

SIMPLE ACCOUNTING TRAINING FOR MSMES GARMENT ENTREPRENEURS TO IMPROVE BUSINESS PERFORMANCE

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Abstract

Small and medium enterprises (MSMEs) have a major role for economic growth and development in Indonesia. One of the problems of the low competitiveness of traditional business actors (MSMEs) is the limited ability of business actors to manage the finances of business organizations. This study aims to provide basic accounting knowledge in helping the economy of micro, small and medium enterprises (MSMEs). The research was conducted on the garment home industry located in Cikadut, Mandalajati sub-district, Bandung city, West Java province. The target of this training is to deliver a concept and framework for how to later organize or develop an Organization or Business Unit with Financial Reports as basic knowledge or fundamentals in decision-making. In the Basic Accounting Training, it is expected to be able to understand the basic concepts of accounting well. There are three main materials about the basic concepts of accounting that must be mastered in the Basic Accounting Training, namely the understanding of assets, liabilities, and equity. From the three materials, it is hoped that knowledge of assets, liabilities, and equity will make it easier to understand all the problems that will be encountered in accounting. Basic Accounting Training will provide an important foundation and have a great influence on their success in making good decisions with good financial information.

Introduction

Small business or business is an important thing in supporting the economy of a country in addition to supporting the smooth operation of large companies that act as suppliers and consumers. What is meant by a small business can be seen from two factors, namely the number of employees employed and the total sales turnover per year. Small businesses are operated and owned independently and do not dominate the market. In accordance with Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs). Micro Enterprises are productive businesses owned by individuals and/or individual business entities that meet the criteria for Micro Enterprises as regulated in this Law.

The role of MSMEs in the economy is very large, especially in creating job opportunities, helping to increase economic growth which is very fast measured by comparing, [Gross National Product](#) (GNP), the current year with the previous year. GNP is the value of all goods and services produced by an economy in a certain period.

Community service (PKM) that is carried out is to provide basic accounting training for MSME garment entrepreneurs whose goal is to improve business performance. Training can also be a process of changing the attitudes and behavior of a person or group of people in an effort to mature humans through teaching and training efforts, processes, actions, and ways of educating. Learning is a process of teaching and learning activities that also play a role in determining the success of student learning. Learning is a process in which there are interaction activities between teachers and students, both direct interactions such as face-to-face activities or indirectly by using various learning media [1] Training is not only aimed at achieving learning outcomes, but also involves the learning process that occurs within the child. The process and learning outcomes are two interrelated things, where the results are the result of the process [2]. Both the process and learning outcomes, both must run in balance.

Accounting is one of the sciences that is in great demand by society today. From the results of [3], it is stated that the average person chooses to study accounting, driven by their desire to become professionals in the accounting field, driven to be very much needed by many organizations and companies, especially in Indonesia.

Accounting education in Indonesia aims to produce graduates with high ethics and morals. Various efforts were made to introduce professional values as a professional accountant to students. In an effort to develop accounting education based on professionalism, feedback is needed regarding the current conditions, namely whether accounting education in Indonesia has sufficiently formed positive values for accounting students.

Basic Accounting Training can teach you how to build a concept and framework of how to later manage or develop an Organization or Business Unit with financial statements as basic knowledge or fundamentals in decision making.

In the Basic Accounting Training, it is expected to be able to understand the basic concepts of accounting well. According to [4] there are three main materials about the basic concepts of accounting that must be mastered in the Basic Accounting Training, namely the understanding of assets, liabilities, and equity. From the three materials, it is hoped that knowledge of assets, liabilities, and equity will make it easier to understand all the problems that will be encountered in accounting. Basic Accounting Training will provide an important foundation and have a great influence on their success in making good decisions with good financial information.

[5] explained that the knowledge of business owners about accounting information still needs to be developed. MSMEs face various obstacles or problems, among others, due to low levels of education, business training, managerial experience, lack of

understanding of the reliability of financial statement characteristics. Therefore, it is necessary to make efforts to increase the knowledge of MSME actors in terms of accounting, as well as efforts to improve them so that they are able to use existing accounting information, so as to improve the quality of making various decisions they make. Accounting knowledge possessed by small and medium business owners will provide many benefits in the use of accounting information. Low accounting knowledge will cause the business being run to experience management failure so that it is very difficult for business actors to determine what policies to take [6]. Accounting knowledge is also a factor that affects the use of accounting information. This can be seen from the opinion of [6] which states that the occurrence of problems in the application of accounting is due to the lack of knowledge of company owners about accounting. The owner's low knowledge of accounting causes many small companies to fail. Efforts to improve the performance of MSMEs are absolutely necessary in order to maintain the stability of the national economy, one of which is through the application of an accounting information system [7].

Constraints that are being faced by partners are the lack of accounting knowledge owned by organizational managers and the recording of organizational assets is also only recorded as simple knowledge, so that decision making still relies on experience and intuition.

There are still many MSME actors who do not realize the importance of neat financial records and bookkeeping. In fact, with bookkeeping, business actors can find out whether their business is healthy or not. In fact, in the current digital era, most MSME actors are still "blind" in accounting. As a result, it is natural that many of them do not have bookkeeping in their businesses which have the potential to grow.

Describe the research results of the PkM team related to the activities to be carried out. Their desire to learn basic accounting that is easy to understand in order to be able to make simple financial reports so that they can calculate assets and the financial strength of their organization. Therefore, the solution offered to overcome these obstacles is by providing training and assistance to Basic Accounting partners. It is hoped that by applying Basic Accounting Knowledge, partners can reach a wider market considering that many consumers are currently switching to a wider market.

1.2 Purpose of PkM

Departing from the problems that are being faced by MSME actors above, it is necessary to take a solution to solve this series of problems, by providing training and assistance for financial managers of MSME actors as objects of research.

The purpose of this community service is to provide motivation and provide views (directions) so that conventional UMKM business actors with basic accounting knowledge can develop their businesses, so that they are no longer just surviving with existing conditions but are an opportunity that is expected to be the outcome of being able to improve turnover and marginal profit. In addition, the purpose of this PkM is to find out the extent of knowledge and understanding of MSME actors about financial management in their business organizations. And the extent to which the ability of MSME actors in applying basic accounting understanding can provide benefits and benefits for their business as well as become their opportunity is no longer a threat.

II. Methods of Implementation of Community Service

Identification of problems obtained through observations, surveys and interviews with partners has been described in the previous section including a description of the

solutions offered to business partners to overcome the problems being faced. Realizing solutions to partner problems requires the right implementation method so that it produces a real impact and can be used in business development in the future. Therefore, there are several implementation methods carried out by the community service team to realize the solutions offered as follows,

In the implementation of simple accounting bookkeeping training, an approach is taken to CV SBJ business actors located in Cikadut, Mandalajati District, Bandung City with proposers to prepare materials related to accounting bookkeeping. Approach Method The methods used in this activity include:

- a) Lecture Contains briefing activities about simple accounting bookkeeping explanations. What is done online.
- b) Discussion Contains discussion activities on topics that can be raised in simple accounting bookkeeping training.
- c) Training Contains activities on how to record accounting books including daily recording, journaling, balance sheets and profit and loss reports.
- d) Questions and Answers Contains question and answer activities about problems or obstacles faced in the process of recording the accounting books of the business they are running.

III. Results and Discussion

PkM Activities carried out include, the implementation of Basic Accounting Knowledge Training For partners, it is hoped that with the solution offered through this community service program, this business group can take advantage of the opportunity to better manage the finances of Business Organizations, this can increase their income by attracting the widest possible number of consumers and at a more efficient cost.

By providing early stage training_Based on the problems that are being faced by the partners, this activity is a solution step to solve the series of problems. Namely by providing training and mentoring for garment business managers by providing basic knowledge of Accounting training, namely an understanding of assets, liabilities, and equity. From these three materials, it is hoped that having a good mastery of assets, liabilities, and equity will make it easier to understand all the problems that will be encountered in accounting.

Table 1

PkM Objectives, Indicators and Instruments

No.	Objectives of	Indicators	Instrument
1.	Improving knowledge and understanding of accounting bookkeeping	Knowledge and understanding of basic accounting. Increase knowledge and understanding of accounting bookkeeping through: <ol style="list-style-type: none"> a) Motivation to keep records of transactions that occur every day. b) Motivate business actors to be able to record accounting books. c) Motivation to develop business activities through additional bank loan capital 	Questionnaire

2.	Increase knowledge and understanding of the need for accounting books	Know and understand the importance of accounting books	Questionnaire
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The benefits for participants obtained from this activity are:

1. MSME actors who become participants know and understand the importance of Basic Accounting Knowledge for their businesses which are part of managing business organizations.

2. MSME actors who are participants can practice directly how to use Basic Accounting Knowledge;

3. MSME actors who become participants can be inspired and motivated to learn and use Accounting Knowledge in the management of Basic Accounting.

IV. Conclusion

MSME actors participating in Community Service Activities will be carried out on Medium Enterprises (SMEs) engaged in the garment sector, located in Ckadut, Mandalajati District, Bandung City, West Java Province, gaining basic knowledge of optimizing the management of garment production management which is constrained by accounting knowledge Base. This activity helps to increase the marginal profit of their business by expanding (expansion) marketing gained after understanding basic accounting knowledge. The role of Basic Accounting Knowledge today is not only the ability to calculate, record and make financial reports but also The target of this training is how to acquire basic accounting skills, set attractive prices, distribute products easily, and retain existing customers while still adhering to the principle of customer satisfaction. so that it is expected to attract consumers as widely as possible to increase profits and reduce operational costs so as to provide competitive prices.

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