



Implementation of SAK ETAP in the Financial Reports of Village-Owned Enterprises (BUMDes) Makmur Anugerah Lestari Sukamakmur Village, Ciomas District, Bogor Regency

Yan Noviar, Abdul Kohar

Fakultas Ekonomi dan Bisnis Universitas Pakuan
 yannoviar@unpak.ac.id

ABSTRACT

This research was conducted to find out whether BUMDes Makmur Anugerah Lestari has implemented SAK ETAP in presenting its financial reports. The type of research carried out in this research is descriptive qualitative. The type of data used is qualitative data. Qualitative data is data obtained through analysis carried out by direct interviews to obtain data and answer problem formulations regarding the implementation of SAK ETAP in Village-Owned Enterprises. The data sources used are primary data and secondary data. Based on the results of research on the BUMDes Makmur Anugerah Lestari, it can be concluded as follows: BUMDes Makmur Anugerah Lestari has made financial reports on its business but has not made financial reports in accordance with SAK ETAP. In recording or bookkeeping all transactions from business activities, not all follow the correct accounting provisions such as journals, ledgers and other accounting provisions. BUMDes Makmur Anugerah Lestari has records in the form of a cash book which contains information on cash expenditure and income. BUMDes Makmur Anugerah Lestari in its recording and bookkeeping is still based on the management's understanding only. BUMDes Makmur Anugerah Lestari should prepare complete financial reports in accordance with SAK ETAP, so that financial position, profit/loss, changes in equity, smooth cash flow and notes on financial reports can be known. For this reason, BUMDes must choose managers who have an understanding in preparing financial reports.

Keywords:

Sak; etap; bumdes; makmur anugerah lestari

Introduction

A village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, matters of origin, and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. The village government forms BUMDES with Village Regulations which are guided by Regional Regulations. Then Law no. 6 of 2014 article 1 concerning Villages states that Village-Owned

Business Entities, hereinafter referred to BUMDES is a business entity whose capital is wholly or largely owned by the village through direct participation originating from village assets which are separated to manage assets, services and other businesses for the greatest welfare of the village community. The establishment of BUMDes is intended as an effort to accommodate all activities in the economic sector and public services managed by the Village and inter-Village collaboration. The formation of Village-Owned Enterprises (BUMDes) originates from the district/city

government by establishing regional regulations regarding guidelines for the formation and management of BUMDes. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management and Dissolution of Village-Owned Enterprises (BUMDes) article 12 paragraph (3) that operational implementation is authorized to: [1] Make financial reports for all units BUMDes business every month, [2] Make progress reports on the activities of BUMDes business units every month, [3] Provide progress reports on BUMDes business units to the Village community through Village deliberations at least twice a year. Referring to Village Ministerial Decree no. 4 of 2015, the report on changes in financial position includes a balance sheet, profit and loss report, report on changes in equity, report on changes in financial position which can be presented in the form of a cash flow report or fund flow report, and final notes to the financial report. It is hoped that the Village Government will be able to increase village income by establishing a Village-Owned Enterprise in accordance with the needs and potential of the village. Financial reports prepared by BUMDes must clearly pay attention to the financial standards used, meaning that when preparing BUMDes financial reports they must refer to the regulations that have been established, namely Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP). In SAK ETAP (2013) in chapter 3 concerning the presentation of financial reports, it is stated that the complete financial report of an entity consists of: Balance Sheet Report, Profit and Loss Report, Report on Changes in Equity, Cash Flow Report and Notes to the Financial Report. This means that BUMDes must prepare complete financial reports in accordance with SAK ETAP. The purpose of preparing financial reports based on SAK ETAP is to provide information about a company's financial position, financial performance and cash flow reports of an entity that is useful for a large number of users in making economic decisions by anyone who is not in a position to request special financial

reports to meet certain information needs. . Makmur Anugerah Lestari Village-Owned Enterprise is one of the BUMDes in Bogor Regency. BUMDes Makmur Nugerah Lestari received legality in Village Regulation no. 6 of 2016. The establishment of this Bumdes went through 3 stages, namely pioneering, planning and technology. In this establishment, Bumdes manages funds received from the village government with preparations starting from establishing the organization, filling in the organizational structure, preparing work plans and technical preparations in the field. They also increase competent human resources by participating in training, comparative studies, seminars and coaching, this is done so that the balance between human and natural resources can be sustainable and maximize results in managing the financial sector of the community's economy. This Bumdes also increases partnerships and collaboration not only with fellow Bumdes, but also with universities, entrepreneurs, and the Community and Village Empowerment Service (DPMD). Bumdes Makmur Anugerah Lestari has been established since 2017. There are 2 business units run by Bumdes, namely the village clean water service business (PAMDes) and the PPOB service. The presentation of financial reports in an entity, including Bumdes, is also a very important part, so the conformity of financial reports to financial accounting standards is the key to the effectiveness of all business units being run, adequate natural resources and supporting human resources can also help the smooth running of the business. executed. If there are errors in the financial reports presented, it is possible that this will become an important problem for the ongoing business unit. Therefore, the application of financial reports to BUMDes should be in accordance with financial accounting standards, one of which is SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability). The implementation of SAK ETAP in the financial reports of BUMDes Makmur Anugerah Lestari really helps the treasurer in preparing effective and efficient financial reports and also provides understanding to internal and external parties

related to Bumdes so that they can find out the flow of funds that have been used by BUMDes during a certain period. . The problem is whether Bumdes Makmur Anugerah Lestari has implemented SAK ETAP in presenting its financial reports? This research was conducted to find out whether BUMDes Makmur Anugerah Lestari has implemented SAK ETAP in presenting its financial reports.

Methodology

Types of research

The type of research carried out in this research is descriptive qualitative. Qualitative methods are research procedures that produce descriptive data in the form of written or spoken words from people and observed behavior. This research is called qualitative research because it is research that does not carry out calculations. In this type of research, researchers try to develop concepts and collect facts carefully without trying to make hypotheses but need to view them as part of a whole. In this research the author collects data related to the problems faced and compares the presentation of the financial reports of Village-Owned Enterprises with SAK ETAP so that conclusions can then be drawn.

Place and time of research

In order to collect data and information related to the problem under study, the research location was directly carried out at the Makmur Anugerah Lestari Village-Owned Enterprise in Sukamakmur Village, Ciomas District, Bogor Regency. This research was carried out from June 2022 to December 2022

Research subject

Research subjects are sources or informants who are sources of data in research. The subjects in this research are Village-Owned Enterprises including BUMDes managers, namely the Chair/Secretary/Treasurer as sources to provide the information needed by researchers.

The research object is the topic that is the problem in the research. The object of this research is the Financial Report of Village-Owned Enterprises.

Data Types and Sources

In this research the author used the following types and sources of data:

The type of data used is qualitative data. Qualitative data is data obtained through analysis carried out by direct interviews to obtain data and answer problem formulations regarding the implementation of SAK ETAP in Village-Owned Enterprises. The data sources used are primary data and secondary data.

Primary data

Primary data is a data source obtained directly from original sources or first parties. This data was collected by researchers to answer research questions. The nature of the source is the result of observations of an object, event, or activity as well as test results. In this research, primary data was obtained through direct interviews with BUMDes Managers, namely the parties involved in preparing BUMDes Financial Reports.

Secondary Data

Secondary data is a source of research data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). This data was obtained from articles, publications on the internet, literature books and writings that can be used as references that can support this research. The data obtained in this research is in the form of theory, literature review, and previous research.

Data collection technique

Interview

Interviews are a data collection technique where the researcher directly dialogues with the respondent to extract information from the respondent. Interviews were conducted with Village-Owned Enterprise Managers.

Documentation

Documentation is a method used to trace historical data. Researchers obtained data from previous articles and journals to support the research. Researchers also use documents in the form of records and financial reports belonging to Village-Owned Enterprises which will be analyzed for their conformity with SAK ETAP. In this research, the data analysis technique that will be carried out is a qualitative descriptive analysis technique using the Miles and

Huberman model. The stages in data analysis are:

Data collection

At this stage the researcher collects data through interviews according to the data needed and this stage will stop if the data received is sufficient.

Data reduction

This stage aims to select and simplify data that has quite a lot, then record it carefully and in detail and then analyze it through data reduction. In this case, the researcher will summarize and select the main data needed to make it easier for the researcher to carry out further data collection.

Data Presentation

Presentation of data can be described in brief descriptions, relationships between categories and the like. By presenting data, it will be easier to understand what is happening, then develop a work plan based on that understanding. In presenting the writing data, it will present financial reports that have been prepared by BUMDes so that they can be compared and see their conformity with SAK ETAP.

Drawing Conclusions and Verification

Drawing conclusions and verification is the final stage in data analysis. Data that has been reduced and presented in full will be used as the basis for formulating conclusions by researchers. Verification can be carried out with decisions based on data reduction and data presentation which is the answer to the problems raised in the research. The final conclusion needs to be verified in order to be accountable.

Discussion

Sukamakmur Village is a village located in Ciomas sub-district, Bogor Regency, West Java Province. The BUMDes in Sukamakmur Village manages the clean water service business and PPOB payments. Village-owned business entities are managed by administrators consisting of a Chairman, Secretary and Treasurer. The initial capital of the Makmur Anugerah Lestari Village-Owned Enterprise came from the APBDes, this is in accordance with PP No. 43 of 2014 Article 135 paragraph 1 "Initial capital for BUMDes comes from

APBDes". In this case there is no capital participation from the community for BUMDes, it only comes from the APBDes and profits generated by BUMDes. BUMDes Makmur Anugerah Lestari was founded in 2018. To date, BUMDes has helped the community's clean water needs a lot and BUMDes also makes a profit from this business which is used to increase capital, strengthen PADes, provide social funding assistance, etc.

Application of SAK ETAP in the Presentation of Financial Reports of BUMDes Makmur Anugerah Lestari

Financial statements

The financial reports prepared by BUMDes Makmur Anugerah Lestari use a single entry recording system created by BUMDes managers. Financial recording using a single entry system is considered capable of providing financial information for parties interested in the financial reports. This is because single entry recording is easier to understand. The following are the financial notes and reports made by BUMDes:

Daily cash book

The daily cash book is a record made by BUMDes Mandiri which consists of income and expenditure accounts. This cash book records the income obtained from paying the community's water account every month as well as cash expenditures in the form of operational costs. In the accounting concept, transaction recording is carried out by journaling with double entry, for example in the case of the daily cash book which records additions and subtractions of receivables, reductions in receivables are journalized with cash as a debit and receivables as a credit, but the recording made by BUMDes Makmur Anugerah Lestari is only limited to records in the form of the amount of funds going out and coming in only.

In SAK ETAP (2009) in Chapter 3 concerning the presentation of financial reports, it is stated that the complete financial report of an entity consists of: Balance Sheet, Profit and Loss Report, Statement of Changes in Equity, Cash Flow Report, and Notes to Financial Reports, this means that BUMDes must prepare financial reports completely in accordance with SAK ETAP guidelines.

Balance Sheet

BUMDes Makmur Anugerah Lestari presents a balance sheet containing assets in the form of current assets and non-current assets and liabilities which contain information regarding the liabilities and equity owned by BUMDes.

Income statement

BUMDes Mandiri presents a profit and loss report where the report presented consists of the amount of gross profit calculated from the profit obtained from business unit service costs, reduced by the total amount of operational costs incurred. This is not in accordance with the SAK ETAP concept where the SAK ETAP profit and loss report consists of total income minus costs incurred to produce gross profit. In this report BUMDes also includes information regarding where the profits earned will be allocated.

Statement of Changes in Equity

BUMDes Makmur Anugerah Lestari is a report on changes in capital, where profit/loss consists of the total capital plus capital surplus obtained from profit allocation.

Cash flow statement

In the financial report of BUMDes Makmur Anugerah Lestari, it does not present a cash flow report containing operating activities, investment activities and funding activities in transactions that occurred at the Dec-Owned Business Entity.

Notes to Financial Reports

BUMDes does not make notes to financial reports which contain summaries of significant accounting policies and other explanatory information. This is not in accordance with SAK ETAP which requires the Entity to make an explicit and full statement in the Notes to the Financial Statements.

Presentation of Financial Reports**Fair Presentation**

Financial reports fairly present the financial position, financial performance and cash flows of an entity. Fair presentation requires an honest presentation of the effects of transactions, events and other conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses. From the recording carried out by BUMDes Makmur Anugerah Lestari it cannot be said to be fair in terms of the fairness of

presenting financial statements because it does not pay attention to the criteria for recognizing assets, liabilities, capital, income and expenses.

Compliance with SAK ETAP

Entities whose financial statements comply with SAK ETAP must make an explicit and unreserved statement regarding such compliance in the notes to the financial statements. In terms of compliance with SAK ETAP, BUMDes Makmur Anugerah Lestari has not fulfilled compliance with SAK ETAP because it has not prepared complete financial reports and does not have notes on financial reports that contain explicit statements and fully comply with SAK ETAP.

Business Continuity

An entity is a going concern unless management intends to liquidate the entity or cease operations, or has no realistic alternative but to do either of those things. In this case, BUMDes Makmur Anugerah Lestari is still carrying out business activities and its operations are running well, the management is not only focused on managing its business in operational activities of its business activities but also makes an assessment of the business's capabilities so that decisions can be made for business continuity.

Reporting Frequency

An entity presents complete financial reports (including comparative information) at least once a year. BUMDes Makmur Anugerah Lestari presents financial reports once a year, but the financial reports presented are not complete.

Consistent Presentation

The presentation and classification of items in financial reports between periods must be consistent. The presentation of the financial reports of BUMDes Makmur Anugerah Lestari is not consistent and the classification of items in the financial reports is not in accordance with SAK ETAP.

Comparative Information

Information must be disclosed comparatively with previous periods unless otherwise stated by SAK ETAP (including information in financial statements and notes to financial statements). An entity includes comparative information for narrative and descriptive information when relevant to understanding the current period's

financial statements. BUMDes Makmur Anugerah Lestari has not included comparative information, the financial report has been prepared and is basically comparative in nature, but this can only be understood internally because the presentation of the financial report is not in accordance with SAK ETAP.

Materiality

Material items are presented separately in the financial statements, while immaterial items are combined with amounts that have similar characteristics or functions. BUMDes Makmur Anugerah Lestari makes financial reports that pay little attention to the level of materiality of a transaction. In presenting financial reports, for example, expense items are not classified based on their nature and function.

Obstacles in Preparing Financial Reports

The preparation of financial reports in accordance with SAK ETAP for Makmur Anugerah Lestari Village-Owned Enterprises has not been fully implemented. This is of course due to the existence of inhibiting factors which make it difficult for BUMDes managers to carry out records in accordance with accounting concepts. The author analyzes that there are several things that cause SAK ETAP not to be implemented in Makmur Anugerah Lestari Village-Owned Enterprises as follows:

Knowledge and understanding of human resources regarding accounting concepts and standards is still limited, BUMDes managers lack awareness of the importance of correct and appropriate financial reports for the business being run, preparation of reports is still considered complicated and takes a long time to produce, lack of socialization by the local government regarding the importance preparation of financial reports in accordance with financial standards, there is no assistance and training at BUMDes Makmur Anugerah Lestari regarding the preparation of financial reports and application of accounting standards.

Conclusion

The application of accounting for BUMDes is guided by the Financial Accounting Standards for Entities Without Public Accountability. Based on SAK ETAP by the Indonesian

Accountants Association, it is explained that the presentation of financial reports that comply with SAK ETAP requirements and complete financial reports is if they meet: fair presentation, compliance with SAK ETAP, business continuity, reporting frequency, consistent presentation, comparative information, materiality, and complete financial report. Based on the results of research on Makmur Anugerah Lestari Village-Owned Enterprises, it can be concluded as follows:

BUMDes Makmur Anugerah Lestari has made financial reports on its business but has not made financial reports in accordance with SAK ETAP. In recording or bookkeeping all transactions from business activities, not all follow the correct accounting provisions such as journals, ledgers and other accounting provisions. BUMDes Makmur Anugerah Lestari has records in the form of a cash book which contains information on cash expenditure and income. BUMDes Makmur Anugerah Lestari in its recording and bookkeeping is still based on the management's understanding only. According to BUMDes managers, the most important thing is that financial reports are made easy to understand and accountable. This is because managers do not really understand accounting standards, so the financial reports that have been prepared are deemed to be sufficient financial information for BUMDes. The financial reports owned by BUMDes Makmur Anugerah Lestari are not in accordance with SAK ETAP because they only contain a balance sheet, profit and loss report and change in equity report, BUMDes does not have a cash flow report and notes to the financial statements. In terms of presentation of financial reports, it is also considered not to meet SAK ETAP. The Fair Presentation of BUMDes Makmur Anugerah Lestari cannot be said to be fair because it does not take into account the criteria for recognizing assets, liabilities, capital, income and expenses. In terms of business continuity, BUMDes Makmur Anugerah Lestari runs its business and operations well. BUMDes has also prepared financial reports in accordance with the reporting frequency, namely a minimum of once a year, however the reports presented are not complete. The items

in the financial statements are not consistent and have not been classified in accordance with SAK ETAP. The financial reports presented also do not include comparative information, even though basically the financial reports have been prepared and comparative in nature, but this can only be understood by internal BUMDes because the presentation of financial reports is not in accordance with SAK ETAP. BUMDes Makmur Anugerah Lestari also has not completely separated material items, general posts that have been separated are assets, liabilities and capital, however expense items are not classified according to their type and function. From the research results, it was also found that BUMDes Makmur Anugerah Lestari had problems in preparing financial reports in accordance with SAK ETAP because the knowledge possessed by BUMDes managers regarding accounting and SAK ETAP was still limited, the managers were of the opinion that the financial reports prepared were sufficient to meet information needs, and in BUMDes mentoring activities by the local government do not teach how to make financial reports in accordance with SAK ETAP. This causes BUMDes to not be able to implement SAK ETAP in presenting financial reports and not to be able to make complete financial reports.

Suggestion

Based on the conclusions from the research results above, the author hereby tries to provide input or suggestions as follows:

1. Village-Owned Enterprises should prepare complete financial reports in accordance with SAK ETAP, so that the financial position, profit/loss, changes in equity, smooth cash flow and notes on financial reports can be known. For this reason, BUMDes should choose managers who have an understanding. in preparing financial reports;
2. The government should provide training/coaching to BUMDes managers to prepare financial reports based on financial accounting standards. Apart from that, the government should create an accounting application for BUMDes to make it easier for managers to apply accounting.

3. For future researchers, this research can be used as a reference and material for consideration by adding different independent variables and can carry out research with data and samples that take longer than this research.

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