LITERASI PENYUSUNAN LAPORAN KEUANGAN MENUJU BUM DESA AKUNTABEL

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Abstrak

Untuk mendukung penguatan tata kelola Badan Usaha Milik Desa (BUM Desa), Kabupaten Karanganyar memiliki potensi ekonomi desa yang besar, ditunjukkan oleh tingginya jumlah desa dengan BUM Desa serta dominasi sektor pertanian, pariwisata, dan agribisnis. Namun demikian, sebagian besar BUM Desa masih menghadapi kendala dalam pengelolaan keuangan, terutama pencatatan dan penyusunan laporan keuangan yang belum terstruktur. Kondisi ini menghambat evaluasi kinerja usaha dan akuntabilitas kepada masyarakat. Untuk menjawab tantangan tersebut, DPMD Kabupaten Karanganyar bersama PKN STAN melaksanakan program pengabdian kepada masyarakat berupa pelatihan dan pendampingan penyusunan laporan keuangan BUM Desa pada Februari–Mei 2025. Program dilakukan melalui tiga tahap: identifikasi dan profiling BUM Desa, pelatihan hybrid kepada 162 bendahara BUM Desa, serta pendampingan daring melalui komunitas praktik. Pelatihan menekankan penguatan konsep akuntansi dasar, praktik penggunaan aplikasi akuntansi berbasis Excel, dan penyusunan laporan keuangan lengkap. Hasil kegiatan menunjukkan peningkatan literasi keuangan, kemampuan pencatatan, serta komitmen BUM Desa dalam memperbaiki tata kelola. Kendala utama berupa keterbatasan teknologi dan penentuan saldo awal ditangani melalui bimbingan teknis dan pendampingan berkelanjutan. Program ini berkontribusi pada peningkatan akuntabilitas dan keberlanjutan usaha BUM Desa di Kabupaten Karanganyar.

Kata kunci: akuntansi, laporan keuangan, pengembangan SDM

Abstract

Karanganyar Regency possesses significant rural economic potential, indicated by its high number of Village-Owned Enterprises (BUM Desa) and strong agricultural, tourism, and agribusiness sectors. However, many BUM Desa still face challenges in financial management, particularly in maintaining structured bookkeeping and preparing standardized financial statements. These limitations hinder performance evaluation and accountability to stakeholders. To address these issues, the Karanganyar District Office of Community and Village Empowerment (DPMD), in collaboration with PKN STAN, implemented a community service program focusing on financial reporting training and assistance for BUM Desa from February to May 2025. The program consisted of three stages: identification and profiling of BUM Desa, hybrid training for 162 treasurers, and online mentoring through a community of practice. The training emphasized basic accounting concepts, hands-on use of an Excel-based accounting application, and preparation of complete financial statements. The program resulted in improved financial literacy, enhanced recording practices, and stronger commitment among BUM Desa to adopt better governance. Key challenges, including technological constraints and difficulties in determining opening balances, were mitigated through technical guidance and continuous assistance. Overall, the program strengthens financial accountability and supports the sustainability of BUM Desa enterprises in Karanganyar Regency.

Keywords: accounting, financial statement, human development