

BUMDes SMA

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Strategic Management Accounting for Village-Owned Enterprises in Indonesia

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ABSTRACT

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The growth and development of BUMDes in Indonesia is very rapid, but it has not been able to contribute to optimally increasing the income and welfare of rural communities. Strategic management accounting is an approach to management accounting techniques that can support the achievement of organizational goals and objectives. This research is based on contingency theory that there is not universally applicable approach. The development of strategic management accounting needs to consider the characteristics of the organization, including the organizational environment. The object of this research is Village Owned Enterprises in Indonesia. Respondents in this study were: administrators (managers) of Village-Owned Enterprises in Indonesia. The data analysis technique used a qualitative description. The results show that most village-owned enterprises in Indonesia have always and often applied strategic management accounting techniques, however, there are still many BUMDes managers who sometimes even rarely apply strategic management accounting techniques. This condition may be one of the factors that not yet optimal function and role of BUMDes in encouraging economic improvement and community welfare.

Keywords: BUMDes, Strategic management accounting, organizational goals, Village-Owned Enterprises, economic improvement.

INTRODUCTION

Village Owned Enterprises (BUMDes) are institutions formed by the village government and the community to solve problems that occur in the community and assist efforts to improve community welfare by optimizing the utilization of village potential. Managers at BumDes have an important role to run the business. Alobaidan et al. (2020) explained that leadership is one of the factors that create efficiency in organizations. BUMDes is a business entity in which each business unit is managed by an organization and owned by a village that plays a major role in Indonesia's economic growth. The government is trying to develop the role of villages by targeting the growth in the number of BUMDes. The target for the growth in the number of BUMDes has been exceeded, but BUMDes has not yet contributed to village income, even worse during the pandemic, many BUMDes eventually stopped (Ihsanuddin 2019a; Iswara 2022). The number of BUMDes registered in 2021 has increased by 660% compared to 2014. Village funds allocated for BUMDes development have also increased every year. In 2014 the central government distributed Rp. 20.8 trillion in village funds, which continued to increase until 2021 Rp. 72 trillion (Rifqi 2022). Almost 74% of sustainable *Development Goals* (SDGs) are donated from the village, but the village has not yet been included in the SDGs action plan list (Iskandar 2021). Preparation of village SDGs as an effort to accelerate the achievement of global SDGs through the localization of global SDGs targets that are in accordance with the characteristics of villages in Indonesia. Under these conditions, it is hoped that village SDGs will become the main reference in the medium-term development of all villages in Indonesia (Iskandar 2021). The development and establishment of BUMDes meet at least six of the 18 village SDGs targets, namely villages without poverty, equitable village economic growth, villages without inequality, peaceful villages with justice, partnerships for village development, and dynamic and adaptive village institutions. village culture. However, business units built by BUMDes can fulfill 18 village SDGs targets. The SDGs of the village are (1) villages without poverty, (2) villages without hunger, (3) healthy and prosperous villages, (4) quality village education, (5) involvement of village women, (6) decent villages with clean water and sanitation, (7) villages with clean and renewable energy, (8) village economic growth evenly distributed, (9) village infrastructure and innovation according to needs, (10) villages without gaps, (11) village residential areas safe and comfortable, (12) consumption and production of environmentally conscious villages, (13) climate change responsive villages, (14) marine environment caring villages, (15) land environment caring villages, (16) peaceful and just villages (17) partnerships for village development, and (18) village institutions dynamic and adaptive village culture.

In 2019, based on data from the Ministry of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia, there were 50,199 BUMDes and it was recorded that 2,188 BUMDes were not operating, and 1,670 BUMDes were operating but had not contributed to village income. The situation got worse during the pandemic, 27,000 BUMDes from 57,273 BUMDes in 2021 were declared suspended. Secretary General of the Indonesian Forum for Budget Transparency, Misbah Hasan, and the Supreme Audit Agency (BPK) said that many BUMDes were stalled because the BUMDes business field was not following the village potential so BUMDes income was minimal and BUMDes haven't good governance and BUMDes managers were not people who competent so that BUMDes managers work haphazardly and it is easy for abuse of authority, corruption, collusion, and nepotism to occur. The President asked BUMDes to develop their business, expand employment opportunities, partner with the private sector, and implement field management (Ihsanuddin 2019b). This condition shows that the management of BUMDes is still not optimal so it cannot contribute to increasing the income and welfare of the village community. Based on these conditions and phenomena, this study aims to examine the governance of BUMDes in Indonesia to improve the welfare of rural communities.

LITERATURE REVIEW

One of the government programs to strengthen the village economy and encourage the achievement of community welfare is the establishment of village-owned enterprises (BUMDes). The establishment of BUMDes is an effort to increase village independence by optimizing the potential of its resources. It is necessary to develop business units that manage resource potential, by prioritizing competitive characteristics and advantages, so that they can make a significant contribution to improving the welfare of rural communities. Filya (2018) explained that due to increased workforce, capital, market share, responsibility, and profits/losses, BUMDes management was not carried out optimally. The establishment of BUMDes aims to develop activities according to custom, activities based on government programs, and all other activities that support efforts to increase community income (Gunawan 2012). Resource-Based Display Theory, organizational resources (BUMDes) both physical and non-physical are used to achieve a sustainable competitive advantage, so they must have an economic added value which has characteristics that are difficult to imitate and not easy to replace. The villages must have resources that are valuable, rare, irreplaceable, and inimitable (Barney 1991). Competitive advantage is determined by social capital, human capital, and financial capital (de Massis et al. 2015). Adawiyah (2018) explains that the social capital aspect-based BUMDes development strategy explains that well-managed BUMDes supported by social capital aspects have a strong impact on organizational and community development.

Contingency Theory

The theory provides the main framework for the study of organizational design (Donaldson 2014). Contingency theory states that there is no universally applicable approach. Basic assumptions of contingency theory: 1) There is no one best way to organize; 2) Each way of organizing is not equally effective Galbraith (1973) According to Anthony and Govindarajan (2011) control carried out by an organization needs to consider the internal and external environmental conditions of the organization because there is the interaction between stakeholders, both fellow employees of the organization and external parties so that it can affect the company performance. the state of the organization and management decisions in running the organization. Potential, needs, constraints, and organizational environmental conditions, can affect management decisions in carrying out organizational activities. Majid (2021) explains the findings regarding the contribution of contingency theory to local government. The research explains that the contingency theory has varying impacts on local governments in implementation of government.

Strategic Management Accounting

According to (Simmonds 1981) SMA is concerned with providing and analyzing management accounting data related to the business and its competitors for use in developing and monitoring business strategies (Roslender and Hart 2003). Several studies and developments of other SMAs were then carried out, such as (Bromwich 1990) viewing SMA as providing and analyzing financial information related to the company's product market, competitor's cost, and cost structure, and monitoring the company's strategy and competitor's strategy for several periods. (Dixon and Smith 1993) view SMA as the provision and analysis of information relating to the company's internal activities, current, and future competitors, and market trends, to assist in the strategy evaluation process. (Kawada and Johnson 1993) define SMA as the alignment of accounting tools with management plans to improve organizational effectiveness in a constantly changing external business environment. (Roslender and Hart 2003) defines SMA as a general approach to accounting in the strategic position of the organization, namely an attempt to integrate insights from management accounting and marketing

within a strategic management framework. (Simon and Guilding 2008) look at high school through two perspectives, namely: 1) SMA is understood as a set of strategically oriented accounting techniques; and 2) high school is seen as the involvement of accountants in the strategic decision-making process of the organization. SMA can be formulated as a management accounting development that works together and provides strategic information to strategic management, marketing, and other managerial functions. SMA places more emphasis on (1) external orientation, namely focusing on customers, actual and potential competitors, and the market in general; (2) orientation to internal resources and organizational capabilities (intellectual capital); (3) forward orientation to create and achieve competitive advantage and improve organizational performance; and (4) financial and non-financial measurement. To achieve this goal, SMA is concerned with the participation of management accountants in managerial functions and the strategic decision-making process as well as the use of management accounting practices with a strategic orientation.

(Lyudmila and Emil 2022) find accurate information owned by the company as a form of corporate accountability used to monitor, assess, and record business activities. This information is used as the basis for implementing SMA. (Akhmetzianov and Sokolov 2020) apply SMA as a basis for assessing product life cycle accounting, target costs, absorption costing, and direct costs. (Vu, Dam, and van Ha 2022) conducted research on the application of SMA in logistics companies. The implementation of SMA is influenced by the size of the company, organizational structure, technological advances, the cost of implementing SMA, and company strategy. The application of SMA has a positive impact both financially and non-financially. (Honggowati et al. 2019) explain that the disclosure of SMA will have a positive and significant impact on the ownership structure, company size, and company profitability. The use of SMA as a tool will greatly help companies, especially manufacturing companies, to be able to survive and develop, especially in a very competitive business world (Ojua 2016).

RESEARCH METHOD

This research is social research that is included in the non-experimental research group using the positivism paradigm (Kerlinger 1964). Respondents in the research approach used a qualitative approach. The research method chosen is descriptive analysis, which is a method for describing or giving an overview of the object under study through data or samples that have been collected as they are without analyzing and making general conclusions (Sugiyono 2019). This descriptive method aims to create a systematic, factual, and accurate description, description, or picture of the facts, nature, and relationship between the phenomena being investigated. Qualitative research is based on assumptions about social reality or social phenomena that are unique and complex, so the most important thing in qualitative research is how to determine informants/subjects. Researchers tend to choose informants/issues who are considered to know and can be trusted to become a stable source of data and know the problems in depth. The measurement dimensions used as indicators in this study are Strategic Costing, Strategic planning, control, and performance measurement, strategic decision-making, competitor accounting, and customer accounting. Measurements using a Likert scale of 1-5 starting from Never, rarely, sometimes, Often, and Always.

The first dimension of Strategic Costing consists of 5 indicators, namely the tariff setting system can provide an overview of the superior characteristics of products or services that are the advantages of BUMDES, Determining the cost of products or services offered by BUMDes has considered all components of costs that must be incurred, BUMDes Management performs details and controlling costs to produce products or services, determining selling prices for products or services based on estimated costs and estimated profits that are not burdensome to customers, and determining selling prices for products or services based on the quality of the products or services provided. The second dimension of Strategic planning, control, and performance measurement

consists of 2 indicators, namely comparing BUMDes performance with competitors or other BUMDes, and performance measurement is carried out financially and non-financially. The third dimension is strategic decision-making which consists of 2 indicators, namely the costing system considering strategies to achieve sustainable competitive advantage and determining the selling price of products or services considering the quality of the products and services provided. The fourth dimension of competitor accounting consists of 2 indicators, namely comparing product or service selling prices with competitors' selling prices obtained through the web, brochures, market prices, and other information and conducting assessments and monitoring of competitors to determine competitive advantage. The fifth dimension, namely customer accounting, consists of 2 indicators, namely evaluating the benefits of products and services sold and offered based on the results of customer assessments and periodically ranking customers based on the number of purchases and the number of visits.

Table 1. Measurement of Strategic Management Accounting

Variable	Dimension	Indicator	Scale	Reference
<i>Strategic Management Accounting (SMA)</i>	1) <i>Strategic costing</i>	12 indicators	5 Likert scale	- Simon and Guilding (2008)
	2) <i>Strategic planning, control, and performance measurement</i>	(Simon and Guilding, 2008)	(Ordinal Scale)	- (Guilding & McManus, 2002)
	3) <i>Strategic decision making</i>			
	4) <i>Competitor accounting</i>			
	5) <i>Customer accounting</i>			

Source: Literature Review

RESULTS

The results of the intensity analysis of applying SMA techniques to BUMDes in Indonesia are presented in Table 2. The calculation results are explained based on each dimension which is used as an indicator in the application of management accounting strategies to BUMDes in Indonesia. The first dimension is an analysis of the intensity of applying the SMA technique - Strategic Costing to BUMDes in Indonesia. The results of calculating the indicators on the first dimension explain that the respondents in this study for the first indicator 43% of respondents answered often, 32% answered always, 21% of respondents answered sometimes and 4% of respondents answered rarely. The second indicator of respondents answered 46% always, 36% answered often, 14% answered sometimes and 4% answered rarely. The third indicator of respondents answered 46% always, 39% of respondents answered often, and respondents answered sometimes and rarely answered 7%. The fourth indicator of respondents answered 50% often, 39% answered always, and 11% answered sometimes. The fifth indicator of respondents answered always at 54%, 32% answered often, and 14% answered sometimes. The overall indicator measurement for the first dimension shows that out of 51 respondents, the application of this dimension to BUMDes in Indonesia is categorized as Often 39%, Always 35%, sometimes 21%, and rarely 5%. Broadly speaking, the use of this dimensional measurement is applied 74%.

The second dimension is SMA - Strategic planning, control, and performance measurement. The calculation of the indicators is explained in the first indicator, 32% of respondents answered always, 29% of respondents answered sometimes, 14% of respondents answered rarely, and 4% of respondents answered never. Calculations for the second indicator explained that 39% answered always, 25% answered often, 21% answered sometimes, and 14% answered rarely. Overall, with the results of these measurements, respondents answered Always 31%, sometimes 26%, Often 23%, rarely 17%, and never 3%.

The measurement of the third dimension is SMA - Strategic decision-making. Calculation of the indicators for the first indicator, 54% of respondents answered often, 43% of

respondents answered always, and 4% of respondents answered rarely. The second indicator of respondents answered often by 54%, 36% of respondents answered always, and 11% of respondents answered sometimes. The calculation for the third indicator is that respondents who often apply this dimension are 53%, always are 32%, sometimes are 11%, and Rarely are 4%. The measurement of the fourth dimension is SMA - Competitor accounting. Calculation of the indicator for the first indicator, 50% of respondents answered often, 29% of respondents answered always, 18% of respondents answered sometimes, and 4% of respondents answered never. The second indicator explains that 43% of respondents answered often, 32% of respondents answered always, 14% of respondents answered sometimes, and 11% of respondents answered rarely. The fourth dimension explains that 42% of respondents often use this dimension, 25% of respondents answer always, 22% of respondents answer sometimes, 10% of respondents answer rarely, and 1% answer never.

The last dimension is SMA - Customer Accounting for the calculation of the first indicator, namely 46% of respondents answered often, 36% answered always, and 18% of respondents answered sometimes. The second indicator explains that 36% of respondents answered sometimes, 32% of respondents answered always, 18% of respondents answered often, and 14% answered rarely. The fifth dimension shows that 33% of respondents answered often, 27% of respondents answered often and sometimes, and 12% of respondents answered rarely.

Table 2. Analysis of Strategic Management Accounting Implementation at BUMDes in Indonesia

No.	Dimensions of SMA	Total	Never	Rarely	Sometimes	Often	Always	Total
1	Strategic Costing	Total	-	3	11	20	18	51
		%	0%	5%	21%	39%	35%	100%
2	Strategic planning, control, and performance measurement	Total	2	9	14	12	16	51
		%	3 %	17%	26%	23%	31%	100%
3	Strategic decision making	Total	-	2	6	27	17	51
		%	0%	4%	11%	53%	32%	100%
4	Competitor accounting	Total	1	5	11	22	13	51
		%	1%	10%	22%	42%	25%	100%
5	Customer Accounting	Total	-	6	14	17	14	51
		%	0%	12%	27%	33%	27%	100%
Average		Total	0	5	11	19	15	51
		%	1%	10%	21%	38%	30%	100%

Source: Data processed

DISCUSSION

Based on the results of an analysis of the intensity of implementation of SMA at BUMDes in Indonesia, it shows that out of 51 respondents on average the five dimensions are applied to BUMDes with the result that 38% explaining that this dimension is often applied, 30% explain that this dimension is always used, 21% of respondents say it is

applied sometimes, 10% apply it rarely, and 1% never apply the SMA technique (Table 2). These results can explain that most BUMDes have implemented SMA techniques, although in different ways. This difference in the implementation of SMA is consistent with the results of research conducted by Sriyono and Rahmawati (2014) and Sriyono (2020) which explains that studies on the use of strategic management accounting in organizations have been conducted in several countries, mostly in profit-oriented organizations, and the findings show that the implementation of SMA can improve organizational performance. SMA is still used for research purposes only in a limited capacity in Indonesia. Research using empirical evidence explains that strategic management accounting (SMA) has an impact on organizations in Indonesia, especially organizations in the education sector which is the aim of this research.

The results of the analysis of the application of the SMA - Strategic Costing technique show that most BUMDes in Indonesia in the tariff setting system have been able to provide an overview of the characteristics of superior products or services which are the advantages of BUMDes. The strategic costing used answers all the indicators used in this measurement, namely the first indicator explaining that the determination of the cost of products or services offered by BUMDes has considered all components of the costs that must be incurred. The second indicator explains that BUMDes management performs detailing and cost control to produce products or services. The third indicator explains that the determination of the selling price of a product or service carried out by BUMDes has been based on estimated costs and profits that do not burden customers. The fifth indicator is the determination of the selling price of products or services provided by BUMDes based on the quality of the products or services provided or offered.

The results of the analysis of the application of Strategic Planning, Control, and Performance Measurement techniques for SMA show that in order to optimize BUMDes management, most BUMDes managers in Indonesia compare the performance of competitors or other BUMDes. In addition, the performance measurement of most BUMDes in Indonesia has been carried out in both financial and non-financial aspects. However, there are still many BUMDes managers who sometimes and rarely carry out these activities. This condition needs to be of concern to BUMDes managers so that the application of the SMA technique - Strategic Planning, Control, and Performance Measurement can encourage increased organizational performance.

SMA Implementation - Strategic Decision-Making Techniques related to the costing system and determining the selling price of products or services at BUMDes. The results of the analysis show that most BUMDes managers in Indonesia in the costing system have considered strategies to achieve sustainable competitive advantage. Likewise, the determination of the selling price of products or services has considered the quality of the products and services provided. This third dimension is in line with measurements in the first dimension which relates to pricing at BUMDes.

The results of the analysis of the application of the SMA – competitor accounting technique to BUMDes show that most BUMDes managers in Indonesia compare the selling prices of products or services with competitors' selling prices obtained through the web, brochures, market prices, and other information. Likewise, managers perform competitor assessment and monitoring to determine competitive advantage.

The results of the analysis of the application of SMA – customer accounting techniques to BUMDes show that the product or service being sold or offered has considered the impact that will be felt by the customer. This dimension also explains that BUMDes periodically ranks customers based on the number of purchases and visits made. This is done to analyze customer conditions and establish relationships or provide services that can increase customer loyalty to BUMDes.

1 **CONCLUSION**

Based on the results of the analysis, it can be concluded that most village-owned enterprises in Indonesia have always and often applied strategic management accounting techniques, however, there are still many BUMDes managers who sometimes even rarely apply strategic management accounting techniques. This condition may be one of the factors that cause the not yet optimal function and role of BUMDes in encouraging economic improvement and community welfare.

The results of this study can be a reference for BUMDes managers in developing and implementing SMA. The intensity of SMA implementation needs to be further increased so that SMA implementation can encourage organizational performance improvement. To optimize the role of SMA, in the development of SMA it is necessary to consider its nature and characteristics, as well as organizational environmental factors. The development and implementation of SMA in accordance with the nature and characteristics of the organization can encourage better performance (K. A. Hutaibat, 2011). Therefore, in the next research, it is necessary to examine whether the development of SMA in BUMDes has considered organizational environmental factors (contingency factors).

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

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