

Training on the Implementation of Accounting for MSME Business at SMK N 1 Tempel

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ABSTRACT

This activity provide knowledge about accounting for MSMEs for SMK N 1 Tempel students who will take part in the Field Work Practice program. Large number of MSME who have difficulties in financial recording and calculating Cost of Goods Sold. Thus, they have difficulty in assessing whether their business is profit or loss-making. The purpose of this community service is to provide knowledge to students while FWP in MSMEs about accounting and simple bookkeeping skills so that they are able to prepare financial reports. This activity is carried out using a training method consisting of preparation, assessment, implementation, and evaluation stages. The results achieved from this activity are delivering knowledge and bookkeeping skills, calculating COGS and preparing MSME financial reports.

INTRODUCTION

Executive order no. 9 of 2016 on the Revitalization of Vocational High Schools emphasizes the importance of preparing skilled and character-driven human resources starting from Vocational High School, in order to contribute to national development and drive Indonesia's economic growth (Subijanto et al., 2019). One way to improve the quality of human resource is through education (Mei et al., 2024). Resources currently needed is for a workforce that is skilled, competitive, and has the willingness and ability to excel in the global market. Accounting student at Vocational High School need to be equipped with necessary skills upon graduation, so that they are prepared to compete in the job market (Rukmini, 2023). In this regard, the vocational high school curriculum is aligned with the needs of the business and industrial sectors (Tri Soni, 2023). One example of aligning the vocational high school curriculum with industry needs is the implementation of Field Work Practices at the end of the study period.

One of the industries that can serve as a medium for implementing the Field Work Practice program is Micro, Small, and Medium Enterprises (MSMEs). This is based on the historical fact that MSMEs were able to survive during the 1998 monetary crisis (Farhan et al., 2020). Despite receiving little attention at the time, MSMEs managed to endure the economic turmoil and played a key role in driving the economy with their own resilience (Gustika & Susena, 2022). During this period, nearly 80% of large enterprises went bankrupt, and many carried out mass layoffs. However, MSMEs were less affected and, in fact, contributed significantly to reducing unemployment. Therefore, the success of MSMEs in sustaining and improving Indonesia's economy lies in their ability to operate independently without bearing significant burdens during the crisis.

As of now, the number of MSMEs has increased rapidly, with employment opportunities created by MSMEs accounting for up to 99% (Anatan & Nur, 2022; Gustika & Susena, 2022). Therefore, it is essential to ensure the sustainability of MSMEs. However, in their efforts to expand, MSMEs face several challenges that must be addressed (Johansyach et al., 2024). One of the primary challenges is financial management. Many MSMEs have yet to assess whether their businesses are financially healthy (Fenny & Wulandari, 2024). Often, MSMEs focus primarily on increasing product quantity to drive sales without paying adequate attention to the recording processes (Salsabilla et al., 2021). Effective financial management is a key factor that can determine either the success or failure of a business.

Currently, access to information is readily available to the public, facilitating individuals in obtaining desired information, including details about products that meet their preferences. The ease of access enjoyed by consumers has led business owners to continuously enhance their competitiveness in order to sustain their operations. However, MSMEs face numerous challenges in their empowerment, such as low-quality human resources, high raw material costs, intense business competition, lack of capital, insufficient managerial capabilities, an unfavorable business climate, and inadequate financial management systems (Oktania et al., 2023; Trie et al., 2022).

Financial management involves how a business manages its capital to produce goods or services for sale, thereby generating income for the enterprise. One critical aspect of financial management is accounting records (Muljanto, 2020; Wijaya et al., 2023). Accounting records are necessary to document transactions, which are then processed into financial statements. In preparing financial statements, the records must adhere to established accounting principles (Thomas Averio & Ricky, 2022). The data from these financial statements can serve as the foundational information for making decisions related to the management of funds. One example of information from financial reports that can be used for decision-making is the calculation of the Cost of Goods Sold (COGS). The calculation of COGS is crucial as it forms the basis for determining the selling price of products (Ardiana & Ulfah, 2023; Defrizal & Narundana, 2024; Saputra et al., 2023; Widodo et al., 2024). Once the COGS is determined, the business can set an appropriate selling price to ensure profitability.

Therefore, given the importance of financial management in MSMEs, it is essential to provide training on the application of accounting practices for MSMEs. This will enable MSMEs to maintain accurate transaction records, which can be used as a key source of information for effective fund management.

IMPLEMENTATION AND METHODS

This community service activity is based on the needs of SMK N 1 Tempel regarding the competency development for students who will undertake Field Work Program. The main issued faced by the school is the insufficient understanding of accounting practices for Small and Medium Enterprises (SMEs), which requires further enhancement. After discussions on the challenges faced, the authors proposed a solution to provide socialization and training on the implementation of accounting practices for SMEs.

The training on the application of accounting for SMEs was conducted by Chivalrind Ghanevi Ayuntari SE.,M.Acc.,Ak.,CA., a lecturer in the Applied Accounting for Taxation Program, who also holds a competency certification as an SME mentor. This training was held on June 13, 2024 at SMK N 1 Tempel. This community service activity was implemented using a training method. The program was carried out through several stages as follows:

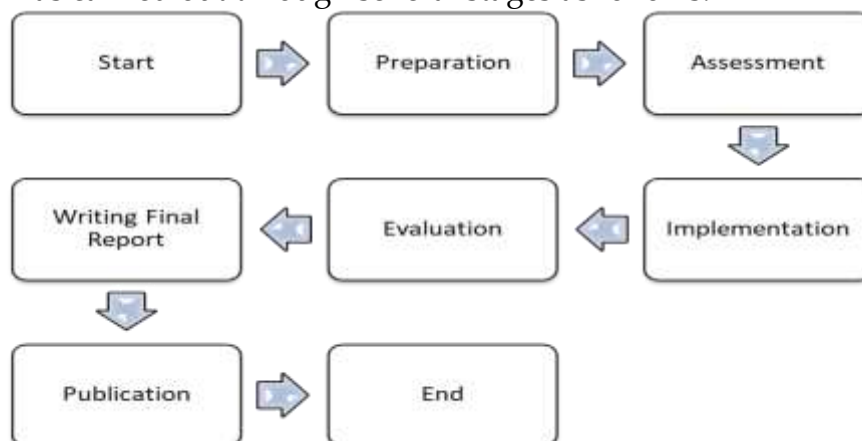


Figure.1 The Flow of Community Service Program

Phase 1: Preparation stage

During this phase, the school submitted a formal request training to be conducted for the 11th-grade students prior to their field work program. Due to discussion with the committee of SMK N 1 Tempel, the theme of training is about MSMEs. This topic was chosen based on the consideration that many students from SMK N 1 Tempel are assigned to field work program at MSMEs. Subsequently, a community service team was established.

Phase 2: Assessment stage

In this phase, the community service team formulated a program tailored to the training needs. The team developed the necessary materials for the training participants, which are deemed essential during their internship at MSMEs.

Phase 3: Implementation stage

At this phase, educational materials prepared by the community service team were delivered. The training consisted of presentations by the trainer, as well as simulation exercise based on real-world cases from MSMEs. It is expected that these simulations, derived from actual case studies in MSMEs, will facilitate participants understanding of the material provided.

Phase 4: Evaluation stage

To ensure the program's optimal execution and direction, an evaluation was conducted (Farida et al., 2020). This phase involved discussion with the participants.

Phase 5: Writing Final Report

Final reports are prepared as a documentation of service community activities that have been carried out and service outcomes that have been realized

Phase 6: Publication

Publication is carried out by publishing the results of service community activities in service articles published in national journals and article published in mass media

RESULTS AND DISCUSSION

The participants in this community service activity were 71 students from the 11th grade of SMK N 1 Tempel, who are about undertake Field Work Program. At this stage, the students are preparing for their field work program, making it necessary to provide training to deepen their understanding of SMEs. The activities conducted during this community service program are as follows:

Identify Problems through Needs Assessment

In order to meet the requirement of the Merdeka Curriculum implementation, SMK N 1 Tempel organized a field work program to align education with industry needs. Before deploying students to industry, SMK N 1 Tempel needed to provide them with accounting knowledge tailored to their requirements. On June 5, 2024, a representative from SMK N 1 Tempel contacted a colleague from UII to request a speaker for training for students before participating in field work program. During discussions with the school authorities, it was revealed that the student's placement in industry involved various sectors, one of which was MSMEs. Subsequent communications regarding the training arrangements were directly conducted between the speaker and the representative from SMK N 1 Tempel.

Planning the material of training

In this phase, the content to be delivered was formulated. As discussed before, majority of field work program's object is MSMEs. As mentioned before, one of the challenges faced by MSMEs in managing their business is financial management. Many MSMEs lack of understanding of whether their business is financially healthy or not (Fenny & Wulandari, 2024). Frequently, MSMEs focus on operational activities such as product production, from raw materials, the production process, up to sales. It often consumes a significant amount of time, leading MSMEs practitioners to concentrate primarily on increasing product quantity to boost sales, without paying attention to proper recording processes (Salsabilla et al., 2021). The lack of adequate financial records among MSMEs practitioners results in insufficient financial information regarding their business activities, preventing them from understanding the financial health of their business.

To provide sufficient knowledge to students before engaging with MSMEs, we developed training materials to be delivered during the session. The first topic covered basic knowledge of MSMEs, including essential aspects such as legal foundations of MSMEs, MSMEs data in Indonesia, and the importance of financial reporting for MSMEs. The next topic focused on the calculation of Cost of Goods Sold (COGS). This material was presented with consideration of the potential impact on MSMEs if errors are made in calculating COGS. If MSMEs make mistakes in calculating COGS, financial information such as net profit becomes inaccurate.

The material covered the following topics:

Tabel 1. Method of Delivering Community Service Content

Method	Material Topics	Session
Socialization and Education	MSMEs basic knowledge MSMEs in numbers The importance of Financial Recording SAK EMKM	1
Training and Mentoring	Calculation of Cost of Goods Sold (COGS) Assistance of COGS calculation, case study	2
Discussion	Discussing the training outcomes with the participants	3

Implementation Stage

The socialization event with the theme “Application of Accounting for SMEs” was held on Thursday, June 13, from 07.30 AM to 12:00 PM at SMK N 1 Tempel. The event was attended by 71 students from SMK N 1 Tempel, who are set to participate in the field work program. The activity began with a series of basic questions related to MSMEs to assess the student’s level of understanding about MSMEs. This was followed by a presentation on the application of accounting in MSMEs. The material presented not only covered the application of accounting in SMEs (including Cost of Goods Sold calculation, accounting standards, and financial reporting) but also included training on the use of application for SMEs. The participation was also given the opportunity to calculate cost of goods sold from a case study of MSMEs. The participants appeared to be highly engaged, as evidenced by the numerous questions asked at the end of the session.



Figure.2 Photograph Taken During the Event

Evaluation Stage

After completing a series of training stages, the final phase of the community service program is the evaluation. After the training, evaluation is executed to see whether this training activity has been going well and then the level of usefulness of this activity. The training evaluation was conducted by presenting case study examples of transactions and holding a question and answer/discussion session to assess the participants understanding.

CONCLUSIONS AND RECOMMENDATIONS

This community service program aims to improve the knowledge of students SMK N 1 Tempel who will follow field work program about implementation of accounting for MSMEs business. The implementation of the socialization event "Application of Accounting for SMEs" has had a positive impact on the students of SMK N 1 Tempel. This is evidenced by the evaluation results, which showed: (1) an increased understanding of the importance of accounting for SME operators, (2) participants recognized the significance of calculating the cost of production, (3) participants demonstrated the ability to calculate the cost of production, and (4) participants understood the impact of cost of production calculations on the income statements. Furthermore, the event had 100% attendance from the participants until its conclusion, indicating a high level of enthusiasm regarding the enhancement of SME competitiveness through the application of accounting.

The participants were 11th grade students from SMK N 1 Tempel, who will be undertaking the field work program. For the future, it is recommended to continue training with different topic but still optimizing MSMEs through another perspective such as optimization the use of social media and other digital platforms to reach its customer, improving the quality of promotional content. Introducing the application of accounting for MSMEs should be conducted regularly with varied content to better prepare MSME Operators to compete in the digital era. Marketing literacy is also crucial for MSME operators. It is recommended that socialization events on accounting for MSMEs conducted progressively and systematically.

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