

# Flash Management and Responsibility of Bumdes

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**Abstract:- This study aims to find and understand the actual phenomena that occur in the Bumdes of Daeng Village related to the management and accountability reporting process. This research is a type of qualitative research using Grounded Theory. Data obtained by conducting direct observations in the field, checking documents, and conducting direct interviews for five months. Data were analyzed with data analysis techniques from data simplification and transformation. The results showed that Political Imaging was the goal of all dramatization actions carried out in the Bumdes of Daeng Village in terms of both management and accountability reporting. This is known based on information from informants and observations made.**

**Keywords:-** *Management and Responsibility, Flash, Bumdes.*

## I. INTRODUCTION

Bumdes fund management certainly requires transparency and accountability so that treasurers of Bumdes and other authorities are required to make financial reports on business activities carried out as a form of accountability for the use of funds from the government. There is no regulation that requires certain forms of Bumdes Financial Statements to date so that each village can make Financial Statements based on the Accounting Standards that should be used. The role of accounting is very important in making Bumdes reporting, especially Financial Statements. Accounting is seen as an art and science that always develops based on the influence of the economic, social and behavioral environment of its users. Behavioral accounting has enriched the discipline of accounting itself and shows that accounting is not just a technical problem, but sees accounting more broadly than psychological considerations that influence the preparation of accounting reports to consider the socio-political role of accounting in organizations and society (Noravesh, 2007).

The Auditor of the Supreme Audit Agency (BPK) in November 2018 at the Purnawicara District Inspectorate (disguised district name), Daeng Village (disguised village name) explained that Daeng village was the only village in Purnawicara Regency that had a Bumdes accountability report. This village is known as a developing village since the establishment of Bumdes in mid 2017. Business activities carried out by this village are business in

marketing and farming. The amount of Bumdes funds that have been received by the village is divided into three stages since the inauguration of the Daeng Village Bumdes in July 2017. The compactness of work between the Bumdes staff and the Village Head as the supervisor of the Bumdes makes the products marketed able to penetrate several markets in other districts. In addition, the accountability report of the Daeng village Bumdes was also said to be good, as seen from the absence of findings by the BPK which had conducted an audit of the financial reports and accountability of the Daeng Village Bumdes, both administrative, physical and financial findings.

Indirectly, researchers have found the initial facts in the field that the Daeng village that has good financial and administrative reports in managing its Bumdes is able to complete the report in less than one month by making reports 2 years at once, namely the 2017 and 2018 reports. With limited resource capacity in terms of administration and finance coupled with the amount of the budget that is accounted for is quite large, then this of course is a big question mark to researchers how the preparation process carried out by the Daeng Village Bumdes team so that they can complete all the reports very quickly. If averaged, of course they work on financial reports only within 2 (two) weeks per fiscal year. The explanation from several informants informs us that transaction reports should be made periodically (daily) so that financial reporting can be completed in a timely manner so that it is not too late in delivering accountability to the center, as explained by Hendriksen (1982) that "Delay in reporting can be bad. for agencies both directly and indirectly. Timeliness of reporting is very much needed by the users of financial statements, users not only need to have financial information that is relevant to their predictions and decisions, but the information must be more new in nature, and not only related to the past period. " which is so important in any agency, whether government or private or private. Each agency will definitely try to complete their reporting on time. However, the speed of reporting carried out at Bumdes Daeng Village is an uncommon thing, so the purpose of this study is to find and understand the phenomena that actually occur in Bumdes Daeng Village related to the management and reporting process of accountability. Next, the researcher will try to draw a conclusion on the unusual reporting acceleration phenomenon.

## II. THEORITICAL REVIEW

### A. *The History of Village*

The Big Indonesian Dictionary defines a village as a unitary area that is inhabited by a number of families that have their own government system (headed by a Village Head) or is a group of houses outside the city that is a unit. The village in Indonesia was first discovered by Mr. Herman Warner Muntinghe, a person from the Netherlands who was a member of the Raad van Indie during the British colonial era who was an assistant to the British Governor-General who came to power in 1811 in Indonesia. Listed in his report dated July 14, 1817 to his government which mentions the existence of villages in the northern coastal areas of Java. Later, villages in the outer islands of Java were also found which were more or less the same as villages in Java (Soetardjo, 1984: 36).

### B. *Village Owned Enterprise (Bumdes)*

The Village Owned Enterprise, hereinafter referred to as BUMDES, is a business entity whose entire or most of its capital is owned by the Village through direct participation from village assets which are separated to manage assets, services, and other businesses for the maximum welfare of the village community. In his research Dantika (2013) revealed that Bumdes was born as a new approach in an effort to improve the village economy based on the needs and potential of the village. Bumdes management is fully implemented by the village community, namely from the village, by the village, and for the village. Bumdes accommodates community economic activities in an institutional or business entity that is professionally managed, but still relies on the village's original potential. This can make the community's business more productive and effective.

### C. *Management and Accountability of Bumdes*

As a basis for managing Bumdes, the management must understand the principles of its management well. There are several principles in managing Bumdes, first, that is Cooperative, that is, all components involved in Bumdes must be able to conduct good cooperation for the development and survival of their businesses. Second, Participatory which is all components involved in Bumdes must be willing to volunteer or be asked to provide support and contributions that can encourage the progress of Bumdes's business. Third, Emancipative is all components involved in Bumdes must be treated equally regardless of class, ethnicity, and religion. Fourth, Transparent, i.e. activities that affect the interests of the general public must be known by all levels of society easily and openly.

The system of recording activities and financial statements is one of the prerequisites for realizing good financial reporting governance and accountability. According to Brigham and Houston (2010: 84) Financial Statements are several sheets of paper with numbers written on it, but it is also important to think about the real assets behind these numbers. Meanwhile, according to Hartini (2016), the Financial Statements are information that describes the financial position or condition of the

company, and further that information can be used as an illustration of the financial health performance of the company.

### D. *Regulations and Responsibilities of Bumdes Management*

Bumdes regulations or regulations include internal and external regulations. Internal regulations govern affairs within the organization such as the articles of association, by-laws, and rules that are organized specifically for each business unit such as SOP (standard operating procedure). Among all the issues within the Bumdes management board, the most serious was the quality and capacity of the director. The strong person who makes him elected as a director does not necessarily guarantee entrepreneurial capacity. Someone who is considered to have charisma and character, may not necessarily have sufficient entrepreneurial skills to manage business institutions. Experience in one of Bumdes, directors with insufficient capacity failed to carry out its role and caused Bumdes to lose money.

## III. RESEARCH METHODOLOGY

This research uses a qualitative approach. Qualitative research is research conducted in certain settings that exist in real life (natural) with a view to investigating and understanding phenomena: what happened, why it happened and how it happened? So qualitative research is based on the concept of "going exploring" which involves in-depth and case-oriented study of a number of cases or single cases (Finlay 2006). Qualitative research crosses humanities, social and modern science (Syarifuddin, 2018: 43). In this study, researchers used the Grounded Theory method as a basis for researching. Grounded theory is a methodology that tries to construct theories about important issues of people's lives. The purpose of grounded theory research is to produce or discover a theory, an abstract analytical scheme of a phenomenon related to a particular situation (Cresswell, 1998). This situation is a situation where individuals interact, carry out activities, actions, or carry out a process that is a response to a phenomenon. Whereas what is meant by phenomena is the main idea, event, event, or incident where a set of actions or interactions are directed, managed, or handled contextually which is related to the set of actions (Strauss & Corbin, 1990).

## IV. RESULT

The Business Program in the Daeng Village (Bumdes) Village is a Business Investment and Marketing activity. The products obtained from the work of Daeng villagers are then bought by Bumdes to further be marketed to several points in the South Sulawesi region. The products produced are a variety of handicrafts from wood, bamboo and coconut shells such as accessories, furniture, household appliances, etc., then there are also culinary products that are actively marketed are typical Amplang crackers in Daeng Village.

One interesting thing about Daeng Village is the "Power" or strength of the village itself. It has enormous potential but has not been fully utilized like a sleeping lion. Many parties from outside who want to try to work with Daeng Village, but no one has succeeded in making an agreement. Bumdes Daeng Village is one of the attractions for people to collaborate and visit tourism. The existence of the Bumdes program that was run in this village made the Daeng village change more and more time, the more people looked. Although not yet fully maximized, it has given its own satisfaction for the Bumdes of Daeng Village. For village heads and various other government sectors in Purnawicara Regency, the Bumdes of Daeng Village are classified as the dream Bumdes. Not only because of his fame at the moment, but because of his ability to manage and provide good accountability reports so that a number of achievements and discourse on increasing the Bumdes budget were achieved.

Mrs. Kades returned to her role in making the accountability report of the Daeng Village Bumdes. His role began when making proof of purchase transactions of fixed assets and merchandise. In the case of purchasing merchandise, he is known to add value to purchases of goods and add sales so that anyone who reads it will give an opinion that the business in Bumdes is quite large and running. When in fact the production that is done cannot be said to be able to prosper the people even though the employees who work get an acceptable wage amount. All transaction receipts received were reproduced by the village apparatus at the command of the village head and the amended amount was included in the bumdes financial statements.

Aside from buying merchandise, the village head also cooperates with certain shops in Purnawicara Regency. The collaboration is making proof of a new transaction in the form of a memorandum of purchase by the Head of Village for goods purchased in an area far from Daeng Village. This, of course, aims to make it easier for the village head in completing the Bumdes accountability report quickly because of the ease of signing from a nearby store. There is no mark-up in the making of the new memorandum, but in law and ethics of course this is something that should not be done. Almost all of the contents or figures from the Bumdes Village Daeng financial report are numbers set by Mrs. Kades, whose sole purpose is to do so because she wants to show that the Bumdes in her village have been successfully running in a very fast period of time. Looking carefully at the case, it is clear that in this case the village head has created the "Halo Effect". Halo Effect is a tendency to think someone to give an assessment in general and provide an assessment (on a person's specific performance attributes based on general feelings or judgments (Thorndike, 1920).

The image formed by the Head of Village, of course, has been successful. All the scenarios he arranged so neatly that it did not arouse suspicion that could reduce his image as a good and competent Village Head to advance the Bumdes. Imaging is carried out by various parties are now

starting to develop and have their own creativity in carrying out political imaging and sometimes even to the point of forgetting political ethics. According to Nimmo (2001) in Thea (2019) there are several imaging strategies that are not in accordance with political ethics. One of them is free ride publicity, which means publicity by utilizing access or "riding" other parties to participate in popularizing themselves. One example that can be seen in this case is the village head who used the Daeng Village Bumdes to raise her self-image in public.

## V. CONCLUSION

Having a high desire to achieve something is natural and common for every human being. Every human being has their own desires, has their own ideals and happiness. One may be happy when he gets a bicycle, but others will feel normal and happy when getting a motorcycle. One may feel proud when he is praised by his parents, but others will feel normal, he will be happy if praised by many audiences. This is what happened to the Daeng Village Head who was often called Mrs. Kades. The unique characteristic attached to it is something that makes it known and valued by many people. Decisive, responsible, innovative and charismatic. He is a figure who likes to be praised and always show the best for the community and others.

Bumdes who runs in his village are known to have a great influence on his name because of the many programs that run well and have a large impact on the residents of the Daeng Village community in the field of empowerment. Many other village heads were jealous of his success in leading his village to realizing a Bumdes that could run very well.

By using grounded theory, in this study researchers have found a reality of the events displayed by Mrs. Kades in Bumdes in his village. He has so many scenarios to do to achieve what he wants. Political imaging is the key to what researchers find from the figure of Mrs. Kades. Both in terms of Bumdes management and accountability reporting.

This research reveals how the actors in it manage Bumdes management alone, managing all the work in it to display something that can be highlighted well by the public. What the perpetrators did in the management of the Bumdes was wrong and not in accordance with the rules. All Bumdes officials and members must cooperate with each other to create valuable Bumdes and produce something for a large audience.

This study also revealed that a healthy Bumdes cannot be seen from its financial statements alone, and how well-known Bumdes is, but it must be traced in advance the process of processing until the evidence of new transactions can be done in the calculation of ratios and so on to assess the financial health. Daeng Village Bumdes provide a very clear picture of how their financial reporting processes are being carried out until various actions that are not properly taken in the reporting of financial accountability of Bumdes are found.

The study also revealed that Bumdes that had been examined by the Supreme Audit Agency (BPK) and had a good audit report could not necessarily be said to be good. In this study there was a discrepancy with the BPK audit report with what the researchers found out. There was an audit error by the BPK which was caused by a lack of auditor accuracy because of the Halo Effect created by Mrs. Kades. But even so, there were no deviations or fraudulent values in the accountability reporting of the Daeng Village Bumdes. The "Rat Road" that was passed was in the form of an alternative road created by Mrs. Kades to complete all of her accountability reporting, in several ways, including by manipulating evidence of goods purchase transactions, selecting Bumdes apparatus that could facilitate the signing of accountability, and increasing sales value from which is actually to give people the impression that their Bumdes have managed to sell at a good value.

This study also revealed that everything that was passed by Mrs. Kades was a way to achieve her goal, namely to raise her self-image so that she was known as a perfect figure and able to build her village well.

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