reporting processes. [21]. Keistimewaan excel semakin terlihat, ketika program ini juga sering digunakan dalam mempermudah penganalisaan laporan keuangan seperti penggunaan rasio DuPont [22].

Since BUMDes in Central Bengkulu have not been able to compile financial statements by applying computerization, this community service aims to apply excel in the preparation of BUMDes financial statements.

## **2. Method**

To realize the objectives of the activities that have been stated earlier, the framework for solving the problem to be implemented includes:

1. Providing counselling on the importance of BUMDes in village development

2. Provide counselling on effective BUMDes management.
3. Provide counselling on the importance of preparing quality BUMDes financial statements.
4. Provide technical guidance on the preparation of BUMDes financial statements using the Excel program.
5. Discussion and Q&A on the establishment and management of BUMDes

The initial stage of this service activity is in the form of counseling and training using lecture methods, questions and answers and discussions about the importance of preparing business financial statements. Then in the next stage the entrepreneurs are trained and fostered how to compile simple bookkeeping correctly. We adopt the training method in the second step because of its effectiveness and more exploring [23], [24]. After this stage is completed, monitoring and evaluation of phase I will be carried out on this phase I training and if they have understood it, then they will be taught and trained in preparing complete BUMDes financial statement in training II. We consider the content, timing, and discussion of the BUMDES training were appropriate to the needs of participants [25]. Monitoring and evaluation II will be carried out after this phase II. The steps we take in this service can be seen in [figure 1](#).



**Figure 1.** flowchart of community service activity

### 3. Results and Discussion

#### Business Type

Central Bengkulu BUMDes managing 3 types of businesses, namely: CekDam tourism, tourist trains and batik production. Of the three business units, the tourist train has provided a decent income and is able to deposit profits for BUMDes cash. Moreover, the tourist train or known as odong-odong, appears decorated and eccentric. One pass is instantly known for its frenetic music and colorful lights. The assets of this tourist train car were purchased by BUMDes

Damar Limo for Rp 70 million. The budget comes from village grants.

The income obtained from tourism is in the form of rental rates of IDR 20 thousand per adult and IDR 5 thousand per child. Tour train managers are required to deposit IDR 200 thousand and enter the BUMDes cash. In addition, IDR 50 thousand for the tourist train unit cash as operational and repair costs."Usually per day it can be up to Rp. 500 thousand, so the rest can be used to pay the driver's salary and kernet," he said. From the management of this tourist train, Central Bengkulu BUMDes have received cash of Rp 10 million.

Meanwhile, from the batik industry business that produces 2 meters of written batik and stamp batik. The batik is sold at Rp 500,000 for every 2 meters of written batik and Rp 400,000 for cap batik. However, the batik industry has not been profitable because it is still constrained by limited capital, the money generated is still rotated again for capital and production. The quality of our batik making still has to be improved, Currently Sungai Lemau batik, Central Bengkulu has become one of the BUMDes business units. In addition to increasing capital, in the future BUMDes will also maximize marketing with an order system in advance.

### **Transaction**

Based on the identification of Central Bengkulu BUMDes transactions involving 3 types of businesses, namely: CekDam tourism, tourist trains and batik production, the transactions for BUMdes include:

- 1.Obtaining capital from Village and community Capital Grants or Grants
- 2.Buying a tourist vehicle
- 3.Purchase equipment
- 4.Purchase food supplies and minimum for resale
- 5.Pay salary or wage expenses
- 6.Pay for maintenance of the tour vehicle
- 7.Buy batik raw materials
- 8.Buy batik equipment
- 9.Earn tourist train rental income
- 10.Processing raw materials into batik materials
- 11.Selling finished batik goods
- 12.Sells food and drinks
- 13.Earn other income.

### **Applying Excel in Preparing Financial Statement**

The implementation of BUMDes accounting using Excel is carried out with a simulation model through the creation of fictitious transactions that reflect the actual transactions in

BUMDes. The stages of the simulation process follow the stages or accounting cycle which include:

1. Create and apply the Identity or home sheet,
2. Create and apply the Account sheet,
3. Create and apply the Journal sheet,
4. Create and apply the General ledger sheet,
5. Create and apply the financial statement sheets,
6. Create and apply the Summary of BUMDes health analysis sheet.

### Identity or Home Sheet

Making an identity sheet or home is carried out based on the needs of BUMDes and using applications that are available and can be used for free. The sheet contains the identity of BUMDes which includes; Name, location, important management, and feature sheet as presented in Figure 2. Based on the account sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared.



Figure 2. identity or Home Sheet

### Account Sheet

The account sheet in the accounting excel application for BUMDes is prepared by considering the needs of the BUMDes financial statements as shown in the available excel application for BUMDes. The sheet contains code and name, normal balance, budget, and realization as presented in Figure 3. Based on the account sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared.



	Kode dan Nama Akun	Saldo Normal	Anggaran	Realisasi	%
1	1.1.01.01 Kas Tunai	Debit	-	15.950.000	
2	1.1.01.02 Kas di Bank BSI	Debit	-	-	
3	1.1.01.03 Kas di Bank Mandiri	Debit	-	-	
4	1.1.01.04 Kas di Bank BRI	Debit	-	374.000.000	
5	1.1.01.98 Kas Kecil (Petty Cash)	Debit	-	-	
6	1.1.02.01 Deposito <= 3 bulan	Debit	-	-	
7	1.1.02.99 Setara Kas Lainnya	Debit	-	-	
8	1.1.03.01 Piutang Usaha	Debit	-	-	
9	1.1.03.02 Piutang kepada Pegawai	Debit	-	-	
10	1.1.03.99 Piutang Lainnya	Debit	-	-	
11	1.1.04.01 Penyisihan Piutang Usaha Tak Tertagih	Kredit	-	-	
12	1.1.04.02 Penyisihan Piutang kepada Pegawai Tak Tertagih	Kredit	-	-	
13	1.1.04.99 Penyisihan Piutang Lainnya Tak Tertagih	Kredit	-	-	
14	1.1.05.01 Persediaan Barang Dagangan	Debit	-	400.000	
15	1.1.05.02 Persediaan Bahan Baku	Debit	-	-	
16	1.1.05.03 Persediaan Barang Dalam Proses	Debit	-	-	
17	1.1.05.04 Persediaan Barang Jadi	Debit	-	320.000	
18	1.1.06.01 Alat Tulis Kantor (ATK)	Debit	-	5.600.000	

Figure 3. Account Sheet

### Journal Sheet

The journal sheet in the accounting excel application for BUMDes is general journal that common used in excel application for BUMDes. The sheet contains date, number of evidence, code and name of account, reference, debit, credit and transaction information as presented in Figure 4. Based on the journal sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared.

BUKU JURNAL						
Tanggal	Nomor Bukti	Kode dan Nama Akun	Post Ref	SISI KIRI (Debit)	SISI KANAN (Kredit)	Keterangan Transaksi
01/01/2023	001/01/BDL/2023	1.1.01.01 Kas Tunai		20.000.000		Saldo Awal
01/01/2023	001/01/BDL/2023	1.1.01.04 Kas di Bank BRI		70.000.000		Saldo Awal
01/01/2023	001/01/BDL/2023	1.1.06.01 Alat Tulis Kantor (ATK)		5.000.000		Saldo Awal
01/01/2023	001/01/BDL/2023	1.3.03.01 Peralatan dan Mesin		25.000.000		Saldo Awal
01/01/2023	001/01/BDL/2023	1.3.07.02 Akumulasi Penyusutan Peralatan dan Mesin			1.800.000	Saldo Awal
01/01/2023	001/01/BDL/2023	3.1.01.01 Penyertaan Modal Desa			78.200.000	Saldo Awal
01/01/2023	001/01/BDL/2023	3.1.02.01 Penyertaan Modal Masyarakat			30.000.000	Saldo Awal
01/01/2023	001/01/BDL/2023	3.3.01.01 Saldo Laba Tidak Dicadangkan			10.000.000	Saldo Awal
02/02/2023	001/02/BDL/2023	1.1.03.99 Piutang Lainnya		300.000.000		komitmen Penyertaan Modal Desa
02/02/2023	001/02/BDL/2023	3.1.01.01 Penyertaan Modal Desa			300.000.000	komitmen Penyertaan Modal Desa
15/02/2023	002/02/BDL/2023	1.1.01.04 Kas di Bank BRI		300.000.000		Tambahan penyertaan modal
15/02/2023	002/02/BDL/2023	1.1.03.99 Piutang Lainnya			300.000.000	Tambahan penyertaan modal

Figure 4. Journal Sheet

### General Ledger Sheet

The general ledger sheet in the accounting excel application for BUMDes contains date, transaction, reference, debit, credit and balance as presented in Figure 5. Based on the journal sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared.

1.1.01.04 Kas di Bank BRI

**BUM Desa Damar Limo**  
Unit Usaha Wisata dan Batik

**BUKU BESAR**

KODE AKUN : 1.1.01.0  
NAMA AKUN : Kas di Bank BRI

Tanggal	Transaksi	Ref	Debit	Kredit	Saldo
01/01/2023	Saldo Awal		70.000.000	-	70.000.000
15/02/2023	Tambahan penyertaan modal		300.000.000	-	370.000.000
16/05/2023	Setor ke BRI		4.000.000	-	374.000.000

Figure 5. General Ledger Sheet

### Financial Statement Sheet

Financial statement sheets are prepared by considering accounting inclusions starting with the adjusted trial balance sheet, then continued by compiling income statements and statements of financial position. Therefore, in the implementation of BUMDes accounting excel, a separate sheet is made based on the needs and availability of available BUMdes excel applications.

The adjusted trial balance sheet contains code and name of account, balance debit, and balance credit as presented in Figure 6. Based on the account sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared.

**BUM Desa Damar Limo**  
Unit Usaha Wisata dan Batik

**NERACA SALDO SETELAH PENYESUAIAN**  
Per 31 Desember 2023

(dalam Rupiah)

	Kode dan Nama Akun	Saldo	
		Debit	Kredit
Debit	1 1.1.01.01 Kas Tunai	Rp 15.950.000	Rp -
Debit	2 1.1.01.02 Kas di Bank BSI	Rp -	Rp -
Debit	3 1.1.05.01 Persediaan Barang Dagangan	Rp 400.000	Rp -
Debit	4 1.1.06.01 Alat Tulis Kantor (ATK)	Rp 5.600.000	Rp -
Debit	5 1.3.02.01 Kendaraan	Rp -	Rp -
Debit	6 1.3.03.01 Peralatan dan Mesin	Rp 28.600.000	Rp -
Kredit	7 1.3.07.01 Akumulasi Penyusutan Kendaraan	Rp -	Rp -
Kredit	8 1.3.07.02 Akumulasi Penyusutan Peralatan dan Mesin	Rp -	Rp 1.900.000
Kredit	9 2.1.04.01 Utang Listrik	Rp -	Rp -
Kredit	10 3.1.01.01 Penyertaan Modal Desa	Rp -	Rp 378.200.000
Kredit	11 3.1.02.01 Penyertaan Modal Masyarakat	Rp -	Rp 30.000.000
Debit	12 3.2.01.01 Bagi Hasil Penyertaan Modal Desa	Rp -	Rp -
Debit	13 3.2.02.01 Bagi Hasil Penyertaan Modal Masyarakat	Rp -	Rp -
Kredit	14 3.3.01.01 Saldo Laba Tidak Dicadangkan	Rp -	Rp 10.000.000

Figure 6. Adjusted Trial Balance Sheet



The income statement sheet and statement of financial position contains description, current year value, previous year value. as presented in Figure 7 dan Figure 8. Based on the account sheet that has been designed, trainees or participants will practice filling in the sheet with simulation data that has been prepared



**BUM Desa Damar Limo**  
**Unit Usaha Wisata dan Batik**  
**LAPORAN LABA RUGI**  
**Untuk Periode yang berakhir sampai dengan 31 Desember 2023**  
(dalam rupiah)

Nomor Urut	Uraian	Desember 2023	s.d 31 Desember 2023
1	2	3	4
1	<b>PENDAPATAN USAHA</b>		
2	<b>Pendapatan Jasa</b>		
3	Pendapatan Wisata	Rp -	Rp 4.000.000
4	Pendapatan Pengelolaan Air Bersih	Rp -	Rp -
5	Pendapatan Pengelolaan Sampah	Rp -	Rp -
6	Pendapatan Sewa	Rp -	Rp -
7	Pendapatan Jasa Pelayanan	Rp -	Rp -
8	Pendapatan Transportasi	Rp -	Rp -
9	Pendapatan Parkir	Rp -	Rp -
10	Pendapatan Simpan Pinjam	Rp -	Rp -
11	Pendapatan Pelatihan	Rp -	Rp -
12	Pendapatan Penginapan/Homestay	Rp -	Rp -

Figure 7. Income Statement Sheet



**BUM Desa Damar Limo**  
**Unit Usaha Wisata dan Batik**  
**LAPORAN POSISI KEUANGAN (NERACA)**  
**Per 31 Desember 2023 dan 2022**  
(dalam rupiah)

No	Uraian	Tahun 2023	Tahun 2022
1	2		4
1	<b>ASET</b>		
2	<b>Aset Lancar</b>		
3	Kas	Rp 389.950.000	Rp 90.000.000
4	Setara Kas	Rp -	Rp -
5	Piutang	Rp -	Rp -
6	Penyisihan Piutang	Rp -	Rp -
7	Persediaan	Rp 720.000	Rp -
8	Perlengkapan	Rp 5.600.000	Rp 5.000.000
9	Pembayaran Dimuka	Rp -	Rp -
10	Aset Lancar Lainnya	Rp -	Rp -
11	RK Pusat	Rp -	Rp -
12	<b>Total Aset Lancar</b>	<b>Rp 396.270.000</b>	<b>Rp 95.000.000</b>
14	<b>Investasi</b>		
15	Investasi	Rp -	Rp -
16	<b>Total Investasi</b>	<b>Rp -</b>	<b>Rp -</b>

Figure 8. Statement of Financial Position Sheet

#### 4. Conclusion

This Community Service is carried out with the aim of improving the ability of BUMDes managers in preparing quality financial reports. This activity involves BUMDes managers, village officials, and communities who care about BUMDes. The implementation of activities is carried out through training and discussion related to the design of accounting Excel applications for BUMDes and simulations with data or transactions compiled based on the type of business of Central Bengkulu BUMDes. The results showed that from this series of community service activities, it can be concluded that:

1. Participants were very enthusiastic in following every stage of the implementation of the excel program in the presentation of the financial statements.
2. Most participants play an active role in every stage of the simulation of excel program implementation in the preparation of financial statements starting from the process of identifying business documents and transactions to completing the stages of presenting financial statements that have an impact on managing BUMDes properly and professionally.
3. Participants are motivated to implement an accounting excel program in presenting BUMDes financial statements that have an impact on managing BUMDes efficiently and professionally.
4. The participants were very enthusiastic about discussing the presentation of BUMDes financial statements, opportunities and potential for BUMDes development in order to increase the village's original source of income.
5. The participants were very enthusiastic in participating in the activity and stated that the simulation of the implementation of the excel program in the presentation of the BUMDes financial statements provided additional information and knowledge for them in developing and managing BUMdes effectively and professionally.

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