

Improving BUMDes Financial Governance via Accounting Capacity Building in the Shopping Unit of Labruk Kidul Village

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ABSTRACT

The management of the Village-Owned Enterprise (BUMDes) Shop Unit in Labruk Kidul Village, Lumajang Regency, currently applies a single-entry bookkeeping system, which limits the quality of financial information in supporting accountability, transparency, and managerial decision-making. In addition, the managers' limited understanding of the accounting cycle has resulted in financial reports that are not systematically prepared in accordance with established accounting standards. This community service program is designed to enhance the managerial capacity of the shop unit in implementing proper accounting procedures and producing accountable financial statements through the adoption of a double-entry bookkeeping system. The program was conducted using a participatory approach involving training and mentoring activities. The training session was carried out on June 10, 2026, followed by mentoring focused on the accounting cycle stages, including transaction identification, journalizing, posting to the general ledger, preparing a trial balance, and compiling financial statements. The outcomes indicate an improvement in participants' knowledge and skills in financial record-keeping. The managers demonstrated the ability to apply the double-entry system and prepare more structured financial reports. Overall, this activity contributed to strengthening financial accountability and improving the governance quality of BUMDes as a foundation for better decision-making and business sustainability.

Keywords: Accounting; Shops; BUMDes; Accountability



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INTRODUCTION

Village-Owned Enterprises (BUMDes) are a crucial instrument for improving the village economy through the management of various business units focused on service and community empowerment. According to Mika Puspitasari & Priyo Hari Adi (2023), BUMDes are a government strategy for improving the village economy, enabling them to optimise the village's economic potential. The success of BUMDes management is determined not only by the ability to generate profits but also by the quality of governance and accountability in financial management. Mika Puspitasari & Priyo Hari Adi (2023) emphasised that accountable BUMDes financial management

is essential as a form of accountability. Reliable financial reports serve as a means of accountability for managers to the village government and the community and serve as a basis for business decision-making. This aligns with the findings of Nurhidayati et al. (2023) who stated that BUMDes financial reports play a crucial role in maintaining business continuity and as a form of accountability in BUMDes financial management. Furthermore, well-prepared financial reports also contribute to transparency and sustainability in village business management. The Village-Owned Enterprise (BUMDes) in Labruk Kidul Village, Lumajang Regency, operates a shop business unit that meets the needs of the village community. However, based on observations and interviews with the BUMDes management in Labruk Kidul Village, transaction recording is still carried out using a single-entry system that focuses only on cash receipts and disbursements. This system has limitations in providing comprehensive information on financial position, business performance, and changes in capital. As a result, the financial reports are unable to reflect business conditions accurately and do not meet the accountability principles required in BUMDes management. This condition is in line with the findings of Andi Iswoyo et al. (2023), who stated that one of the main obstacles in BUMDes financial management is the lack of human resources in the financial sector and minimal knowledge of accounting standards. Limited Human Resources (HR) in understanding accounting and financial management (Firman Maulana et al., 2025). The main obstacles are limited human resources in the field of accounting and a lack of management competence (Dwi Lisdiana & Andita Sulistyowati, 2025). The most pressing issue is managers' limited knowledge, including the Village-Owned Enterprise (BUMDes) Chairperson, in understanding financial management (Ni Luh De Erik Trisnawati et al., 2022). Therefore, accounting mentoring activities are needed to improve managers' competency in preparing financial reports in accordance with accountability standards and principles. Accurate financial information can be used as a basis for decision-making and accountability to the village community.

The Village Head has provided information to the Village-Owned Enterprise (BUMDes) managers, but this still involves providing implementation instructions. In the Labruk Kidul Village BUMDes, mentoring focuses on the shop business unit, directly implementing the accounting cycle, from transaction identification to financial reporting. This is expected to result in sustainable changes in record-keeping practices. These issues indicate that human resource capacity in accounting still needs to be improved. Furthermore, business development and demands for transparency in village financial management require Village-Owned Enterprises (BUMDes) to have a better record-keeping system. Therefore, mentoring efforts are needed that not only provide a conceptual understanding of accounting but also guide managers in directly implementing the accounting cycle according to the characteristics of their shop business. The training and mentoring approach was chosen because improving accounting competency is not sufficient through delivering material but requires hands-on practice so that managers can apply the accounting cycle according to the characteristics of shop business transactions. This Community Service activity is crucial and urgent because high-quality financial reports will support the creation of transparent, accountable, and sustainable BUMDes governance. Furthermore, the ability to prepare appropriate financial reports can also increase stakeholder trust in village business management and assist administrators in conducting evaluations and making business decisions. The training and mentoring approach was chosen because it has been proven to improve the understanding and competence of BUMDes managers in recording transactions and systematically preparing financial reports (Ni Wayan Rustiarini et al., 2024).

Initial field observations, supported by interviews with the Village Head and the managers of the Labruk Kidul Village-Owned Enterprise (BUMDes) retail unit, revealed several critical issues. First, the managers demonstrated only a limited understanding of the double-entry accounting system, with an estimated comprehension level of approximately 10%, primarily because none of them had previously participated in formal accounting education or professional training. Second, transaction recording practices were still conducted manually using a simple cash-based approach. Furthermore, an examination of the available financial documents showed that all monthly financial records were restricted to reports of cash inflows and cash outflows. At the same time, essential accounting

components, including journals, general ledgers, and inventory adjustment entries for consumable goods, had not yet been prepared.

Based on these findings, the following research questions were established to guide this Participatory Action Research-oriented community service program:

1. In what ways can the conceptual understanding of accounting among the managers of the Labruk Kidul Village-Owned Enterprise (BUMDes) be enhanced to facilitate the transition from a cash-based bookkeeping system to a double-entry accounting framework?
2. How can an appropriate accounting cycle be developed and implemented to accommodate the competencies and operational conditions of the local BUMDes shop managers?

Based on these conditions, this activity applies a Participatory Action Research (PAR) framework to bridge the gap in financial accountability collaboratively. Unlike conventional top-down training, the objectives of this PAR-based intervention are: (1) to co-diagnose and reconstruct the accounting mindset among the managers of the Labruk Kidul Village BUMDes shop business units; (2) to co-design and implement a tailored double-entry bookkeeping system that fits the local capacity; and (3) to foster collective agency among managers in independently producing accountable and informative financial reports."

"The PAR intervention is executed through cyclical stages of collaborative action and reflection. Instead of generic lecturing, the Action stage begins with joint workshops where the implementation team and BUMDes managers co-create standard operating procedures for transaction identification, journal entries, and ledger postings based on actual store data. This is followed by the Reflection and Mentoring stage, where both parties collaboratively evaluate the trial balance and adjustments, ensuring the system is adaptive to the unit's daily operations. Through this participatory model, the BUMDes managers are not merely trainees but co-owners of the new system, enabling them to independently generate statements of financial position, income statements, and statements of changes in equity, thereby establishing a sustainable model of village enterprise accountability."

METHODS

A Community Service activity titled "Strengthening Accounting for BUMDes Labruk Kidul Shop Units Towards Accountable Financial Reports" was held in June 2026 as part of the Village School program, an integrated service model that integrates various community empowerment materials tailored to village needs. The main focus of this series of activities was on providing training to BUMDes Shop Unit managers to enable them to systematically implement accounting processes and prepare accountable financial reports as a basis for decision-making and as a form of accountability for business management. The activity began on June 10, 2026, with a presentation on BUMDes accounting processes, including recording transactions, classifying accounts, preparing general ledgers, and preparing simple financial reports tailored to the characteristics of BUMDes shop units. Participants also received supporting materials on the MSME empowerment model, an effort to broaden the BUMDes managers' knowledge and skills in building synergies with micro and small businesses in the village.

The activity continued on June 17, 2026, with the delivery of material on business sustainability based on Management Information Systems (MIS), Branding and Labeling of MSME product packaging from the management team. The delivery of this material aims to equip the competencies of BUMDes managers and MSME actors so that they have accounting skills and are also able to develop sustainable businesses through the use of information technology and increase product competitiveness. Thus, the implementation of PKM within the Village School framework not only results in improved BUMDes financial governance, but also supports the strengthening of the village business ecosystem as a whole.

Time and Place of Implementation

The Community Service activity was held on June 10, 2026, and June 17, 2026, at the BUMDes Office in Labruk Kidul Village, Summersuko District, Lumajang Regency, East Java. This activity was part of the Village School program, which integrated various community empowerment activities through collaboration with a team of lecturers from the Accounting and Management Study Program at the Widya Gama Lumajang Institute of Technology and Business. The primary target group for this activity was the BUMDes Shop Unit managers in Labruk Kidul Village, who are responsible for recording and reporting business finances. The June 10, 2026, activity focused on delivering materials and mentoring the BUMDes Shop Unit's accounting process towards preparing accountable financial reports. In the same session, participants also received supporting materials on the MSME empowerment model as part of strengthening the capacity of village business managers. Furthermore, on June 17, 2026, the activity continued with the delivery of material on business sustainability through the Management Information System (MIS), branding, and labelling of MSME product packaging. The entire series of activities was carried out using a participatory approach, namely actively involving participants in every stage of training, discussions, practices, and mentoring so that the material provided could be directly applied according to the operational conditions of the BUMDes Shop Unit of Labruk Kidul Village.

Tools and Materials

The tools and materials used in the activity include a laptop or computer, spreadsheets, a shop accounting training module, practical worksheets, stationery, an LCD projector, and transaction and bookkeeping documents owned by the BUMDes shop business unit. In addition, a training room and presentation support equipment are used to support material delivery, practical exercises, and discussions.

Activity Implementation Method

The activity implementation method is carried out through five stages: Problem Identification → Training → Mentoring → Evaluation → Accountable Financial Reports.

1. Problem Identification Stage

The community service team conducted observations and discussions with BUMDes managers to identify the current state of the financial recording system. The identification results indicated that transaction recording still used the single-entry method, resulting in inadequate financial information to support financial statement accountability. This initial measurement serves as a qualitative pre-test baseline to evaluate the partners' starting capacity."

2. Training Stage

Training was conducted to improve participants' understanding of basic accounting concepts for retail business units, the importance of financial reports, the accounting cycle, and the implementation of the double-entry bookkeeping system. The material was delivered through lectures, discussions, questions and answers, and case studies tailored to the BUMDes business environment.

3. Mentoring Phase

After the training, participants received mentoring in applying accounting processes to transactions occurring in the retail business unit. This mentoring included transaction identification, recording general journal entries, posting to the general ledger, preparing a trial balance, and preparing financial reports. The community service team provided direct guidance so that participants could understand and apply each stage independently.

4. Evaluation Phase

The evaluation was conducted to assess the participants' level of understanding and skills after participating in the training and mentoring. Evaluation was conducted through observation of financial recording practices, feedback discussions, and assessment of the financial report preparation results produced by participants.

5. Accountable Financial Reports

Through this phase, it is hoped that the managers of the retail business unit in Labruk Kidul Village, the Village-Owned Enterprise (BUMDes), will be able to implement more systematic accounting processes and produce financial reports that are accountable, transparent, and useful for business decision-making.

RESULTS AND DISCUSSION

The Community Service activity, themed "Strengthening Accounting for the Labruk Kidul Village-Owned Enterprise (BUMDes) Shop Units Towards Accountable Financial Reports," was implemented according to the established activity plan. The activity began with a training session on accounting for shop units on June 10, 2026, attended by 10 participants, including BUMDes shop unit managers, women's cooperative administrators, and small businesses.

Activity Implementation Results

The results of the Community Service (PkM) activities indicate that the entire program was implemented according to the planned stages, from training and practice to mentoring for BUMDes managers. Each activity produced mutually supportive outcomes, enhancing the knowledge, skills, and capacity of BUMDes managers in implementing a double-entry accounting system and preparing more orderly, transparent, and accountable financial reports. Next, the results of the activity implementation are outlined based on each achieved outcome.

1. Improving Participants' Understanding of Accounting

At this stage, participants gained an understanding of the importance of financial statement accountability, basic accounting concepts, the accounting cycle, and the differences between single-entry and double-entry recording systems. Through discussions and simple accounting practices, participants began to understand that every business transaction must be recorded systematically to produce more complete and accurate financial information. In addition to the material presented, participants' improved understanding was also evident in their ability to identify the types of transactions occurring in BUMDes (Village-Owned Enterprise) shop units and determine the appropriate accounting treatment for each transaction. Participants began to differentiate between transactions affecting assets, liabilities, equity, revenue, and expenses, and understood the relationship between the transaction recording process and the preparation of financial statements. Discussions and evaluations during the training indicated that participants had a greater awareness of the importance of consistent, documented, and accounting-based recording as the basis for creating transparent, accountable financial reports that can be used to inform BUMDes business management decisions.

2. Implementation of Accounting Processes

In this stage, participants undergo training and mentoring to apply accounting processes to transactions occurring in the Village-Owned Enterprise (BUMDes) shop business units. Mentoring activities include transaction identification, journal entry, posting to the general ledger, preparation of trial balances, and preparation of financial reports. The training utilizes transaction data derived from the business unit's operational activities, allowing participants to put the material they have learned into practice directly. During the training, participants not only record transactions but are also given the opportunity to analyse recording errors and make corrections if discrepancies are found in the financial report preparation process. This hands-on approach (learning by doing) has been proven to help participants understand the accounting cycle more comprehensively, from recording transactions to presenting financial reports. Evaluation results during the training indicate that participants have become increasingly skilled at recording transactions in a more systematic, accurate, and accountable manner. This is expected to support the ongoing improvement of accountability and financial governance in the Village-Owned Enterprise (BUMDes) shop units.

3. Improving Financial Reporting Skills

After participating in mentoring and training, participants, including BUMDes managers, were able to record transactions more systematically and understand the stages of financial reporting. This skill is the first step toward realising a more accountable and transparent financial reporting system.

Table 1. Comparison of Participant Capabilities Before and After Intervention

No	Accounting Competency Indicators	Pre-Activity (%)	Post-Activity (%)	Percentage Increase (%)
1	Understanding Double-Entry Concepts	20%	80%	+60%
2	Transaction Identification & Journalizing	10%	90%	+80%
3	Ledger Posting & Trial Balance Preparation	0%	75%	+75%
4	Generating Financial Reports (Balance Sheet/Income)	0%	100%	+100%

Source: Results of Community Service Processing (2026)

Initial assessments before the program implementation indicated that the accounting competency level of BUMDes managers remained very low, with an average score of 7.5%. This low achievement was due to the lack of experience or formal training in accounting among all managers, resulting in transaction recording being limited to simple recording of cash receipts and disbursements. The training, combined with intensive mentoring, had a significant impact on improving the managers' capacity. All assessment indicators experienced significant improvements, resulting in an average competency level of 86.25%. The greatest progress was seen in the ability to prepare financial reports, which increased by 100%. Through this program, the BUMDes retail business unit successfully prepared a Statement of Financial Position and Profit and Loss Statement independently for the first time. These results demonstrate that the structured mentoring model effectively improved the managers' accounting capacity, transforming the practice of simple cash recording into more comprehensive financial report preparation aligned with the accounting cycle.

This increased capability was demonstrated through the participants' success in preparing simple financial reports consisting of profit and loss statements and financial position statements based on real transactions occurring in the BUMDes shopping unit. In addition to being able to prepare financial reports, participants also began to understand the function of financial reports as an instrument for evaluating business performance, a basis for managerial decision-making, and a form of accountability to the village government and community. With increased manager competence in preparing financial reports, it is hoped that BUMDes financial governance will become more orderly, transparent, and accountable, thereby increasing stakeholder trust and supporting the sustainability of village business unit management.

Activity Outputs

The outputs generated from this Community Service (PkM) activity represent the achievements of the program designed to improve the capacity of BUMDes managers in managing the finances of shop business units. These outputs not only consist of products that partners can directly utilise, but also include mentoring results that support the sustainable implementation of a double-entry-based accounting system. The outputs achieved in this activity are described as follows:

- Publication of a scientific article in the Community Service journal as an output documenting the methods, results, and impact of the community service implementation.
- A training module on double-entry-based BUMDes Shop Business Unit Accounting as an output containing materials, practical guidance, transaction examples, and exercises in preparing financial reports, so that it can be used as a reference for managing and recording shop business unit finances in an orderly, accurate, and accountable manner.

- c. The preparation of simple financial report examples, including Profit and Loss Reports and Financial Position Reports, as outputs that serve as practical guidelines for BUMDes managers in implementing orderly, accurate, and accountable accounting records and preparing financial reports.
- d. Ongoing mentoring for BUMDes managers as an output that ensures the implementation of double-entry accounting training results in business unit financial management, so that the quality of financial governance can be continuously improved.

The significant improvement in the accounting competency of village-owned enterprise (BUMDes) managers between before and after the program implementation provides important theoretical implications. These findings indicate that applying an andragogical approach to developing the capacity of village business managers can produce a more effective learning process when combined with experiential learning methods and active participation. The direct involvement of participants in processing transaction documents originating from their own operational activities makes double-entry accounting concepts easier to understand and apply in practice. These results support the theory of institutional capacity development, which emphasises that creating sustainable financial accountability is not sufficient through mere material delivery or knowledge transfer. Instead, capacity building requires contextual, applicable mentoring tailored to the characteristics and operational needs of the program's target institutions.

Activity Documentation

Activity documentation covers the entire Community Service (PKM) program, from accounting mentoring for Village-Owned Enterprises (BUMDes) Shop Units, through material delivery, discussions, and practical recording and preparation of financial reports. This documentation also records the active participation of participants in each activity session. Furthermore, documentation covers activities within the Village School program, including supporting materials such as MSME empowerment models, Management Information System (MIS)-based business sustainability, and MSME product branding and labelling. This entire series supports the integrated capacity building of BUMDes managers. Activity documentation and photos are used as evidence of implementation, evaluation materials, and as a medium for reporting and publishing Community Service (PKM) results. This documentation also serves as a form of accountability for the activity to relevant institutions and stakeholders. Furthermore, photo documentation illustrates the implementation of accounting training for BUMDes shop unit managers, including material delivery, practice in double-entry transaction recording, and preparation of simple financial reports. This documentation also demonstrates the active participation of participants and the achievement of the PKM program.



Figure 1. Opening of the Village School by Ria Meilan, SE., M. Ak.
Source: Authors' documentation (2026)

Figure 1. Opening of the Village School by Ria Meilan, S.E., M.Ak., Head of Community Service at ITB Widya Gama Lumajang. This activity marked the start of the Village School program as an effort to increase the capacity of village communities through education, mentoring, and empowerment in accounting and MSME management.



Figure 2. Field survey with officers from Labruk Kidul village

Source: Authors' documentation (2026)

Figure 2. Initial survey and field coordination with Labruk Kidul Village officials to identify the financial management conditions and accounting assistance needs for the BUMDes shop business unit of Labruk Kidul Village.



Figure 3. Presentation of Accounting Training Material

Source: Authors' documentation (2026)

Figure 3. Activities presenting accounting training materials, including an introduction to basic accounting concepts, accounting cycles, transaction recording techniques, and preparation of financial reports, as an effort to improve the competence of BUMDes managers in realising transparent and accountable financial reports.



Figure 4. Participants completing the Accounting Evaluation

Source: Authors' documentation (2026)

Figure 4. Implementation of evaluation through completion of case studies and financial transaction recording exercises to measure the level of participants' understanding of accounting material, accounting cycles, and ability to prepare financial reports after participating in training and mentoring.



Figure 5. PkM Implementation Team with Training Participants

Source: Authors' documentation (2026)

Figure 5. Joint documentation of the Community Service implementation team with participants in the BUMDes accounting training for the Labruk Kidul Village Shopping Unit as a form of collaboration and synergy in an effort to increase the capacity for accountable and transparent financial management. These improved skills demonstrate that the combination of training and mentoring methods provides effective results in enhancing the competency of Village-Owned Enterprise (BUMDes) managers. Training enhances participants' conceptual understanding of the accounting cycle, while mentoring provides opportunities for participants to practice the material learned using transactions they encounter daily directly. This aligns with the experiential learning approach, which explains that the learning process is more effective when participants gain direct experience in applying the acquired knowledge. This finding is also supported by research showing that direct accounting training and mentoring can improve understanding and the ability to prepare MSME financial reports because participants are actively involved in recording and report-preparation practices (Ahmad Chuzairi et al., 2021). Furthermore, other research indicates that practice-based mentoring, including the use of accounting systems or applications, can significantly improve financial management skills because the learning process is conducted in an applicable and contextual manner, aligned with daily business activities (Ihsan Nasihin et al., 2025).

In addition to improving participant competency, this activity also produced outputs in the form of double-entry transaction recording formats, general journal formats, general ledger formats, trial balance formats, and examples of simple profit and loss reports and financial position reports that can be used as guidelines for managing the finances of village-owned enterprise (BUMDes) shop units. The availability of these formats is the first step in building a more accountable and transparent financial reporting system. The results of this activity align with the findings of Alif Yuanita Kartini et al. (2025), who stated that accounting training and mentoring effectively improved the understanding and competence of independent BUMDes managers. These findings also support the results of community service conducted by Ubaidillah (2025), which showed that increased accounting literacy contributed to increased accountability in BUMDes financial management. These similar results indicate that strengthening human resource capacity is a crucial factor in improving the quality of BUMDes financial governance. Practically, this activity provides benefits in the form of improved managerial ability to systematically record transactions and prepare financial reports, resulting in more accurate financial information that can be used as a basis for business decision-making. Theoretically, the results of this activity reinforce the view that implementing practice-based training and ongoing mentoring is an effective strategy for increasing accountability and transparency in financial management in village economic organisations, particularly BUMDes.

The results of this activity indicate that the training method followed by mentoring can improve participants' ability to understand and apply accounting processes in shop business units. With these capabilities, BUMDes managers are expected to be able to prepare more accountable, transparent, and useful financial reports as a basis for decision-making in managing village businesses

CONCLUSION

The Community Service Program in the form of accounting assistance at the Village-Owned Enterprise (BUMDes) Shop Unit of Labruk Kidul Village has been implemented through the stages of problem identification, training, mentoring, and evaluation. It has succeeded in improving managers' understanding and skills in applying basic accounting concepts and accounting cycles based on the double-entry bookkeeping system. Through the mentoring process, managers can identify transactions, prepare general journals, post to the general ledger, prepare trial balances, and present financial reports more systematically and in accordance with the principles of accountability. This increased competence contributes to the availability of more accurate, transparent, and reliable financial information as a basis for decision-making and strengthening BUMDes governance. To maintain the sustainability of activity results, regular mentoring is needed to ensure the consistency of the application of the accounting system in each reporting period, as well as the development of a simple application-based bookkeeping system as an effort to improve the efficiency, accuracy, and quality of BUMDes financial management.

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