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Excel-Based Accounting Practices in Village-Owned Enterprises (BUMDes): Enhancing Transparency of Food Security Program Funds

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Abstract

Village-Owned Enterprises (BUMDes) have a strategic role in managing food security funds sourced from the Village Fund, particularly in supporting agricultural inputs, local farming, and community food resilience programs. Despite this potential, financial management in many BUMDes remains manual, making it vulnerable to errors and a lack of transparency. This study investigates how the use of Excel-based accounting, as a simple and low-cost digital tool, enhances the accountability of BUMDes in managing food security program funds. The research employs a qualitative case study design focused on BUMDes Mandiri in Suci Village, Panti Subdistrict, Jember Regency. Data were collected through in-depth interviews with BUMDes managers, review of financial documents, and field observations. The findings indicate that Excel-based accounting improves the standardization of financial records and increases transparency by producing reports that stakeholders, including village officials and local communities, can more easily understand. However, challenges remain, particularly limited human resources and insufficient skills in operating advanced Excel functions. This study contributes to the literature on public sector accounting by highlighting the role of simple digital solutions in strengthening accountability at the village level. Practically, the results emphasize the importance of capacity building and digital literacy programs to support sustainable financial governance in BUMDes. Moreover, the study provides policy implications for enhancing the governance of Village Fund in alignment with Sustainable Development Goals (SDG 2: Zero Hunger and SDG 8: Decent Work and Economic Growth).

Keywords: *Village-Owned Enterprises, Excel-based accounting, Food security funds, public accountability, digitalization*

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1. Introduction

Village-Owned Enterprises (BUMDes) play a strategic role in fostering local economic development, strengthening village revenue, and improving community welfare in Indonesia. Since the enactment of Law No. 6/2014 on Villages, BUMDes have served as institutional vehicles for channeling Village Funds (*Dana Desa*) into productive activities that leverage local resources. Under the recent policy direction of President Prabowo, at least **20% of Village Funds are mandated to be allocated for food security programs**, including agricultural production inputs, livestock development, and community-based food resilience initiatives. This policy, regulated through the Ministry of Villages Regulation (*Permendesa PDTT*) No. 2 of 2024 and further detailed in Ministerial Decree (*Kepmendesa PDTT*) No. 3 of 2025, underscores the vital role of BUMDes as financial managers of public resources at the village level in ensuring food sovereignty and contributing to *Sustainable Development Goal (SDG) 2: Zero Hunger*.

Despite this strategic role, many BUMDes face serious financial governance challenges. Accounting records are often maintained manually, relying on simple bookkeeping practices prone to errors, inefficiencies, and incomplete documentation (Eryana et al., 2025). Such weaknesses undermine the quality of financial statements, delay reporting, and reduce transparency to village communities (Anwar et al., 2025). This is particularly problematic in food security funds, where public trust and community oversight are critical. Bovens (2007) and Mulgan (2000) argue that public accountability requires financial managers to be transparent, answerable, and provide comprehensible information to stakeholders.

Previous studies have emphasized that limited human resources and insufficient technological utilization are key barriers to improving BUMDes' financial reporting quality (Anwar et al., 2025). At the same time, local communities, as primary stakeholders, have strong expectations for clear and transparent reports, especially regarding funds allocated for food security programs that directly affect their daily lives (Elvita et al., 2025). To address these challenges, there is an urgent need for structured, efficient, and transparent accounting systems that can be adapted to village-level capacities.

One promising solution is the adoption of **Excel-based accounting systems**. As a low-cost and widely accessible digital tool, Microsoft Excel enables standardized record-keeping, automated calculations, and the generation of financial statements that are easier to understand. Studies have shown that Excel helps minimize human errors, improve reporting timeliness, and facilitate accountability in small-scale financial management (Eryana et al., 2025). Its flexibility allows customization according to the specific needs of BUMDes without requiring advanced infrastructure or costly investment. Excel is particularly relevant in managing food security funds under the national policy mandate.

Nevertheless, scholarly attention to the role of Excel in strengthening accountability within BUMDes remains limited. Prior research on BUMDes has predominantly focused on governance structures, entrepreneurship, and community

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participation (Elvita et al., 2025), while studies directly examining how simple digital tools such as Excel contribute to the transparency and accountability of Village Funds—especially in food security programs—are scarce. Addressing this gap is essential given the substantial proportion of Village Funds now mandated for food security, where accountability and transparency are paramount.

This study seeks to fill that gap by examining the case of **BUMDes Mandiri in Suci Village, Panti Subdistrict, Jember Regency**, which allocated approximately IDR 380 million (20% of its Village Fund) to a goat-fattening project as part of its food security program. Using a qualitative case study approach, the research investigates how Excel-based accounting is applied to record, monitor, and report financial activities related to food security funds. Furthermore, it explores the benefits—such as enhanced standardization, greater transparency, and improved accessibility of reports for stakeholders—and the challenges, including limited digital literacy and human resource capacity. By situating this case within the broader discourse on public accountability and digital transformation, the study contributes to the literature on rural public sector accounting while providing practical insights for strengthening BUMDes governance in line with national policy priorities.

2. Literature review

2.1 Accountability and Transparency in Public Financial Management

Public accountability is a key concept in public sector governance, requiring every manager of public resources to be responsible for decision-making, fund use, and achieved results. According to Mahmudi (2019), accountability is measured not only by administrative compliance but also by the ability of public institutions to demonstrate information transparency and moral responsibility to the public.

In the context of village governance, Mardiasmo (2022) emphasized that financial transparency and accountability are essential foundations for creating a participatory village government free from fund misuse. An open financial reporting system lets the public directly oversee program implementation, including food security programs funded by Village Funds.

2.2 Digitalization of Accounting in the Public Sector

The digitalization of accounting has brought significant changes to financial information management, including in the public sector and villages. Gelinas, Dull, and Wheeler (2018) explain that technology-based accounting information systems can improve record-keeping efficiency, reduce human error, and accelerate the financial reporting process. Digitalization does not necessarily mean adopting complex systems; Simple approaches like spreadsheets can be an effective solution in areas with limited infrastructure.

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Romney and Steinbart (2020) added that Microsoft Excel is one of the most adaptable and easy-to-use tools for implementing small-scale accounting systems. Excel can help produce accurate, systematic financial reports that comply with basic accounting standards through its formula and data validation features. Implementing Excel in public institutions such as Village-Owned Enterprises (BUMDes) also provides a bridge to broader digitalization, without requiring significant investment.

Furthermore, Bhimani and Willcocks (2019) explained that adopting accounting technology in the public sector depends on human readiness and institutional support. This means that the success of digitalization depends not only on the tools but also on how human resources understand, manage, and consistently utilize the technology.

3 Method

This research uses a qualitative approach with a case study method. The qualitative approach was chosen because this research focuses on understanding the phenomenon in depth, specifically how the implementation of Excel-based accounting can improve transparency and accountability in the management of food security funds at a Village-Owned Enterprise (BUMDes). According to Creswell (2018), qualitative research is suitable when researchers want to explore the meaning of a social process or practice that has not been widely studied before.

The case study method was chosen because it can provide a comprehensive understanding of the real-world context of implementing a simple digital accounting system at a specific BUMDes unit (Sugiyono, 2019). This study focuses on the Independent BUMDes in Suci Village, Panti District, Jember Regency, as a representative BUMDes that manages 20% of Village Funds for a food security program in the form of a goat fattening business.

The choice of the qualitative case study method was based on an identified research gap, namely the limited empirical studies on how the use of simple applications like Microsoft Excel can strengthen financial accountability and transparency in BUMDes. This approach allows researchers to explore perceptions, experiences, and financial management practices contextually and in-depth, enabling the research results to address theoretical and practical gaps unaddressed by previous research.

The data for this study were obtained through several techniques to ensure the validity and completeness of the information, namely:

1. In-depth interviews were conducted with the core management of the Mandiri Village-Owned Enterprise (Chairman, Secretary, and Treasurer), the Head of Suci Village, sub-district assistants, and officials from the Jember Regency Community and Village Empowerment Office (DPMD). These interviews aimed to gain an understanding of the recording and reporting processes, as well as the challenges of implementing Excel in financial management.

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2. Document review, including the Village-Owned Enterprise financial report, budget plan (RAB), articles of association and bylaws (AD/ART), and documents resulting from village deliberations (Musdes). These documents were used to assess the consistency between administrative data and reporting practices in the field.
3. Field observations, specifically of the transaction recording process and operational activities of the goat fattening program, to directly observe how the financial recording system is implemented and integrated into business activities.

Triangulation was conducted by comparing interview results, documents, and observations to increase data reliability.

Data analysis was conducted interactively using the Miles and Huberman (1994) analysis model, which involves three stages:

1. Data reduction, which is the process of sorting, simplifying, and organizing data from interviews, observations, and documents into themes relevant to the research focus, such as transparency, accountability, and digitalization.
2. Data presentation which involves organizing the data reduction results into descriptive narratives and thematic matrices to facilitate the identification of patterns, relationships, and meanings among the data.
3. Conclusion drawing and verification, which involves interpreting the presented data to uncover deeper meanings and answer the research questions. The validity of the findings is strengthened through member checking, which involves confirming the interpretations with key informants to ensure the meanings obtained align with the reality on the ground.

4 Findings and discussion

4.1. Digitalizing Accounting Through Excel: The Starting Point for Village Financial Transparency

Implementing Excel-based accounting at the Mandiri Village-Owned Enterprise (BUMDes) is an important first step towards greater financial transparency. Before this system, record-keeping was still manual, using only a simple cash book. Financial reports were difficult to summarize and often delayed due to format limitations and calculation errors.

The Head of the Mandiri Village-Owned Enterprise (BUMDes) explained:

> *"Previously, we recorded using notebooks, sometimes just one sheet of paper. If the treasurer forgot, the data was lost. Now with Excel, we can immediately see how much money was spent and how much was left."*

The Professional Companion Team also emphasized the benefits of using Excel for the BUMDes:

"*With Excel, reports can be organized. Administrators simply input data, and the formulas are automated. If they want to know the remaining cash or total*

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capital, it appears immediately. This is very helpful for those unfamiliar with formal accounting."

The Excel template, developed in collaboration with a research team from the Jember State Polytechnic, contains automatic formulas for calculating cash balances, operational costs, and simple profit and loss statements. Although this tool is relatively simple, the system can organize financial records, making them more organized, transparent, and easily auditable. These findings are consistent with research by Eryana et al. (2025), which concluded that using Excel improves financial reporting efficiency and minimizes the risk of recording errors. Research by Anwar et al. (2025) also confirmed that simple digitization is an effective solution for villages with limited technological infrastructure. Thus, Excel bridges the gap between the need for a modern accounting system and limited human resources at the village level.

4.2. Financial Accountability and Public Trust

Another tangible impact of implementing Excel is increased financial transparency and accountability, which impacts public trust. Financial reports can now be displayed in the Village Deliberation (Musdes) forum, allowing the community to monitor and evaluate the BUMDes' performance.

The Village Head of Suci stated:

"I don't demand large profits, the important thing is that the money can be accounted for. Now the financial reports can be opened in the Musdes, so residents can see for themselves how the funds are being used."

This transparent approach has received a positive response from the community. The BUMDes Secretary added:

"Previously, residents often wondered where the money was going, but now they can see the Excel tables we printed. It's more transparent and there's no suspicion."

This practice demonstrates how simple digitization can strengthen public accountability, as Bovens (2007) and Mulgan (2000) proposed, namely, openness and accountability to the community as the primary users of public information. Elvita et al. (2025) emphasized that this form of transparency is the foundation of public trust in BUMDes.

In this context, Excel is not merely an administrative tool but also a social tool that strengthens administrators' legitimacy in the village community. Transparent finances help prevent negative perceptions and build a shared ownership of the food security program.

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4.3. Challenges of Human Resource Capacity and Digital Literacy

Although Excel-based systems have brought progress, this study found significant obstacles related to limited human resource capacity. Some administrators do not yet understand the logic of Excel formulas and functions, especially when inputting complex transaction data.

The BUMDes treasurer admitted:

"The application is good, but I sometimes enter data incorrectly, and the formulas cause errors. Not all administrators understand how to fix this."

A facilitator from the Jember Regency Regional Development Planning Agency (DPMD) added:

"A classic problem with BUMDes is human resources. Excel meets the needs, but it requires ongoing support. Otherwise, it will only be used at the beginning and then stopped."

In addition to technical limitations, the dual workload is also a challenge. One administrator stated:

"We at BUMDes also have other jobs. Sometimes, recording is only done once a week. Ideally, it should be done every day."

This obstacle highlights the need for a sustainable training strategy for digital innovation to truly function optimally. This finding supports the research of Anwar et al. (2025), which emphasized the importance of capacity building and collaboration between universities and local governments in strengthening the competency of BUMDes administrators.

4.4. Implementing Excel in the Food Security Program: A Case Study of Goat Fattening

The food security program in Suci Village is implemented through goat fattening activities, which absorb approximately 20% of the Village Fund (Rp 380 million). These funds are used to purchase goats from the community, expand the pen, and meet feed requirements.

The village head explained:

"We chose goat farming because many residents already have experience. Furthermore, demand is high ahead of Eid al-Adha, so the business opportunity is good."

The Village-Owned Enterprise (BUMDes) head added:

"BUMDes buys goats from residents and then fattens them. Once they are large, they are sold again, and the profits are divided according to the agreement between the Village Assembly (Musdes) and the Articles of Association (AD/ART).

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An Excel system records every purchase, feed costs, care costs, and goat sales revenue. Excel also helps calculate business margins and prepare financial reports automatically. The treasurer stated:

"Now we can see the feed cost per goat, the number of goats sold, and the total profit. Everything is calculated automatically."

However, profit and loss projections remain challenging due to the lack of detailed data on feed price fluctuations and livestock mortality rates. The Panti District facilitator emphasized the need for further training to conduct more accurate profit and loss analyses.

Conceptually, these results reinforce Indrawati and Kurniawan's (2019) view that digitalization can shift the mindset of BUMDes administrators from mere implementers to village economic managers who understand the importance of data analysis and business planning.

4.5. Program Integration and Sustainability Challenges

In addition to focusing on finances, this study found that BUMDes Mandiri has begun designing a long-term program based on integrated farming, combining livestock, agriculture, and educational tourism. Village Head Suci explained:

"The plan is to have a goat farm in the north, and a cattle farm in the south. Livestock waste can be used as fertilizer for residents' rice fields. Once everything is running smoothly, we will synergize it with the Tancak waterfall tourism."

The facilitator from Jember State Polytechnic also added:

"If the financial system is strong, integrated farming can develop into educational tourism. But the BUMDes legality must be completed first to enable broader collaboration."

The Independent Village-Owned Enterprise (BUMDes) is currently in the process of legalizing its status. However, the Village Head emphasized his commitment:

"We don't want any unaccountable funds. The BUMDes must be an example of clean management."

These results demonstrate that Excel is a record-keeping tool and a foundation for long-term planning and cross-sector synergy. This supports the findings of Elvita et al. (2025), who emphasized the importance of integrating governance, legality, and digital innovation for the sustainability of BUMDes.

This research shows that digital transformation in villages doesn't always have to be expensive and complex. Simple tools like Microsoft Excel can effectively strengthen public financial governance, provided they are supported by village government commitment, ongoing training, and active community participation. The Independent Village-Owned Enterprise (BUMDes) in Suci Village demonstrates that transparency and

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accountability can be built through small but consistent steps. It is a concrete example of how national policies on food security can be implemented at the local level through simple innovations, collaboration, and a spirit of mutual cooperation.

5 Conclusion

5.1.Conclusion

This study confirms that the implementation of Excel-based accounting at the Mandiri Village-Owned Enterprise (BUMDes) in Suci Village, Panti District, Jember Regency, has significantly increased transparency, accountability, and efficiency in managing food security funds.

First, digitization through Excel has transformed manual recording systems into a standardized and automated format, minimizing calculation errors and accelerating the reporting process. This system makes financial reports easier for administrators, the village government, and the community to understand.

Second, the use of Excel directly contributes to increased public accountability. Well-organized financial reports can be presented in Village Deliberation (Musdes) forums, strengthening public trust in the management of public funds. Transparency built through simple digital reporting forms the foundation for clean and responsive village governance practices.

Third, although the implementation of Excel has shown positive results, limited human resources and digital literacy remain major obstacles. Some administrators do not yet understand Excel's functions, particularly in preparing profit and loss projections and business analysis. Therefore, the sustainability of this system depends heavily on support, training, and cross-party collaboration.

Theoretically, this research broadens the understanding of public accountability in the village sector by confirming that simple digital innovations can effectively strengthen public financial governance at the grassroots level. Practically, this research provides an example of how easy and affordable technology like Excel can be a strategic tool to improve the managerial capacity of Village-Owned Enterprises (BUMDes) in managing food security programs, as mandated by Ministerial Regulation No. 2 of 2024 and Ministerial Decree No. 3 of 2025.

5.2. Recommendations

1. Strengthening the Human Resources Capacity of Village-Owned Enterprises (BUMDes).

Local governments need to develop regular training programs on simple Excel-based digital accounting in collaboration with higher education institutions. The training should focus on technical aspects (formulas and templates) and managerial understanding, such as cost analysis, profit and loss statements, and data-driven decision-making.

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2. Ongoing Mentoring.

Village facilitators and academic partners must continue assisting BUMDes administrators in optimally utilizing the Excel system. Mentoring should be directed at implementing public accountability principles and financial reporting per the latest regulations.

3. Village Financial System Integration.

Village governments are advised to integrate the Excel system with other village reporting mechanisms to avoid data overlap. This integration can strengthen coordination between the Village-Owned Enterprises (BUMDes), the village government, and the Regional Leadership Council (DPMD) in reporting food security funds.

4. Legality and Governance.

Village-owned enterprises (BUMDes) must immediately complete the legalization process to establish formal partnerships with third parties, such as cooperatives and microfinance institutions. Strong legal standing will expand business development opportunities and strengthen public credibility.

5. Synergy of Integration-Based Food Security Programs.

The integrated farming concept being developed by BUMDes Mandiri requires cross-sectoral support, for example, through the utilization of livestock waste for agriculture and the development of educational tourism. Excel financial management can be a basis for monitoring this program to achieve broader economic and social benefits.

6. Further Research.

Future research can expand the study by comparing the Excel system with other financial applications (e.g., Siskeudes or locally developed applications). Furthermore, quantitative research can be conducted to statistically measure how much Excel usage contributes to increased transparency and public trust.

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