

## SIMPLE BOOKKEEPING TRAINING FOR UMKM ACTORS IN SOUTH MERUYA VILLAGE

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### ABSTRACT

This Community Service Program was created in connection with the planned community service activities in the form of training with the theme "Simple Bookkeeping Training for MSMEs in South Meruya Subdistrict". This training aims to improve knowledge and understanding for pas an MSME in learning simple bookkeeping for his business activities. The purpose of PkM activities This simple bookkeeping training can provide understanding benefits to pas an MSME in compiling simple bookkeeping. The accounting process is a very important process in an organization or business because the accounting process is part of presenting business information related to profits and losses. The problem: 1) Bookkeeping System, accounting cycle and Financial Reports. 2) Partners have not been able to prepare bookkeeping documents and record them in detail and neatly according to the accounting cycle. 3) Partners have not been able to calculate profits in preparing Financial Reports according to the accounting cycle. 4) Marketing. Lack of understanding of business actors in choosing and determining market segments and market needs in the surrounding environment. Solution: Based on the problems that have been described in the situation analysis above, the solution that will be carried out is to provide training for MSME actors in the Meruya Selatan sub-district, West Jakarta so that they can easily understand and understand accounting so that they can make simple financial accountability reports related to home businesses or MSMEs. Target: It is expected that this activity will be for UMKM actors in Meruya Selatan sub-district, West Jakarta, so that they can understand and be skilled in accounting for personal, household and UMKM business finances in making their financial reports. Target output achievements: Improvement of community values (arts, culture, social, politics, security, peace, education, health).

**Keywords:** training, bookkeeping, accounting financial reports, information and umkm

### INTRODUCTION

Managing finances through recording is important, especially for those who run a business, even if it is still small. Understand how to make simple financial bookkeeping for small businesses for the sake of smooth business. (Sambodo et al, 2023)(Pratami et al, 2022). Not a few of those who are just starting a business sometimes ignore bookkeeping that records details of the flow of money in and out. Not only because their business is still small, another reason small business owners are still reluctant to do financial bookkeeping is because they feel that this bookkeeping process is quite troublesome. In fact, some of them actually do not understand the ins and outs of financial recording so they are not interested in doing it. Another reason that often arises is that business owners do not have time to do bookkeeping. A mistake that is often made by entrepreneurs is mixing finances. Usually, a business pioneer is confused about separating business and personal finances. As a result, financial confusion can arise. Therefore, any business, no matter how small, must still do financial bookkeeping. (Marlinda et al, 2023) (Maulani et al, 2023) (Dewi et al, 2020)

Entrepreneurship is a key driver of economic growth in Indonesia. Entrepreneurship via Micro, Small, and Medium Enterprises (MSMEs) is anticipated to enhance the community's creativity and capacity to express their ideas and innovations by using accessible natural resources. Micro, Small, and Medium Enterprises (MSMEs) in Indonesia are a fundamental component of the Indonesian economy, alongside cooperatives. (Agustina et al, 2019) (Solihat, 2019) Furthermore, Micro, Small, and Medium Enterprises (MSMEs) constitute an industrial sector that remains unscathed by the global crisis. Micro, Small and Medium Enterprises (MSMEs) employ 10.7% of the domestic labor, approximately 12 million individuals, thereby contributing to the alleviation of poverty and unemployment.

The problems faced by Micro, Small and Medium Enterprises (MSMEs), especially in Kenjeran District MSMEs are marketing difficulties, limited innovation and technology, especially limited preparation of simple bookkeeping. Universitas Mercu Buana provides training for MSME actors in Meruya Selatan Village regarding business ethics, financial transaction bookkeeping, marketing of goods and services, product packaging and labeling, and taxation (E-Filing).

The recording of financial transactions is a crucial aspect of managing business operations; however, Micro, Small, and Medium Enterprises (MSMEs) frequently neglect this task due to insufficient accounting knowledge and a predominant focus on marketing strategies. The provision of basic bookkeeping training for MSMEs aids in the compilation of income and costs, hence facilitating the recording of cash flow and performance for these enterprises. Accounting serves as a mechanism for facilitating accountability processes. The accounting process is a crucial function within a business.

The primary role of accounting is to furnish financial information for a certain entity, whether it be a business or a non-profit organization. The accounting report reveals the financial situation and health of a firm. Accounting entries are recorded in nominal terms or monetary form. This is intended to enhance documentation and assessment. All assets inside the organization will be appraised in monetary terms. This will facilitate the prediction of an organization's worth. It is important to acknowledge that accounting is not solely beneficial for enterprises and accounting services; it is also employed in daily life, often without our awareness. Regardless of our backgrounds, none of us will escape the accounting process. Accounting is an art that encompasses the accurate recording, classification, and summarization of financial data, with the recording stated in monetary terms. Transactions that are executed and subsequently documented are fundamentally economic and financial, allowing for straightforward expression in monetary units. (Ashori, 2011) (Warren, 2013) (Warson, 2015)

### **Research Problems**

Based on the description above, The problems faced by business partners are providing knowledge about the importance of recording financial transactions through simple bookkeeping. Bookkeeping System, accounting cycle and Financial Reports. Partners have not been able to compile bookkeeping documents and record them in detail and neatly according to the accounting cycle. And partners have not been able to calculate profits in preparing Financial Reports according to the accounting cycle. Marketing. Lack of understanding of business actors in choosing and determining market segments and market needs in the surrounding environment.

This training activity is useful for improving knowledge, understanding and skills for MSME actors in the Meruya Selatan sub-district, West Jakarta, regarding simple accounting and bookkeeping which is expected to be able to understand and make simple bookkeeping so that they can manage MSME business finances well.

The benefits of this activity include:

- Helping MSMEs to record every financial transaction in an orderly manner through a simple bookkeeping system so that they can obtain information regarding the financial position and performance of MSMEs.
- Helping MSMEs develop their businesses.

### **Activity plan**

The Implementation Team plans a Socialization activity for the Introduction to Understanding the World of Financial Professions for UMKM actors, West Jakarta with UMKM actors, lecturers and other parties, which is not impossible that the surrounding community also wants to know about professions in the financial sector. The Implementation Team will provide socialization for the introduction and understanding of professions in the financial sector through explanations related to:

- Counseling method through presentation,
- Question and answer method,
- Demonstration method through practitioners explaining their professional experience directly to business actors.

This community service activity for MSME business actors aims to: increase understanding and insight, knowledge about the World of Financial Profession for stakeholders, especially MSME business actors to be able to prepare themselves from the start of the business to running the business.

### **Target Audience**

This activity is designed to target MSME actors in Meruya Selatan Village, West Jakarta. The approach employed in this activity is training. Training materials are distributed to participants to introduce them to the fundamentals of accounting. The participants are instructed on how to comprehend and generate basic financial statements, and they are encouraged to engage in active discussion to address any issues they may have with basic accounting. Additionally, they are provided with training modules.

### **METHOD**

The Team is organizing a socialization event in West Jakarta to provide MSME actors with a comprehensive comprehension of the professional world in the field of finance. This event will involve MSME practitioners, lecturers, and other relevant parties. There is also a possibility that the adjacent community will be interested in learning about the professions in the finance sector. Following the following explanations, the Implementation Team will provide socialization on the introduction and comprehension of professions in the field of Finance:

- Presentations are used as outreach methods.
- Question and answer methods are employed.
- Practitioners demonstrate their professional experiences to business actors.

The community service activities for MSME entrepreneurs are designed to improve the comprehension and knowledge of stakeholders, particularly MSME entrepreneurs, as well as provide them with insights into the financial world. This will enable them to prepare themselves from the outset of their business journey to the successful operation of their operations.

The MSME actors in Meruya Selatan Village, West Jakarta, are the intended audience for this activity. The approach employed in this activity is training. Training on the fundamentals of accounting was administered to participants. Students were instructed on the creation and comprehension of basic financial statements, provided with training modules, and encouraged to participate in discussions to address any concerns regarding their comprehension of fundamental accounting concepts.

This community service activity involves delivering material using seminar methods and limited discussions related to accounting material.

First session namely the provision of material on simple accounting. This training explains the definition of accounting, accounting functions, accounting objectives, introduction to simple financial statements starting from the accounting cycle, accounting equations to financial statements. The second session is a question and answer session for participants regarding accounting and financial statements.

### **Type of output according to planned activities**

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### **Activity Evaluation Mechanism**

Evaluation of activities is carried out in the following ways:

- Evaluation through pre and post tests: related to the material.
- Instructor evaluation questionnaire: related to material presentation.

## **RESULTS AND DISCUSSION**

### **Overview of MSMEs**

In Law No. 20 of 2008 concerning micro, small and medium enterprises (MSMEs) are businesses owned by individuals or individual business entities that are productive and meet the criteria written by the Law. Some criteria for businesses that are included in MSMEs:

- **Micro Business**  
The criteria for MSMEs are micro businesses owned by individuals or business entities and are also based on the criteria for micro businesses. The net worth owned or minimum assets are fifty million rupiah. Meanwhile, the minimum sales or turnover is three hundred million rupiah.
- **Small Business**  
Businesses that fall into the category of small businesses are businesses with net assets reaching fifty million rupiah. This certainly does not include the price of a place to establish a business. The sales results or turnover obtained by this business each year range from three hundred million rupiah to 2.5 billion rupiah.
- **Medium Enterprises**  
Meanwhile, medium enterprises are businesses with a total net worth of five hundred million to ten billion rupiah. The annual turnover ranges from two point five billion rupiah to fifty billion rupiah. There are several things that

can be considered to increase the productivity and quantity of Indonesian MSMEs, both from the community and the government.

Here are some ways to develop MSMEs in Indonesia to the maximum.

- **UMKM Events**  
In order to increase the productivity of MSMEs, the government can hold various potential MSME events. For example, exhibitions commemorating certain days or providing stands for MSMEs at important events, such as job fairs. That way, various entrepreneurs can promote the MSMEs they are running, while expanding expansion opportunities through the franchise system.
- **Marketing Socialization**  
One of the obstacles to the progress of MSMEs is not only the quality of the product, but how an MSME is able to carry out good marketing. This marketing socialization can be carried out by related institutions that manage MSMEs in Indonesia. The method is by conducting training, seminars, and so on. Along with the rapid development of technology, this seminar can even be done online such as using video (online seminar).
- **Finding investors**  
There are many businesses that are stagnant and cannot develop properly due to lack of capital. The solution that can be done is to bring together MSMEs with investors who are interested in investing in the field. MSMEs with interesting and profitable concepts will attract many investors to invest in the MSMEs.

### **Achievement of Activity Results and Discussion**

Based on the results of a survey of activities that have been carried out face-to-face with MSME business actors, the spread of Covid-19 has had a direct impact on the decline in MSME economic income. Where there are several policies that require every citizen to maintain distance, school children are given holidays, to lockdown at home. This certainly has an impact on several MSMEs in the sale of merchandise, especially business actors who sell daily necessities. The stock of merchandise for sale is damaged and cannot be resold because it has expired. So that in the end the income obtained is not as expected where this continues until after Covid-19.

There are two strategies that need to be prepared, namely:

First; fixing the business management system, can be started from managing business bookkeeping better so that decisions regarding merchandise inventory can be made more appropriately. The recording or bookkeeping is done through digital or computerized bookkeeping. With digital bookkeeping, you can immediately see how many items have been sold, the number of items remaining in the warehouse complete with the type of item. Every day a sales report will be obtained and it can be seen how much income is obtained from the business.

Second; increase consumer comfort in shopping. Customer needs to feel safe and comfortable shopping at a business premises must be facilitated. For example, it can be done with a delivery service to the consumer's premises, a non-cash transaction acceptance feature and so on. Participants in the initial stage (session I) of the training were given material on inventory of merchandise. Participants in the second stage (session II) were given material on inventory of merchandise and an explanation of how to do computerized bookkeeping to produce financial reports. After that, a Q&A session was held regarding the material presented. Finally, an evaluation was carried out to see the extent of the success of this community service program. Based on the evaluation results, it was obtained that participants had understood the explanation of the material presented. This can be seen from the many questions asked by participants.



Figure 1. Implementation of Activities



Figure 2. Photo of Participants

The relevance of this community service activity can enhance the knowledge of the community as business actors to utilize mobile phones/gadgets as supporting media for creating simple bookkeeping, and then the procedures for preparing financial reports. Meanwhile, for the service team, they can apply the knowledge they have learned. The follow-up from this service will allow the owner, as a business actor, to further develop the ongoing business unit with online marketing, which is expected to increase market share. Then it is also expected to be able to prepare financial statements for the business. So that the owner can create simple financial statements that can illustrate the financial position of the business as financial information that can be used to make business decisions to improve the business to become more developed and more advanced.

## CONCLUSION

The conclusion of this community service activity highlights the significant benefits it brought to MSME owners by increasing their knowledge of using mobile phones and gadgets as tools to support their business activities, particularly in simple bookkeeping and financial report preparation. Through the training, participants gained practical skills in utilizing mobile technology to manage their finances, which is crucial for businesses looking to maintain efficient and accurate financial records. The training focused on teaching participants how to use mobile apps for bookkeeping and guided them through the procedures for compiling financial reports. This new knowledge enables MSME owners to

track their financial transactions, understand their cash flow, and manage their business more effectively. A key takeaway is that participants can now create simple financial reports, which provide critical insights into the financial health of their businesses. These reports serve as valuable tools for making informed business decisions, such as determining profitability, identifying areas for improvement, and setting strategies for growth.

For the community service team, this program provided an opportunity to apply the theoretical knowledge they had learned in a real-world context, enhancing their teaching and outreach skills. The follow-up to this activity encourages MSME owners to further develop their businesses by integrating online marketing strategies. By leveraging digital platforms, participants can expand their market reach, potentially increasing sales and customer engagement. Additionally, the ability to compile accurate financial reports empowers business owners to make data-driven decisions that can lead to business growth and sustainability. In the long term, this training is expected to help MSME owners in the region strengthen their businesses, improving their chances of thriving in a competitive market.

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