

PROMOTING WOMEN'S ROLE THROUGH MSMEs E-COMMERCE AND DIGITALIZATION OF FINANCIAL REPORTS IN THE FRAMEWORK OF INCREASING PRODUCTIVITY

Nur Afni Yunita¹, Nurhasanah², Rany Gesta Putri Rais³, Fitri Awaliyah⁴, Meulu Asvia⁵

^{1,2,3,4,5}Faculty of Economics and Business, Malikussaleh University

*Correspondence Email: nurafni.yunita@unimal.ac.id

Abstract

The role of women experiences obstacles in mastering digital media, both in the field of marketing and creating digital financial reports, which becomes an obstacle in increasing productivity, therefore the team created training on creating e-commerce and preparing computer-based accounting financial reports. Community Empowerment Services activities are carried out using 4 (four) methods, namely the first method of identification includes theoretical study activities, the second method consists of searching for partners by conducting field observations and interviews regarding problems faced by partners within the scope of e-commerce and digitalization of financial reports. The third method is in the form of partner assistance training in the form of MSMEs E-Commerce and digital financial reports that use accounting computer applications as a means of increasing productivity. Furthermore, in the fourth method, evaluation is carried out so that the training carried out is right on target in accordance with the objectives of Community Empowerment Services activities.

Keywords : *MSMEs E-commerce, Financial Reports and Computer Accounting*

INTRODUCTION

The role of women in managing Micro, Small and Medium Enterprises (MSMEs) has begun to compete in today's business world. Women have started to become independent in entrepreneurship by opening business units. Starting from the role of family breadwinner, increasing income to channeling hobbies that make money. Based on an initial survey in Paloh Lada Village, 65% of MSMEs are managed by women. The MSMEs development line is dominated by those operating in the food and beverage sector, wet or dry cakes, fashion and furniture. Therefore, the role of women cannot be underestimated in supporting the economy in Indonesia. According to Marthalina (2018), MSMEs are businesses that have an important role in the Indonesian economy, both in terms of jobs created and in terms of the number of businesses. However, on the other hand, the role of women experiences obstacles in mastering digital media. In fact, in the current 4.0 era, digitalization really helps MSMEs in increasing business productivity. One of them is digitalization through e-commerce and digitalization of financial reports. According to Lestari in Hutabarat (2022), e-commerce is the process of using computer networks or the internet to complete purchase and sale transactions for products or services, as well as commercial activities, whether marketing, development, payment or delivery, in order to increase business income.

Furthermore, the digitization of financial reports also does not escape the limited role of women in increasing business productivity. Even though women's role is considered to be more thorough in the field of recording MSMEs finances, on the other hand, if they are faced with digital media, it will slow down business productivity. Meanwhile, the benefits of financial reports for MSMEs can be that they provide information that is used by stakeholders to consider decision making and various parties can find out about financial reports to complete certain information, as well as show accountability for actions taken by management for the resources entrusted to them (Indrayani, 2022). The use of financial information for MSMEs can make information that has an

important role in achieving business success, because financial information can be a reliable basis for making economic decisions in managing MSMEs, including decisions to buy or sell goods, setting prices and developing markets as well as applying for credit to formal financial institutions (Indriyati, 2017). The community service partners that we will implement consist of 3 (three) business units, all of which are managed by women. They are MSMEs Donut Cici, MSMEs Rumoeh Cemilan and MSMEs Empek-empek Buk Rita.

SOLUTION AND OUTPUT TARGET

The solution offered in this activity is training in creating MSMEs e-commerce as a marketing medium and training in making financial reports through digitalization media, namely using accounting computer applications. The target output of the activity is the publication of scientific works, publications on online media, Cooperation Documents and Intellectual Property Rights

METHOD

The implementation method consists of four stages. First, Identification Stage. At this stage, a theoretical study is carried out on how important the role of women as MSMEs managers is if they have expertise in e-commerce and digitalization of financial reports as an increase in productivity. Second, carry out partner selection and initial interviews with partners regarding the obstacles faced in increasing business productivity with the scope of the problem being e-commerce capabilities and digitalization of financial reports. Third, implementation of training. The training carried out is in the form of using e-commerce, namely techniques for taking photos, videos and other documentation that are interactive, beautiful and have high commercial value as well as how to convey them in online media. The fourth stage of evaluation that will be carried out is to ensure that the training activities take place in accordance with the activity plan, then carry out an evaluation of the MSMEs by ensuring that the management understands the training provided and implements the training into business activities.

RESULTS AND DISCUSSION

Implementation of Community Service activities carried out by the team in the form of training in creating e-commerce as a marketing medium and training in preparing digital financial reports using computer-based accounting for Mitra consisting of MSMEs Donat Cici, MSMEs Rumoeh Snacks and MSMEs Empek-empek Buk Rita, all of these MSMEs are managed by women. Training schedule on 18-19th October 2023 in the Waroeng Bambu VIP room. The training was attended by MSMEs managers, MSMEs employees, students and the Community Emporment Services implementation team. The form of training is divided into two activities, namely training in making e-commerce in the form of videos and posters as a product marketing tool and training in preparing financial reports using computer accounting media.

The results of the activities obtained in the E-commerce training are in the form of innovative and creative videos that can be used for partner marketing media which can be downloaded atpage:

1. Patner Cici Donut
https://drive.google.com/file/d/14j8U_04StSvoF3Z2TtTfJn3xWS1tjr3/view?usp=drive_link
2. Patner Rumoeh Cemilan
https://drive.google.com/file/d/1L_hqLDyRacqcuc0mCCuSkOJN6_hBrWw/view?usp=sharing
3. Patner Empek-empek Buk Rita
https://drive.google.com/file/d/1qBBsW2syj6kVjK9MPaPfhf_3H7qyWn9d/view?usp=sharing

The results for training in preparing financial reports are in the form of financial reports for each partner whose financial reports consist of:

1. Financial Position Report (Balance Sheet)
2. Income statement
3. Statement of Changes in Equity
4. Cash flow statement

The output of service is in the form of partners being able to master e-commerce tools, namely videos and posters used for marketing via social media for MSMEs businesses and partners being able to prepare computer-based accounting financial reports which make it easier for partners to make decisions to increase business productivity. Furthermore, the output of service is also in the form of publication of Community Service activities in the Service journal which is currently still in the process of completion, publication in mass media. This activity has been published on Unimal News with the news page

<https://news.unimal.ac.id/index/single/5222/dosen-akuntansi-unimal-Train-kaum-perempuan-bisnis-produk-umkm> next, the output is in the form of cooperation documents and implementation of cooperation with partners and Intellectual Property Rights (IPR) in the submission stage.

The resulting poster is:



Figure 1. Poster from E-commerce Training Results



Figure 2. Training Activities for Creating E-commerce and Preparing Financial Reports Based on Computer Accounting

CLOSING

Conclusion

The conclusion that can be drawn from the Community Service activities that have been carried out is that E-commerce creation training for MSME partners managed by women can provide solutions to MSME partners to increase productivity, especially in the field of product marketing. Partners can make innovative and creative videos and can make posters which are then digitized for marketing via social media such as WhatsApp, Instagram, Facebook and others. Second, training in preparing financial reports for MSME partners can provide financial solutions. Partners already know exactly the Company's finances, profits achieved, debt, capital, cash flow and other financial information which greatly influences decisions in increasing business productivity.

Suggestions

Suggestions that can be given are that there is a need to expand partners by taking a wider sample. Additional assistance is needed, such as managing packaging that is more attractive and has high selling power. business actors to receive training, especially businesses managed by villages (Village-Owned Enterprises/Gampong), and improve broader activity schemes such as the Village Development scheme so that they can accommodate all business actors in the Village.

Acknowledgments

The author would like to thank the Rector of Malikussaleh University through the head of (LPPM) for providing opportunities and financial support for this service activity. Thank you Mr. Keuchik Gampong Paloh Lada for granting the location permit for service. Thank you to the partners and all parties who contributed to the implementation of the activity.

REFERENCES

- Fitari, T., & Hartati, L. (2022). Analisis Penerapan Digitalisasi Laporan Keuangan pada Usaha Kecil (Studi pada Usaha Kecil Kuliner di Kota Pangkalpinang). *Equity: Jurnal Ekonomi*, 10(1), 72-84.
- Hutabarat, M. P. A., Yunita, N. A., Putri, R. G., & Indrayani, I. (2022). Pengaruh Modal Usaha, Penggunaan Informasi Akuntansi Dan Sistem Penjualan *E-commerce* Terhadap Kinerja Keuangan Usaha Mikro Kecil dan Menengah (Studi Pada Usaha Mikro Kecil dan Menengah Di Kota Lhokseumawe). *Jurnal Akuntansi Malikussaleh (JAM)*, 1(1), 1-15.
- Indrayani, I., Murhaban, M., Nurhasanah, N., Hanif, H., & Abidin, Z. (2022). Pendampingan Penyusunan Laporan Keuangan UMKM Dan Optimalisasi Potensi Desa Panggoi, Muara Dua, Lhokseumawe. *COMSEP: Jurnal Pengabdian Kepada Masyarakat*, 3(1), 62-67.
- Indriyati, M. (2017). Pengaruh Kualitas Laporan Keuangan Dan Pemberian Kredit Terhadap Perkembangan UKM Gerabah Kasongan. *Prodi Akuntansi Universitas PGRI Yogyakarta*
- Marthalina, M. (2018). Pemberdayaan Perempuan Dalam Mendukung Usaha Mikro, Kecil, Dan Menengah (UMKM) Di Indonesia. *J-3P (Jurnal Pembangunan Pemberdayaan Pemerintahan)*, 43-57.
- Putri, P. K. B., Yudhanegara, D., & Fadilah, R. (2021). Digitalisasi Keuangan UKM (Studi Kasus CV. Madu Mekar Purwakarta). *Jurnal Riset Entrepreneurship*, 4(2), 1-8.

Setyorini, D., Nurhayaty, E., & Rosmita, R. (2019). Pengaruh Transaksi Online (*E-Commerce*) Terhadap Peningkatan Laba UMKM (Studi Kasus UMKM Pengolahan Besi Ciampea Bogor Jawa Barat). *Jurnal Mitra Manajemen*, 3(5), 501-509.