



TRAINING AND MENTORING OF UMKM IN PREPARING FINANCIAL STATEMENTS USING ACCOUNTING COMPUTER APPLICATIONS

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Abstract

Community Service activities are carried out with Donat Cici . The main objective of this community service activity is to improve the soft skills of MSME managers to compile financial reports both manually and digitally using Computer Accounting applications to facilitate business activities and decision making. The output produced in PKM activities is the expertise and ability of MSME managers to record transactions in the form of journals to compile financial reports both manually and digitally which helps the manager's business to be more efficient.

Keywords: *Financial Statements, Zahir Accounting, Computer Accounting*

1. INTRODUCTION

Micro, Small and Medium Enterprises (UMKM) are one of the supporting joints of economic development in Indonesia besides cooperatives. UMKM are expected to increase the creativity and ability of the community in channeling their ideas and creations by utilizing available natural resources. According to Presidential Decree No. 19 of 1998, UMKM are small-scale economic activities that need to be protected and prevented from unfair competition. UMKM are productive businesses owned by individuals or business entities that have met the criteria as micro businesses. Based on Law No. 20 of 2008, in accordance with the definition of UMKM, the criteria for UMKM are distinguished including micro, small and medium enterprises. According to Rudjito (2003), UMKM are businesses that have an important role in the Indonesian economy, both in terms of employment created and in terms of the number of businesses.

The development of UMKM in Lhokseumawe City in 2022 increased to 2,354 business units. This provides fresh air for the economy and increases people's income. MSME players continue to innovate and improve business strategies as competitiveness in the business environment. The development of UMKM did not escape the encouragement of the Lhokseumawe City Government in facilitating. One of the breakthroughs of the "Sunday Festival" where the City Government facilitates all UMKM to market products every Sunday in downtown Lhokseumawe, encouraging UMKM to develop.

The benefits of financial reports for UMKM can be a provider of information used by stakeholders to consider decision making and various parties can find out financial reports to complete certain information, and show the accountability of actions taken by management for the resources entrusted to them (Indrayani, 2022). The utilization of financial information for UMKM 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 UMKM, including decisions to buy or sell goods, set prices and develop markets and apply for credit to formal financial institutions (Indriyati, 2017). But on the other hand, based on initial observations obtained, most UMKM still record very simple financial reports. The reports presented are only income and expenses so that the company's performance is only based on the estimates of the owner or manager of UMKM. Therefore, the purpose of this PKM activity is to provide training and assistance for preparing financial reports using computer applications. This PKM aims to make partners able to compile financial reports so that it makes it easier for partners to make decisions.

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Partners in this PKM activity are engaged in culinary in the form of wet cakes. Donat Cici UMKM has been moving for approximately 4 years. The sales turnover is estimated to be an average of Rp.1,000,000 per day. Apart from selling in their own shop, UMKM also market their products at the Jabal Nur Paloh Lada pasantren canteen. Turnover has increased every year and these UMKM already have special customers so that products are always sold. But on the other hand, the manager is not very proficient in preparing financial reports. So far, what has been done is only a simple record of income and expenditure of funds so that the manager does not know exactly how much net profit from each sales turnover. Based on the partner's problems above, the implementation team provides solutions to partners to assist in preparing financial reports both manually and digitally using accounting computer applications through Independent Community Service (PKM) activities.

2. LITERATURE REVIEW

Skill is the ability to use reason, thoughts and ideas and creativity in working on, changing or making something become more meaningful so as to produce value from the results the job. There are also other meanings that define that skill is an ability to translate knowledge into in practice so that the desired work results are achieved (Tommy Suprpto, 2009). Basic skills (basic literacy skills), are basic skills that everyone must have, such as reading, writing, arithmetic and listening (Hendro, 2011).

According to Doyle (2005: 76) usage skills Computers are defined as “an individual's judgment of their capabilities to use a computer.” Computer usage skills are defined as judgment of a person's capability to use a computer/system information/information technology. According to Indriantoro (2000: 1) a person's computer skills defined as “ability in the use of computer applications, operating system, file handling and hardware, data storage and use of keyboard keys.” A person's skill in use computers are used as a proxy for an individual's internal control information technology context, for example someone who has a level high computer skills feel stronger in control the activities carried out in the use of information technology are compared with people who have a level of computer skills (self efficacy) low (Horvat, et.al, 1996). Based on these definitions, it can be explained that expertise in using a computer shows a person's mastery of Computers relate to software packages, computer programs which is supported by good talents obtained through natural talents or by learning. A person's skill in using a computer arises from a person's judgment regarding their abilities owned so that someone feels that the tasks are difficult involving the use of a computer can be handled easily.

3. METHOD

This program is carried out at UMKM Donat Cici Dewantara Gampong Paloh Lada which is only 2 km from the Reuluet Campus of Malikussaleh University. This service program is implemented in several stages consisting of:

1. Donat Cici UMKM partners do not yet have financial reports either manually or digitally.
2. Donat Cici's UMKM partners lack of training for productivity development.

Step 1 Guidance and Mentoring Method

This guidance and assistance activity in preparing simple financial reports is very important because one of the objectives of the PKM program is to form an economically independent group. Therefore, the partner groups in this program are community groups who will start businesses in groups.

Step 2 Training Method

This training activity will be carried out by dividing students into several groups, and will be facilitated by a tutor for each group. This training is considered important to carry out so that students after graduating will have skills that can be used to find more decent work.

Step 3 Post-Training/Mentoring



Post-training assistance is an important stage to carry out, apart from that, in this stage an evaluation will also be carried out regarding the results of the training that has been completed. Evaluation can provide an overview for the team to assess whether the training has been carried out optimally or not.

4. RESULTS AND DISCUSSION

4.1 Contents of Discussion Results

According to Hadiwinata, an object is a scientific target to obtain data with specific purposes and uses about an objective, valid and reliable thing (certain variables). Thus, the object of this activity is MSME actors, UMKM are productive businesses owned by individuals or business entities that have met the criteria as micro businesses in the form of Donat Cici UMKM engaged in wet cake culinary which is located at Jl. Medan-Banda Aceh, Paloh Lada Village, Dewantara District, North Aceh.

Independent PKM activities were carried out on June 23-24, 2023. The PKM Implementation Team consists of 7 (seven) lecturers from the Faculty of Economics and Business, Accounting study program and assisted by 2 (two) students who carry out administrative order. PKM activities aim to provide solutions to partner problems in the form of assistance in preparing financial reports manually and preparing financial reports digitally through accounting computer applications. The method of implementing PKM activities consists of: Observation is the activity of seeing and observing the object of research to determine the influence, development, impact, and so on. In this case, observation can be done in various ways. Starting from observation of the direct object, observation by directly involving yourself in the field, to observation by reviewing library references (Pratiwi, 2022).

An interview according to Sugiyono (2018) is a meeting of two or more people to exchange information and ideas through questions and answers, so that meaning can be constructed in a certain topic. PKM activity interviews use unstructured interview techniques, namely free interview techniques in the form of outlines of problems asked to partners regarding the outlines of the problem. Independent PKM activities carried out by the TEAM are in the form of; Providing knowledge and preparation in making financial reports, explaining the accounting cycle, c. Assisting the preparation of financial reports manually, d. Assisting in preparing financial reports digitally using accounting computer applications.d. Evaluasi

The evaluation of PKM activities aims to ensure that the objectives of the activity are in accordance with the plan. So that the PKM activity implementation team can provide solutions to partner problems in the form of preparing financial reports both manually and digitally using accounting computer applications. According to Munawir (2010), financial statements are a form of reporting consisting of a balance sheet and profit and loss calculation and a statement of changes in equity. The balance sheet shows or describes the total assets, liabilities and equity of a company at a certain date. While the profit and loss calculation (report) shows the results achieved by the company as well as the expenses incurred during a certain period, and the statement of changes in equity shows the sources and uses or reasons that cause changes in the company's equity.

Influence and Impact of Activities

The training activities that have been carried out will be evaluated by the service team by carrying out a test of practical understanding of using the Zahir application to facilitate the preparation of financial reports. The influence and impact of service activities for students is improving students' skills in using financial report preparation applications, which will later be useful for them in running a business or helping other parties' businesses in preparing financial reports.

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5. CLOSING

5.1 Conclusion

Community service activities located at UMKM Donat Cici Dewantara Gampong Paloh Lada have been successfully carried out. The time required to complete this activity is approximately 2 working weeks. The activity participants were very enthusiastic in the process of implementing this service activity, so that the activity ran smoothly and without problems.

5.2 Suggestions and Acknowledgments (if any)

The recommendation that the team can give is that next time capacity building activities for using accounting applications like this can be followed by all teachers who teach economics in each school.

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