



The Journal of Humanities, Community Service, and Empowerment

Homepage: <https://jurnal.glowscien.com/index.php/JHCSE>

Vol. II, Issue 2, April (2025), 75-86

DOI Issue: <https://doi.org/10.58857/JHCSE.2025.v02.i02>

E-ISSN: 3032-7172



Strengthening Governance and Innovative Work Behavior through Training and Mentoring at BUMDes Mandala Sari, Bongkasa Pertiwi Village, Abiansemal District, Badung Regency, Bali Province

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DOI Article: <https://doi.org/10.58857/JHCSE.2025.v02.i02.p04>

ARTICLE INFO	ABSTRACT
<p><i>Historis:</i> Submit 5 December 2024 Review 27 January 2025 Revision 23 February 2025 Accepted 18 March 2025 Publish 29 April 2025</p> <hr/> <p><i>Keywords:</i> Innovative Work Behavior, Financial Governance, BUMDes Mandala Sari, Village Economic Empowerment, Community Service</p> <hr/> <p><i>Corresponding Author:</i> Ida Bagus Ketut Surya email: idabgssurya@unud.ac.id</p>	<p>Village-owned enterprises (BUMDes) are village economic institutions that aim to optimize local potential through participatory and professional business management. In Bali Province, the existence of more than 600 BUMDes reflects the strategic role of this institution in village economic development. However, several challenges, such as weak human resource capacity, suboptimal financial governance, and low innovation, are significant obstacles. The case of BUMDes Mandala Sari in Bongkasa Pertiwi Village reflects this problem, with a decline in turnover during 2019–2022 due to the pandemic and lack of managerial innovation. This condition encouraged the involvement of the Udayana University Community Service Team to implement training and mentoring programs based on innovative work behaviour.</p> <p>The program implemented includes basic accounting training, application-based financial management, and innovative work behaviour counselling designed to strengthen the competitiveness of BUMDes. Mentoring was carried out during the Udayana University KKN period, involving lecturers and students to ensure that implementation runs sustainably. The results show increased accounting knowledge, managerial skills, and innovative awareness among BUMDes administrators and employees. This program is expected to become a BUMDes development model that can be replicated in other villages, especially in the digital era and changing market dynamics. Integrating work innovation and financial transparency is the key to building a competitive, professional, and sustainable BUMDes.</p>

INTRODUCTION

Village-owned enterprises (BUMDes) are business institutions that manage local economic potential independently and participatively. The presence of this institution allows villages to maximize assets, from cash land to tourism potential, to ensure that economic added value does not leave their area. BUMDes is intended to empower communities to manage their businesses while creating capital turnover at the local level so that residents do not always depend on external parties. This aligns with research results showing that BUMDes plays an important role as social capital in improving the village economy (Rahmadani & Gunawan, 2023). With various business units, from trade to the tourism sector, BUMDes helps the community as business owners and customers, thus forming a sustainable economic cycle (Maryanti et al., 2023).

The legal basis for establishing BUMDes is based on Law Number 6 of 2014 concerning Villages, which emphasizes the importance of this institution in managing economic potential in villages (Adam et al., 2020). Furthermore, Government Regulation Number 11 of 2021 and Permendesa PDDT Number 3 of 2021 provide a detailed framework regarding the procedures for establishing, managing, and supervising BUMDes (Ratumakin et al., 2023). The layered regulation provides legal certainty for administrators, investors, and the community, thus minimizing the risk of conflicts of interest and moral hazard. In addition, the regulation encourages transparency through periodic reporting obligations and external audits, which are the main prerequisites for village institutions to receive funding support from various parties. With this legal certainty, the community contributes to the development of BUMDes through planned and sustainable public programs (Fatkhurohman & Hakim, 2022).

The enthusiasm of the people in Bali Province to establish BUMDes is very high, and it is in line with the vision of the regional government, which places the people's economy as a pillar of development. The latest data shows that more than 600 BUMDes have been established, a significant increase driven by the provincial government's affirmative policies and facilitating access to capital (Stiadi, 2021). This trend confirms that villages in Bali do not only rely on conventional tourism but also on organic farming, crafts, and digital services, which are now increasingly popular. Collaboration between districts, such as best practice sharing programs, strengthens collective awareness to advance the village economy (Prasetyani et al., 2023). This encouragement proves the great potential of local wisdom when managed professionally.

However, the distribution of BUMDes in Bali still shows significant variations based on population density, infrastructure access, and local economic potential. Buleleng, Tabanan, and Karangasem regencies lead the number because they have extensive agricultural land and superior commodities such as coffee and cloves, while urban regencies such as Badung target the service sector and the creative economy (Saputri & Istiqomah, 2023; Shudiq et al., 2024). This variation raises the need for tailored policies so each region receives assistance according to its characteristics. The provincial government follows up with management training programs, rotating capital access, and business incubation (Srirejeki et al., 2020). These efforts aim to create economic equality between villages and minimize development gaps.

The role of BUMDes in driving the local economy is undeniable, especially regarding job creation (Istikoma & Siregar, 2024). By presenting retail business units, tourism services, and post-harvest processing, BUMDes reduces logistics costs because goods and services are produced closer to village consumers. As a result, community income increases while spurring the emergence of

new entrepreneurship because market access becomes more open. Research also confirms that BUMDes profits are reallocated to social programs that touch residents' basic needs, such as school renovations or health assistance (Savitri et al., 2022). This cycle triggers a positive chain effect that strengthens the resilience of the village economy.

In addition to economic contributions, the social function of BUMDes is also very prominent. Profits are used for education, health, and basic infrastructure improvement programs—from repairing village roads to providing clean water—which has implications for community welfare (Puspitasari et al., 2022). Transparency in fund management ensures that the community knows the concrete benefits generated, fostering a sense of ownership and trust in BUMDes management. This sense of ownership encourages residents to actively work together to develop village assets so that the cultural values of togetherness are reflected in economic practices (Ridwansyah et al., 2021). Thus, BUMDes functions as a social catalyst that strengthens village community cohesion.

In the context of family welfare, BUMDes has been proven to increase household income, primarily through the stability of prices for local agricultural and craft products. BUMDes support for MSMEs makes the marketing chain shorter so that producers' profit margins increase. Village fiscal independence is also boosted because Village Original Income (PADes) increases, minimizing dependence on central funds (Ardiyansyah & Pesudo, 2022). However, the BUMDes development strategy must be adaptive, considering that community needs and market conditions continue to change (Kabes et al., 2022). Therefore, flexible long-term planning is the key to success.

The long-term success of BUMDes is greatly influenced by its ability to adapt to market dynamics. In the era of the creative economy, digitalization of services and business diversification are absolute requirements for maintaining competitiveness (Rahmayanie et al., 2022). Case studies show that BUMDes, which quickly adopted e-commerce platforms, could survive the COVID-19 pandemic and expand its market reach abroad (Sutjiatmi & Pambudi, 2021). Digital technology also facilitates the promotion of village tourism destinations for foreign tourists who tend to order services online (Hidayat et al., 2023; Yamani et al., 2021). This means that technology-based innovation is a new growth driver for BUMDes.

Despite its great potential, the development of BUMDes is not free from severe challenges. The capacity of human resources in villages is often limited in accounting, marketing, and risk management (Puspitasari et al., 2022). The lack of product innovation also complicates competitiveness because consumers now demand quality and differentiation (Kalsum & Fitantina, 2022). The issue of financial transparency and asset administration can also reduce the trust of investors or formal financial institutions (Nugrahaningsih et al., 2021). Therefore, increasing capacity and governance is an important part of the agenda so BUMDes can grow sustainably.

The challenges become more complex when BUMDes enters the fast-moving digital market. Many managers are unfamiliar with information technology, so online marketing and non-cash payment opportunities are not optimally utilized (Ridwansyah et al., 2021). In addition, regulations that are constantly being updated require BUMDes to be responsive in managing administrative compliance so that operations are not disrupted (Wahyudi et al., 2023). Limited partnership networks hinder access to large-scale financing needed for business expansion (Hisyam et al., 2021; Pratiwi et al., 2024). This condition emphasizes the need for ongoing technical and financial support from the government and third parties.

BUMDes Mandala Sari in Bongkasa Pertiwi Village, Badung Regency, is a concrete example of this challenge. A significant decline in turnover in 2019-2022 was triggered by the pandemic, tight competition, and less innovative management (Yulian, 2022). Management also had difficulty preparing accountable financial reports and creating systematic innovations based on local potential (Hidayat et al., 2023; Sutjiatmi & Pambudi, 2021). The Community Service Team (PKM) of Udayana University took the initiative to help through an innovative work behaviour development program (Abdurrohman et al., 2020). This program encourages management and employees to be more creative, responsive, and market-oriented.

Through regular training and assistance in preparing simple application-based financial reports, BUMDes Mandala Sari is expected to increase transparency and accountability (Harjanti, 2021). The PKM team also facilitates new product design and digital marketing workshops so that administrators can present added value relevant to modern tourism trends. With good management and targeted counselling, Mandala Sari is projected to transform into a driving force for an efficient, innovative, and accountable village economy (Istikoma & Siregar, 2024). If all steps are implemented consistently, Mandala Sari will not only recover from the decline in turnover but can also be used as a model of success for other BUMDes in Bali (Rahmayanie et al., 2022; Saputri & Istiqomah, 2023). This achievement also strengthens the BUMDes ecosystem at the provincial level.

With a holistic and collaborative approach, the challenges faced by BUMDes Bali can be overcome so that this institution contributes significantly to economic independence based on local wisdom (Yamani et al., 2021). Integrating digital technology, increasing human resource capacity and financial transparency are the foundations for BUMDes' future transformation. Local governments, universities, and the private sector must work together to ensure that access to capital, business assistance, and adaptive regulations go hand in hand. This will strengthen BUMDes' position as an anchor of the village economy and a global guardian of Balinese cultural values. Ultimately, professional and innovative BUMDes will drive inclusive, sustainable, and highly competitive village development.

IMPLEMENTATION METHOD

The implementation method of the Mandala Sari Village-Owned Enterprise (BUMDes) strengthening program begins with intensive training that emphasizes the importance of accounting for recording transactions and business sustainability. Administrators and employees can discuss and practice innovative work behaviours while learning a structured recording system. This training is similar to empowerment programs implemented in other BUMDes, where increasing the capacity of BUMDes administrators is also a significant focus to ensure accountability and operational sustainability (Pratiwi et al., 2024). Given that limited accounting knowledge is often an obstacle in managing BUMDes, this training is crucial (Widadi et al., 2022).

The next stage of the program focuses on accounting applications, where resource persons accompany participants to enter each transaction according to the business unit's activities, emphasizing proper recording principles and procedures. In this case, practice-based accounting training has also proven effective in helping other BUMDes prepare simpler and more accountable financial reports (Mahmud et al., 2021; Risal et al., 2020). This is important to increase transparency, which can increase public and other stakeholder trust in BUMDes (Nursalam et al., 2023).

The accounting model applied in BUMDes Mandala Sari was designed with resource persons, community service teams, and students who have mastered information technology (IT) and accounting. This collaboration emphasizes a collaborative approach similar to that of other BUMDes that have successfully implemented information technology to improve management efficiency (Abdullah et al., 2022; Fajriansyah et al., 2023). An important component of this program also includes preparing daily, monthly, and annual financial reports designed to provide a clear picture of BUMDes assets and liabilities (Nurhayati & Mela, 2024; Rachmawati, 2024).

This program seeks to improve the capabilities of Bumdes Mandala Sari administrators by focusing on training in preparing financial reports integrated with work innovation. Through this approach, it is hoped that BUMDes managers can be more effective in managing finances and adhering to good accounting principles. These skills are an integral part of a broader community empowerment program, thus ensuring the sustainability and development of BUMDes in the long term (Nurhaini et al., 2022).

Mentoring and Evaluation Stage

The mentoring and evaluation stage after the preparation of the accounting model at BUMDes Mandala Sari is a crucial step in ensuring the sustainability and effectiveness of the program. The community service team and Udayana University KKN students took the initiative to carry out routine mentoring. Periodic evaluations allow monitoring of the positive changes achieved, as well as identification of obstacles faced by BUMDes (Wang et al., 2023). This approach is in line with best practices in community empowerment, which emphasizes the importance of direct experience in recording financial transactions to improve the operational skills of administrators and employees (Ji et al., 2021).

Conducting structured evaluation sessions helps integrate any necessary improvements into the daily work process. The active involvement of KKN students is a significant support. They help solve technical problems and strengthen information technology (IT) literacy among administrators (Cai et al., 2023). Increasing IT literacy is considered essential in driving the adoption of digitalization in small businesses, where these factors can play a role in improving overall business performance (Li & Zhou, 2024) and enabling BUMDes to compete better in today's digital era (Nurfadilah et al., 2022).

Through intensive mentoring, participants can practice recording transactions directly and adjust procedures if problems arise. An innovative approach to discussing solutions related to the characteristics of village businesses results in more effective problem-solving that aligns with local needs. Digitalization and innovation in BUMDes management are essential for the sustainability and growth of the village economy, so this program has the potential to have a long-term impact on BUMDes development (Yopan et al., 2022).

The success of this program confirms that village businesses' potential can be maximized by combining aspects of IT literacy, effective accounting, and collaboration between students and BUMDes administrators. This is in line with research showing that ongoing support and appropriate training can improve entrepreneurial skills in rural environments, especially in the context of increasingly urgent digitalization (Treaşa & Santhi, 2024).

Thus, the mentoring and evaluation phase not only improves the BUMDes Mandala Sari management's capabilities but also strengthens local initiatives that support economic independence based on local wisdom.

Results and Outcomes Achieved

Problem-solving began with forming the PUM Implementation Team, whose activities coincided with the XXVII KKNPM on July 15–August 27, 2023, so that KKN students could be directly involved. The team sought two professional speakers: Ramaditya Mardhayiska, SE, MM, BUMDes Tibu Beneng Manager, to instil innovative work behaviour, and I Made Putrayasa, SE, M.Sc., expert staff of the Badung PMD Service, to strengthen financial management. The permit to use the Bongkasa Pertiwi Village Head's Office has been approved so that the counselling can run smoothly. On Saturday, August 5, 2023, 37 participants consisting of administrators, employees, KKN students, and lecturers attended the complete counselling—participant details are listed in Appendix 1, while the event run-down is in Appendix 2. This activity resulted in increased accounting knowledge, the growth of innovative work behaviour, and a deeper understanding of transparent and accountable BUMDes governance.

Training and Mentoring Materials

The training materials for strengthening the Mandala Sari Village-Owned Enterprise (BUMDes) focused on two core themes: innovative work behaviour and financial governance. The session on innovative work behaviour was led by I Putu Ramaditya Mardhayiska, SE, MM, who explained the concept of Innovative Work Behavior (IWB) and its differences from creativity. In addition, he emphasized the importance of synergy and collaboration in increasing the competitiveness of Mandala Sari BUMDes. Research shows that IWB aims to generate new ideas and procedures that bring added value and drive sustainable innovation in the organization (Nasihin & Arimurti, 2022; Riyadi et al., 2021).

Training participants are encouraged to identify common problems that hinder innovation in BUMDes and design simple programs to address financial and performance gaps. This approach aligns with research showing that increasing transparency of financial reports and good management can build public trust and improve BUMDes performance (Biduro et al., 2022; Seswandi et al., 2024). In this context, the active role of KKN students in supporting training is also important to implement good practices in financial governance based on Good Corporate Governance (GCG) (Said & Anna, 2023).

The second training session focused on financial governance, where participants were taught the importance of sound and transparent transaction recording. According to research, a strong understanding of accounting and information systems can significantly improve the quality of BUMDes financial reports (Karma et al., 2024; Sari, 2024). This is especially relevant in a context where efficient and accountable management is essential to support the sustainability and independence of the village economy through BUMDes (Kusmantini et al., 2025; Maharyani et al., 2018).

Through this program, BUMDes Mandala Sari management can be better prepared to face existing challenges and take advantage of innovation opportunities for better growth. Implementing innovative working methods and solid financial governance is expected to significantly improve the village economy (Hidayatin et al., 2022; Kriyantono et al., 2020).



Figure 1 Photo of Material Presentation

BUMDes Financial Management Assistance

Financial governance assistance for BUMDes Mandala Sari was guided by I Made Putrayasa, SE, M.Sc., who introduced the Financial Accounting Recording and Reporting (PPAK) application based on Microsoft Excel. The training, which started from activation and initial settings of the application, then continued to transaction input, journal creation, ledgers, trial balances, and profit and loss and cash flow reports, provided comprehensive and practical training (Farid et al., 2023; Nugroho et al., 2025). Research shows that the use of an Excel-based information system in financial recording makes it easier for administrators to make structured records so that the risk of errors is minimized and reports can be produced promptly (Ridzal & Sujana, 2023; Wahyudin et al., 2024).



Figure 2 Photo of Mentoring Activities

Training participants receive direct assistance in inputting real BUMDes data, which ensures conceptual understanding followed by practical skills. According to a study, direct interaction in accounting training can improve financial management skills in BUMDes so that administrators can maintain financial transparency and utilize accurate data for better decision-making (Sulihan & Choiriyah, 2024). This strengthening is expected to improve innovative work behaviour through professional financial management.

Furthermore, this counselling and mentoring program emphasizes the importance of implementing integrated business management, which is necessary to face a dynamic and uncertain global environment (Muliantari et al., 2023). Through a combination of accounting training and intensive mentoring, BUMDes Mandala Sari administrators can now better identify village potential and design new, more productive business programs.

After the training, organizational awareness among administrators increased, encouraging collaboration between administrators to achieve common goals more effectively. Continuous evaluation of employee freedom practices and innovation in governance is expected to create a creative work culture that aligns with BUMDes goals (Kusmantini et al., 2025). Thus, BUMDes Mandala Sari is expected to be on a more professional, transparent, and innovative path to maximize the welfare of the Bongkasa Pertiwi community.

CONCLUSION

The training and mentoring program implemented by the Udayana University PKM Team has provided practical solutions to BUMDes Mandala Sari's fundamental problems. Through a two-pronged approach—improving financial governance and strengthening innovative work behaviour—managers and employees gain technical skills and experience a change in mindset. The implementation of an application-based recording system simplifies financial reporting and increases transparency. Meanwhile, the interactive approach in innovation training encourages the exploration of ideas and collaboration between managers in developing new businesses based on local potential. The results show that integrating new skills and work culture can increase the effectiveness and professionalism of BUMDes.

In addition to improving technical and managerial capabilities, this program strengthens social and institutional support in managing BUMDes. Routine evaluation and ongoing mentoring from KKN students are important factors in maintaining the continuity of the changes that have been initiated. BUMDes Mandala Sari is now on the path of transformation towards an independent village business entity that is adaptive to market changes. This success can be a model for replication for other villages in Bali, especially in overcoming economic stagnation due to low innovation and weak financial management. With synergy between academics, village governments, and the community, BUMDes can become the backbone of economic development based on local wisdom.

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