

THE CREATION OF UMKM GROW THROUGH ASSISTANCE WITH BASIC ACCOUNTING AND MARKETING DIGITALIZATION IN THE MSIB BATCH 6 PROGRAM AT ASOSIASI PENGUSAHA INDONESIA (APINDO) LAMPUNG REGIONAL FOR UMKM GHANIAS CAKE IN BANDAR LAMPUNG

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Abstract

Internship Program and Certified Independent Study (MSIB) batch 6 activities at the Indonesian Employers' Association (APINDO) aim to enable UMKM in the Lampung region, especially Ghanias Cake UMKM in Bandar Lampung, to grow and advance in class, as well as support the government's micro, small, and medium enterprise development program. In this UMKM we found several phenomena, including the preparation of financial reports using traditional methods so that the reports produced were incomplete calculation errors often occurred and marketing was still a very conventional strategy marketing so the market was very small. These activity goals are to assist UMKM in making financial reports according to accounting standards and implementing digital marketing to make the market available wider. The implementation method are carried out comprehensively, starting with informing about the problem, providing learning and assistance, from making financial reports, and expanding market areas with online marketing (digital marketing) as an effort to achieve one of the SDGs goals, Decent Work and Economic Growth. This activity's goals are to create widespread and sustainable economic growth and positively impact not only the target community but also the students and universities.

Keywords: *Internship Program and Certified Independent Study (MSIB), UMKM (Micro Small and Medium Enterprises), Digital Marketing, and Basic Accounting*

1. Introduction

The Ministry of Education, Culture, and Research and Technology has launched the "Independent Campus" program to help students gain the necessary knowledge and experience. This program is intended to provide students with better preparation to face the modern world of work in the future (Sari & Syofyan, 2021). These program goals to provide diploma and bachelor-level college graduates according to industry needs through Certified Internships. In this program, students can choose company partners who are already registered in the Certified Internship program that they want to intern with. Based on Ministry of Home Affairs Regulation Number 6 of 2020, it regulates apprenticeships in the country, which allows students to choose an apprenticeship program for their study plans and is the right choice for undergraduate education (Mariati, 2021). The Certified Independent Study and Internship (MSIB) activity program allows each participant to convert a maximum of 20 credits. The Indonesian Employers' Association (APINDO) is one of the partners participating in the Certified Internship program with a Business Consultant position for UMKM who join the association. UMKM contributes 60.3% of Indonesia's GDP and UMKM plays an important role in the economy. In addition, micro, small, and medium enterprises (UMKM) account for 97% and 99% of total employment. According to an analysis

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by the UKM Center from the Faculty of Economics and Business, University of Indonesia, two main obstacles hinder the growth of UMKM, including capital and marketing problems (UKM Center, 2020).

The perpetrators are unable to expand their businesses due to difficulties in obtaining funds. To gain access to funding, financial books must be available and readable. In this situation, the business owner must have financial administration and records in running his business. Many UMKM are not proficient in accounting and do not have clear, orderly, and regular financial bookkeeping. This is very dangerous, especially for UMKM that do not have large capital because they cannot know the profits or losses generated by their business (Rayyani et al., 2020). Additionally, capital lenders such as banks will avoid businesses that cannot provide information about their business performance. Banks can assess future business prospects with clear and readable financial books (Priharto, 2020).

The next main problem is marketing which is also often experienced by UMKM, especially in the digital marketing sector. Digital marketing is a marketing strategy that uses digital media via the internet, using media such as social media, the web, and digital television. Digital marketing is the right solution for small and medium enterprises (UMKM) to increase their marketing network widely. In the current internet era, the use of technology and social media can be used to carry out effective promotions. UMKM must adapt to opportunities for society's needs, such as digitalizing their business by using the social media they have (Astuti, 2020). With the increasing number of internet users in Indonesia, current business developments have shifted from conventional systems to digital systems. In marketing strategies, the use of social media can help consumers feel more comfortable.

This is one of the advantages of using social media, consumers can make transactions more quickly and efficiently (Ana, Lailatul, et al, 2022). One of the things that hinders social media marketing is that the level of knowledge regarding the digital marketing mindset possessed by UMKM business people is still very low, especially those who focus on the business objects being marketed. The digital marketing mindset consists of five mindsets, namely goals, strategy, products, research, and business capital. With these five things, UMKM businesses can create brand awareness, brand loyalty and increase brand authority in their business. Not all UMKMs in Indonesia can change their marketing patterns to digital marketing, according to Kurniawan and Asharudin (2018). UMKM must be careful in choosing and using social media that suits their business target market so that the strategy used can achieve the stated goals (Wardhana, 2015). Until now, this issue that still needs attention is the public's or entrepreneurs' awareness about utilizing digital media to develop their business.

Ghantias Cake is one of the UMKM that operates in the food sector with a focus on making cakes, bread and also cookies which has been established since 2017. This UMKM is located in Perum Wisma Mas Blok G1 No. 1, Beringin Raya, Bandar Lampung. The business in the food sector, especially cake making, was started by the owner due to business failure in the coffee, chocolate and cassava farming sector in Gisting District Tanggamus Regency, Lampung Province. However, in 2013 El-Nino occurred which caused this business to be destroyed and the harvest failed, causing all property to be sold out. This UMKM owner thought of a way to rise from adversity and found a hobby of baking and cooking from his wife and took the initiative to start a cake and bread making business.

Even though they have been around for a long time, these UMKM find it difficult to manage their finances and digital marketing. According to the owner, the limited accounting knowledge involved in the financial recording process is very minimal and there is a lack of information regarding the operation of social media as an optimization of the marketing strategy they have. Therefore, training and mentoring is one of the keys to empowering micro businesses to increase the capacity of micro business actors in terms of financial management and marketing. The internship program that we want to carry out is to provide training and assistance with financial recording until financial reports are obtained that follow SAK EMKM for UMKM and the application of digital marketing for the effectiveness of marketing owned by UMKM.

2. IMPLEMENTATION METHOD

Implementation of a service internship program for UMKM Ghaias Cake which has its address at Perum Wisma Mas Blok G1 No 1 Beringin Raya, Kemiling, Bandar Lampung. This mentoring-based internship activity will be carried out from March 2024 to June 2024.

The method applied in this internship program involves several stages structured in a framework, as follows:

2.1. Preliminary survey

This service-based internship program begins with a preliminary survey. The results of the initial survey and interviews conducted with UMKM Ghaias Cake found that this UMKM does not have financial reports that comply with accounting standards and still uses traditional methods in recording its financial transactions. Then UMKM also have not implemented digital marketing optimally.



Figure 1 first interview and identification of problems in UMKM Ghaias Cake



Figure 2 financial reports or financial records held by the UMKM Ghaias Cake

2.2 Discussion with group friends to determine effective teaching modules

The right teaching module used to be applied to UMKM, especially Ghaias Cake UMKM, must use basic and simple modules to be easy to follow, understand, and apply by UMKM. The teaching

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module that we have prepared to improve things from a financial perspective is the preparation of financial reports in the form of cash flow reports, profit and loss reports, capital changes reports and balance sheets. For the teaching module, improvements in financial administration include making asset lists, employee lists, stock cards for raw materials and finished materials. To improve digital marketing, we optimize the use of social media, especially TikTok and Instagram, use Google Trends and apply appropriate copy writing to the products sold by UMKM Ghani's Cake.



Figure 3 Discussion regarding teaching modules and the creation of work programs

2.3 Procurement of tools to assist.

The tools used for this assistance include Microsoft Excel applications, Google Trends, social media, especially Instagram and TikTok business, and AI to make copywriting easier.

2.4 Partner Participation

UMKM Kue Ghani's contributed by preparing a place for community service, a place used for training and assistance in making financial reports and digital marketing. UMKM must also be active during the mentoring process. This assistance will be carried out for 3 months from March-June 2024 located at Perum Wisma Mas Blok G1 no 1 Beringing Raya, Kemiling District, Bandar Lampung City, Lampung Province.

2.5 Evaluation of Program Implementation

At this point, team members visit the training participants' places of business to assess the extent of their business financial management's outcomes and monitor the implementation of the activities. Then, to what degree has digital marketing been applied, such as social media optimization, the use of Google Trends, and copywriting, which UMKM have employed to market their products using social media content? At this point, the Lampung Regional APINDO staff continuously monitors a work evaluation that lasts for three to four months and records financial transactions made by UMKM.

2.6 Report Writing

The community service report aims to account for the services provided to the community public. The report contains the results of community service, such as scientific articles, media publications, etc other externals.

3. RESULT AND DISCUSSION

At UMKM Ghanias Cake, located at Perum Wisma Mas, Blok G1 No 1, Beringin Raya, Kemiling District, Bandar Lampung City, an internship based on community service and mentoring took place from March 11 to June 22, 2024. Technically, the all-staff meeting on Thursday went smoothly, and all staff attended training in recording daily transactions and disseminating financial reports. The purpose of this short question and answer is to find out how far the participants, who are UMKM employees, understand the concept of money and finance. From the results of the question and answer session, it was discovered that the participants already had basic knowledge about finance and the importance of financial management, but did not yet understand how to do it. Then, after introducing financial reports, the material continues The accounting cycle begins with recording daily transactions from existing transaction evidence such as notes, receipts, invoices, etc. Then it is periodically included in the journal according to the type of transaction. The balance of each journal will be recorded in the ledger at the end of each month. From the general ledger, a balance sheet is then prepared and ends in the preparation of financial reports.



Figure 4 Activities provide training and assist UMKM Ghanias Cake regarding the preparation of financial reports

After delivery of the material, each staff member UMKM is educated in stages on how to enter accounts into accounting journals and financial reports. Additionally, we have created templates for an income statement, a statement of changes in capital, and a balance sheet—beginning and ending. Furthermore, UMKMs are asked to make monthly profit and loss reports based on the results of recording daily transactions. This means they have to make monthly accumulated income reports, monthly accumulated production costs, and salary reports. After that, they will have the data necessary to fill out an income statement.



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Figure 5 Ghanias Cake UMKM Financial Report (Cash Flow Report, Profit and Loss, Balance Sheet and Changes in Capital)

Then we also provide assistance to create several administrative documents that are not available in the UMKM, such as a list of fixed assets, stock cards for raw materials and finished goods and a list of employee salaries.

Tanggal	Nama Barang	Qty	Harga Satuan	Jumlah (RpK)	Perkiraan umur (B)	Penyusutan per tahun (RpK)	Nilai Sisa per tahun (RpK)	Keterangan
01-Jan-19	Plant Mixer Moohan	3	280.000	840.000	3	280.000	560.000	
	Plant Mixer 15 kg	2	3.700.000	7.400.000	3	2.466.667	4.933.333	
	Plant Mixer 3 kg	1	2.700.000	2.700.000	3	900.000	1.800.000	
	Plant Mixer 8 kg	1	3.800.000	3.800.000	3	1.266.667	2.533.333	
	Plant Mixer 2 kg	1	1.700.000	1.700.000	3	566.667	1.133.333	
	Spindel	1	8.000.000	8.000.000	4	2.000.000	6.000.000	
	Spatula	6	18.000	108.000	4	27.000	81.000	
	Penyang	40	88.000	3.520.000	4	880.000	2.640.000	
	Penyang	18	80.000	1.440.000	4	360.000	1.080.000	
	Spuit	24	8.000	192.000	4	48.000	144.000	
	Timbangan Digital	8	28.000	224.000	4	56.000	168.000	
	Panci Cetak	10	3.000	30.000	4	7.500	22.500	
	Servis Teker	2	18.000	36.000	4	9.000	27.000	
	Talung Cetak	4	178.000	712.000	4	178.000	534.000	
	Kulkas	2	600.000	1.200.000	4	300.000	900.000	
	Kompor	2	300.000	600.000	4	150.000	450.000	
	Cukur	1	180.000	180.000	4	45.000	135.000	

Figure 6 Preparation of other administrative documents (fixed asset list, , stock cards, etc.)

The next problem for UMKM Ghanias Cake is related to the inability to penetrate a wider market than the local market. We offer a solution to this problem by optimizing marketing through social media so that the market becomes wider regionally, nationally and even internationally. To achieve this, several steps need to be taken, including:

1. Create keywords that are interesting and easy to reach.
2. Create a content planner and also an interesting content concept.
3. Create descriptions or copywriting that can increase the enthusiasm of potential buyers.
4. Conduct Live Streaming to attract consumer interest in UMKM products.
5. Make attractive offers for our products and promote them through social media.

In looking for interesting keywords. We recommend that UMKM use the Google Trend application. Where UMKM can enter several keywords that they think are interesting and popular, then UMKM can compare these keywords with other keywords so that it can make it easier to determine the right keywords for the product.

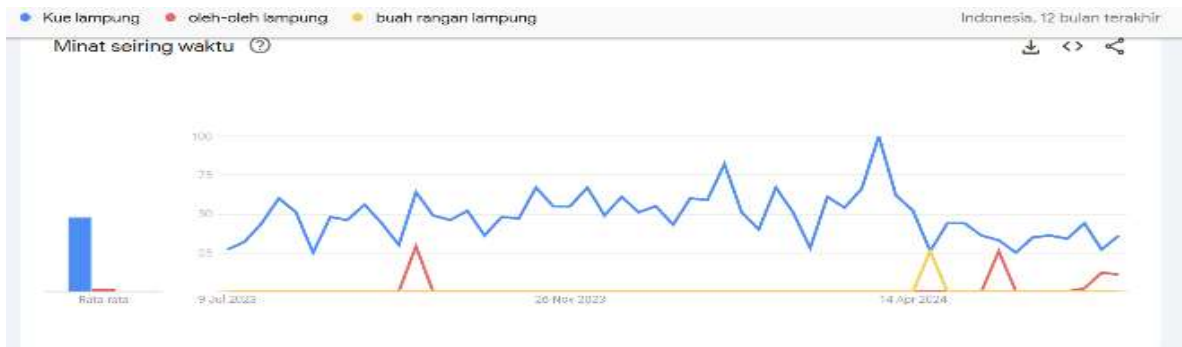


Figure 7 UMKM apply Google Trends to find keywords for their produk

Apart from that, we also provide teaching on how to use AI, in creating product descriptions and planning content which can be used by UMKM in determining what content concepts and themes can be created to increase performance and sales through social media



WEEK	D&A session	Post Instastory produk	Up content	Mengadakan diskon produk	Behind-the-scenes content	Tips, tricks
01	03	04	05	06	07	01
02	09	10	11	12	13	08
03	16	17	18	19	20	15
04	23	24	25	26	27	22
05	30					29

Figure 8 Make Content Planing for Digital Marketing.

We also teach marketing using the live streaming method on social media to UMKM in marketing their products. The assistance we provide is in the form of how to create an attractive CTA (Call To Action) during live streaming and also how to understand the product, as well as how to attract and maintain the audience's attention during the live streaming process.



Figure 9 UMKM Ghanias Cake markets its products by live streaming on social media

While assisting, UMKM gain many benefits, especially from the marketing and financial sectors. Where UMKM Ghanias Cake has been able to market its products digitally and reach a wide market and has been able to increase turnover significantly, and UMKM has also been able to make good financial reports which include profit and loss reports, cash flow, changes in capital and balance sheets. This UMKM already has other administrative documents to support the performance of the UMKM. UMKM Ghanias Cake can get access to additional capital by taking out credit from Indonesian Central Banks.

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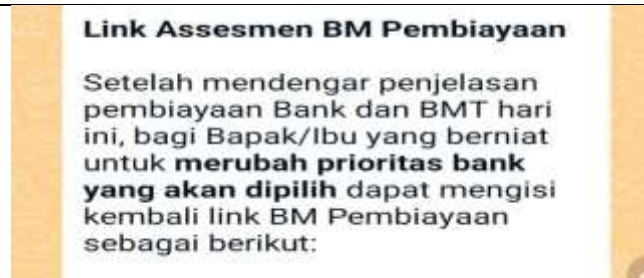


Figure 10 Get the opportunity for BI credit financing

4. CONCLUSION

After seeing how the program runs, it can be said that the partners and members are very involved and the program is running well. UMKM complete financial and administrative reports make them more trusted by customers and other parties. They can also gain access to additional capital from investors and banking institutions. In addition, to expand markets, improve local product branding, and increase revenue, digital marketing is very important. Through this mentoring program, we can create growing UMKM and strong students.

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