

Netnography Study of the Application of Information Technology in the Preparation of Financial Statements of Village-Owned Enterprises

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ABSTRACT

This study aims to analyze the application of information technology in preparing financial statements in Village-Owned Enterprises (BUMDesa). Using a netnography approach, this study explores the interactions and processes in the online community related to the use of information technology in BUMDesa. Data are collected by analyzing discussion forums, social media groups, and online platforms often used by BUMDesa managers to compile financial reports. The findings of the study show that the application of information technology provides convenience and efficiency not only in the process of preparing financial statements but also presents challenges related to technical understanding and limitations of human resources at the village level. This study suggests the need for more intensive training and better infrastructure support to increase the capacity of BUMDesa managers to utilize information technology optimally.

INTRODUCTION

Village-Owned Enterprises, hereinafter referred to as Village-Owned Enterprises (BUMDesa), are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the welfare of the village community. BUMDesa business is an activity in the field of economy and/or public services that is managed in a mandatory manner by the BUMDesa. BUMDesa with obtained the status of a legal entity at the time of the issuance of an electronic registration certificate from the minister in charge of government affairs in Law and Human Rights. (PP 11/2021, Village-Owned Enterprises). However, in many cases, the preparation of BUMDesa financial statements still faces various obstacles, such as limited human resources trained in accounting and financial management and limited understanding of information technology. In fact, the use of information technology in the preparation of financial statements can help speed up the process, increase accuracy, and ensure transparency and efficiency of financial management.

Along with the development of technology, many villages have begun to adopt various information systems to support BUMDesa financial management, Some of the applications used to compile BUMDesa financial reports include the FORSA Application from BPKP, the Smart BUMDes/SIA BUMDes Application from BPKP, Microsoft Excel from PKN STAN, Akubumdes from Regional Government Financial Management Development Agency (BPPKPD), Accounting and Business Analysis System (SAAB) by bumdes.id, and Elka BUMDes developed by Mas Rimbananto from the Indonesian BUMDes Forum North Sumatra. However, the application of this information technology is not fully optimal, and there are still challenges in terms of adoption, training, and adequate infrastructure. Therefore, this study focuses on analyzing the application of information technology in the preparation of BUMDesa financial statements, with a netnography approach to explore the interaction and perception of BUMDesa managers in the online community related to this. Through this research, it is hoped that a deeper understanding of the benefits and challenges in the application of information technology in BUMDesa can be obtained, as well as provide recommendations to improve the effectiveness of village financial management. (Wibowo et al., 2023)

LITERATURE REVIEW

Netnography

Netnography is a qualitative research method used to study culture and behavior in online communities. In this context, netnography can be used to study how groups or individuals in the BUMDesa community use information technology (IT) in the preparation of financial statements. (Suryadi Bakry, n.d.)

Application of Information Technology in Organizations and Businesses

The use of information technology in businesses and organizations, including BUMDesa, is essential for efficiency and effectiveness in compiling financial statements. Technologies such as computer-based accounting software, management information systems, and cloud-based applications can improve the timeliness, accuracy, and transparency of financial statements. (Krisna et al., n.d.)

Advantages of Information Technology in the Preparation of Financial Statements

IT Time Efficiency speeds up the process of recording transactions and preparing financial statements, reducing the time required for manual processes. The use of accounting software helps minimize human error in calculations and record-keeping, resulting in more accurate reports. (Rini Utari & Junita Putri Rajana Harahap, 2024)

Netnography as a Research Method

Netnography is a qualitative research approach that utilizes data generated from interactions within online communities. Netnography allows researchers to observe behavior and interactions within virtual communities based on the use of technology, including forums, social media groups, or other platforms. (Dwiarsianti, n.d.)

The Role of Financial Statements in BUMDesa

Financial statements have a very important role in the management of Village-Owned Enterprises (BUMDesa) because they provide a clear picture of the financial condition, performance, and sustainability of the business managed by BUMDesa. The main roles of financial statements in BUMDesa are as a tool for financial control, increasing transparency and accountability, as a performance evaluation tool, as a basis for decision-making, as a tool for obtaining financing or investment, preparing financial plans and business plans. (Harobu et al., 2019)

Types of Financial Statements.

This Ministerial Decree details the types of financial statements that must be prepared by BUMDesa, such as income statements, financial position report (balance sheet), equity change reports, cash flow statements, and notes to financial statement.

Elements That Must Be Included.

This Ministerial Decree also regulates in detail what elements must be included in each type of financial report, such as revenue, expenses, assets, liabilities, and equity. This Ministerial Decree sets the period for the preparation of BUMDesa financial statements, usually carried out on an annual basis. Then the submission of the Financial Report, this Ministerial Decree regulates to whom the financial statements of BUMDesa must be submitted, for example to village heads, village institutions, and other related parties. (Sinarwati et al., 2024)

Here are some applications that can be used to compile BUMDesa financial statements:

1. Accounting Information System (SIA) BUMDes
This application can help BUMDesa financial management with features that make it easier for users to enter financial data accurately. This application can also process financial data automatically so that it produces fast and accurate financial reports. This application was developed by BPKP. (Ariella Belinda & Kurniawan, 2021)
2. FORSA BUMDes
This application is an update of SIA/SAKTI BUMDes which was developed to meet the needs of the implementation of Accounting and Financial Statement Preparation. This application was developed by BPKP.
3. BUMDes Accounting and Business Analysis System (SAAB)
This application makes it easier for BUMDes to record and report financially. This application can also be a tool for budget transparency in the accountability process. This application was developed by bumdes.id.
4. Elka BUMDes
The Elka BUMDes application, developed by Mas Rimbananto from The Forum BUMDes Indonesia (FBI) North Sumatera, is designed to enhance the management and operational efficiency of BUMDesa.
5. AKUBUMDes
The AKUBUMDes application, developed by the BPKKPD, is a web based integrated financial information system designed to assist BUMDesa in managing their financial operations.
6. In addition to the application, Microsoft Excel
Can also be used to create financial reports. Microsoft Excel can be used to process mathematical logic calculations, create graphs, tables, and diagrams. One of the application for BUMDesa based on Microsoft Excel is developed by PKN STAN.

METHODOLOGY

This study uses a qualitative method that adapts the principles of netnography for studies conducted in digital or online spaces. In this context, netnography is used to analyze how information technology is applied in the process of preparing BUMDes financial statements by observing interactions in online forums, social media groups, and other relevant platforms. Netnography is a research method with a qualitative paradigm that adapts ethnographic research techniques that aim to study the culture and community that occur in computer mediated communications (Kozinets, 2002). The purpose of Netnography is to examine behavior, culture, and interaction in online communities in depth. The object of study of netnography is the community or group that interacts in cyberspace (Internet, social media, and forums). (Abidin Achmad et al., 2018)

The five scopes of Netnography include:

- 1) Online Community Analytics
Netnography is used to study the online communities formed on social media, forums, blogs, and other digital platforms. Researchers can analyze how community members interact, form identities, and create shared norms and values. This is relevant to understand fan groups, support communities, or groups that share common interests.
- 2) Digital Consumer Behavior Study
Netnography is widely used in marketing research to understand consumer behavior in the digital space. For example, researchers can analyze product reviews, consumer preferences, or their reactions to advertising campaigns on digital platforms. This is beneficial for companies to understand consumer needs and expectations more deeply.
- 3) Online Culture and Identity Studies
Netnography can be used to study how culture and identity are formed and expressed online. Within this scope, researchers can see how certain groups develop collective identities or sub-cultural cultures within virtual communities, which may differ from their daily lives in the real world.
- 4) Monitoring of Social Issues and Social Movements
Netnography can help researchers monitor emerging social issues on social media, such as environmental campaigns, human rights advocacy, or political movements. This scope allows researchers to understand public perceptions, emotional reactions, and how the narrative of an issue is constructed and disseminated on digital platforms.
- 5) Evaluation of public services and government interactions with citizens
In the context of government and public services, netnography can be used to evaluate public feedback regarding specific policies or services delivered through social media or government digital portals. Researchers can observe public perceptions, complaints, and suggestions given by citizens to improve the quality of public services and design more responsive policies. (*Materi Week 02 Bootcamp Netnografi*, n.d.)

- **Netnography Research Data Collection Techniques:**

1. Choose a suitable platform for Netnography research (FB, X, IG etc.).
2. Selection criteria based on the target audience and research topic.
3. Data collection techniques

- **Important sections in Netnography**

1. Research Planning
Determine the research objectives and the main problems to be answered, Choose a relevant digital platform or online community, Understand the rules and ethics of the online community to be researched.
2. Data Collection
Primary Data, Observing conversations, discussions, and user activity in online communities directly, Secondary Data, Using pre-existing data (such as old posts, comments, or archives), Data collection techniques involve recording relevant text, images, videos, or metadata.
3. Data Analysis
Using qualitative analysis techniques such as coding to identify key themes, interaction patterns, and social dynamics, Focus on interpreting meanings emerging from conversations and community cultural contexts, and Involve triangulation to ensure data validity.
4. Research Ethics
Guarantee the privacy and anonymity of online participants, in accordance with ethical research standards, Ask for permission if you are going to publish sensitive data or use direct quotes.
5. Interpretation and Reporting
6. Presenting findings in the form of context-rich and in-depth narratives, Linking results with relevant theories to explain social phenomena, Providing practical or theoretical implications of research, for example related to social trends, consumption patterns, or digital behavior.

Data are collected by using WAG Elka-14 and YouTube Ngopi BUMDes. The use of WAG is carried out to observe the interaction between BUMDesa managers in discussing the application of information technology in the preparation of financial statements, as well as to gain insight into the challenges and solutions discussed in the forum. In addition, YouTube is used to collect materials in the form of video tutorials, webinars, and guides related to the use of digital accounting systems implemented by BUMDesa, which provide more information about the application of technology in a practical context. These two sources provide relevant and diverse data to explore the application of information technology in BUMDesa. (*Materi Week 01 Bootcamp Netnografi (1)*, N.D.)

RESEARCH RESULT

The characteristics of the informants show that most of them are male, numbering several people, the dominant informant age in the 40-50 years category, the majority of informants are officers or employees who work in BUMDes. The application of information technology in the preparation of financial statements in Village-Owned Enterprises (BUMDes) has had a positive impact on the efficiency and accuracy of financial management. The use of cloud-based accounting applications makes it easier to record transactions and create financial reports in a timely manner. However, the main challenges faced are the limited technical skills of managers and resistance from people who are more accustomed to manual systems. Intensive training and socialization are needed to maximize the application of this technology. (Rosari et al., 2022)

The use of information technology in accounting and financial reporting has undergone significant development in recent years. Information technology has transformed the way companies and organizations manage financial data, improving efficiency, accuracy, and transparency. The use of software such as MYOB, QuickBooks, Journal, and other accounting software allows companies to record transactions automatically, generate financial reports quickly, and reduce human error. Information technology enables automation in the recording of transactions, expenses, and receipts which reduces the time and effort required to record data manually.

An integrated accounting information system provides management with real-time access to financial data, making it easier to make faster and more accurate decisions. using dashboards to better monitor financial performance indicators (KPIS). Information technology offers better security solutions to protect financial data from unauthorized access. The use of encryption and access control systems can help maintain the confidentiality of information. (Simarmata & Situmorang, n.d.)

Here are some specific cases or examples of Village-Owned Enterprises (BUMDes) in Indonesia that have successfully applied information technology in the preparation of financial statements:

1. BUMDes Tani Makmur Central Java, implements cloud-based accounting software for recording financial transactions and reporting. They use this app to record sales, expenses, and monthly financial reports. With the use of software, financial reports become more readily available and easy to audit. This BUMDes reported an increase in the accuracy of financial data and the ease of preparing reports.
2. BUMDes Sumber Sari Bali, implements a BUMDes management information system that includes accounting, inventory, and administration modules. This technology helps them in managing their finances and daily transactions. The application of this information technology provides an improvement in work efficiency, reduces recording errors, and increases transparency to the village community about the use of funds.

3. This BUMDes uses a mobile application to facilitate financial management. BUMDes managers can access financial reports via mobile phones, which allows them to monitor financial performance in real-time. With the mobile application, BUMDes members can more easily be involved in the accounting and reporting process, as well as increase public participation and trust in BUMDes performance.

Data from interviews with BUMDes managers or related parties that can provide insight into the challenges and benefits of implementing information technology, In an effort to improve the effectiveness of financial management, the use of applications by BUMDes has shown significant results. Based on the results of interviews with BUMDes managers, they revealed that this application is very helpful in making more accurate and efficient financial reports. Thus, this study aims to understand more deeply the benefits of implementing BUMDes applications in increasing.

Testimonials from Technology Users at BUMDes Online interviews with BUMDes managers who have used Elka BUMDes application. Some of the testimonials are as follows:

1. Mrs. Nur from West Papua: Some people still can't use this Elka application, still use, or make financial reports using EXCEL, and the transaction is still complicated, all the administrators there are native Papuans.
2. Furthermore, testimony from East Java, Sidoarjo, Mrs. Melyani Rosiana, as well as a treasurer at BUMDesa: I have been using the application since 2019 at that time, and this application is very good and helpful, at the beginning I made the financial report, right, in our village we are immediately required to provide financial reports on time, and thank God with this application we are very helpful, Finally, the administrators other than the BUMDesa, who are included in the village management, asked if I could ask for the application. Actually, I was confused because this application is specifically for BUMDesa, but it seems that it can be applied to other businesses or MSMEs, and there the important thing is that we know where the daily cash, bank cash, is located, finally I pay because this application is a free application, and including BUMDesa throughout Sidoarjo, I share the application. Because there are still many treasurers of the BUMDesa who still do not understand the financial statements.
3. West Sumatra, Mrs. Silvia: I think this application is very easy to use, just understand the transaction then understand each account, then just enter it into one shit, the daily cash will immediately see the balance sheet and profit and loss. Then in the running now that I see the application that will be launched by Mas Rimba, it is already very Interactive, there is already a dashboard, just click then immediately shit what we want to see, maybe that's all my testimonials.

Accounting software automates the recording of financial transactions, which reduces the chances of human error. With systems designed to minimize input errors, users can enter data more accurately. Accounting software allows for real-time monitoring of transactions, so managers can immediately spot errors or discrepancies. In addition, financial reports can be generated more quickly and accurately. Accounting software that is updated regularly can keep up with changes in financial and accounting regulations. This helps BUMDesa to stay compliant with applicable accounting and legal standards, which are important for the accuracy of financial statements. (Hariyani et al., 2021)

DISCUSSION

1. Application of Information Technology in the Preparation of Financial Statements of Village-Owned Enterprises (BUMDesa).

Context of the Application of Information Technology in BUMDesa

Village-Owned Enterprises (BUMDesa) are entities that aim to improve the village economy through natural resource management, joint ventures, and community empowerment. One of the important aspects in the management of BUMDesa is the preparation of financial statements that are transparent, accurate, and in accordance with applicable accounting standards. In today's digital era, many BUMDesa are starting to turn to information technology to improve efficiency and accuracy in the preparation of their financial statements. The application of information technology in BUMDesa is not only limited to the use of hardware and software, but also involves changing organizational culture in terms of managing financial data and information. (Sahay et al., n.d.)

a. Technology platform used

Based on the results of research obtained from forum discussions and interviews with BUMDesa managers, there are several software that are commonly used in the preparation of BUMDes financial statements.

b. Cloud-Based Accounting Software:

Such as Zahir, Accurate, Jurnal.id, and QuickBooks, which allow BUMDesa managers to create financial reports automatically, with faster and more accurate data processing.

c. Simple Bookkeeping Applications:

Some SOEs still use simpler bookkeeping applications, such as Google Sheets or Microsoft Excel, which are more affordable but still effective in recording and managing financial transactions. The use of this software allows BUMDesa managers to conduct bookkeeping, income statements, balance sheets, and cash flow in a more practical and structured manner.

2. Challenges in the Application of Technology, although Many BUMDesa Have Begun to Switch to Information Technology

There are a number of challenges faced in its implementation, including;

- a. Limited Human Resources (HR): Many BUMDesa managers do not have an accounting education or skills in using technology. This leads to difficulties in operating more sophisticated accounting software.
- b. Limited Technological Infrastructure: Some villages still have limitations in terms of stable internet access and adequate computer equipment. This limits the ability of BUMDesa to make the most of cloud-based software.
- c. Cost Constraints: Although many accounting software offers affordable pricing plans, subscription fees are still an obstacle for some BUMDes that have a limited budget

Financial Statement Preparation Process

- a. Transaction Recording
Transaction Identification, Every financial transaction that occurs in BUMDesa, both receipts and expenses, must be identified and recorded in full.
- b. Bookkeeping
Post to Ledger, Transactions that have been classified are then posted to the ledger. The ledger is a collection of accounts that are used to summarize all transactions related to the account.
- c. Customization
Accrual and Deferral, Adjustments are made to accounts that have not been recorded in the current period, such as revenue that has been earned but not received or expenses that have occurred but have not been paid.
- d. Preparation of Financial Statements
Income Statement, shows the financial performance of BUMDesa during a certain period, namely the difference between total revenue and total expenses.
- e. Financial Statement Analysis
Financial Ratio, Calculating financial ratios to assess the financial performance of BUMDesa, such as current ratio, debt-to-equity ratio, and profit margin.
- f. Report Submission
To Interested Parties, financial reports are submitted to village heads, village institutions, and other interested parties.

3. Challenges and Obstacles

Here are some of the challenges that Bumdesa often face:

- a. **Lack of Human Resources**
Limited Expertise: Not all BUMDesa managers have an educational background or experience in the field of technology information. This makes it difficult for them to operate and maintain the existing system.
- b. **Infrastructure Limitations**
Internet Connectivity: Slow or unstable internet access in rural areas is the main obstacle in the use of cloud-based applications and other online systems.
- c. **Implementation Costs**
Limited Budget, BUMDesa generally have a limited budget, so investment in information technology is often the last priority.

To overcome the above challenges, some solutions that can be considered include:

1. **Training and Capacity Development**, Providing training to BUMDesa managers regarding the use of information technology.
2. **Partnerships with Third Parties**, Working with third parties, such as technology companies or non-governmental organizations, to obtain technical and financial support.
3. **System Simplification**, Choosing a system that is simple and easy to use to reduce complexity.
4. **Utilization of Open Source Technology**, Using open source software that is free and can be adjusted to your needs.
5. **Incentives**, Providing incentives to BUMDes that successfully implement information technology.

d. **Policy Implications**

1. **Policy Implications Based on the results of the research**, researchers may provide policy recommendations to increase the use of information technology in the financial management of BUMDes.
2. **Provision of Adequate Infrastructure Internet Access**, the Government needs to ensure the availability of stable and affordable internet access in all village areas.
3. **Development of Integrated Information Systems, System Standardization** Develop information systems that are standardized and can be integrated with other systems, such as the village government system.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of this study, here are several conclusions. The first is in terms of Technology Adoption Rate, This research is likely to reveal the extent to which BUMDesa in Indonesia has adopted information technology in the process of preparing their financial statements. Then identify various challenges and obstacles faced by BUMDesa in implementing information technology, such as lack of human resources, limited infrastructure, and resistance to change. It will identify factors that affect the decision of BUMDesa to adopt information technology, such as the size of BUMDesa, the type of business, and the level of education of managers. Finally provide policy recommendations to encourage the adoption of information technology in BUMDesa, such as the provision of adequate training, incentives, and infrastructure.

My recommendation is as follows. The first is Wider Adoption of Technology. BUMDesa are advised to be more active in adopting various types of information technology that can facilitate the process of preparing financial statements, such as cloud-based accounting applications, data analysis software, and database management systems. Furthermore, BUMDesa needs to provide training to managers and employees regarding the use of information technology. This is important to improve their ability to operate the system and analyze financial data.

ADVANCED RESEARCH

Limitations of this study are the context of the use of information technology in BUMDesa can change rapidly, so the results of the research may not be relevant for a long time. Next, Data Limitations: Not all data needed by researchers can be accessed openly, for example sensitive financial data. The suggestions or recommendations for further research are as follows. Collaboration: involve various parties, such as academics, practitioners, and the government. Then, use another application BUMDesa, such as FORSA from BPKP or Excel from PKN STAN, in order to get comparative study in using IT as preparation of BUMDesa financial statements.

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