

Entrepreneurship Assistance and Basic Financial Bookkeeping for Small to Medium Industries UD. Omah Nurjanah

Ayu Agus Tya Ningsih^{1*}, Ratnawati², Yayuk Ngesti Rahayu³, M. Taufiq Noor Rokhman⁴, Eko Yuniarto⁵

Wisnuwardhana University Malang

Corresponding Author: Ayu Agus Tya Ningsih ayoe.agustya@gmail.com

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ABSTRACT

This community service program aims to educate business actors in UD IKM. Omah Nurhanah Malang which operates in the cracker processed food industry. The main problems often faced by business actors include the lack of awareness of keeping business financial records due to a lack of knowledge about financial bookkeeping, resulting in a business financial system that cannot differentiate between business profits and personal cash and decreased motivation when faced with business problems, resulting in has an impact on the low level of carrying out new innovations. The method used is entrepreneurial motivation training and simple financial bookkeeping. The result of this service is that business actors understand how to do good entrepreneurship through financial recording, as well as increasing business motivation.

INTRODUCTION

The small and medium industrial sector is a sector that has various important roles in the economy. Among these various roles, the most prominent is its role in labor absorption. In Malang Regency, the number of labor absorption by small and medium industries continues to increase along with the increase in the number of small and medium industrial business units. However, the growth in employment in small and medium industries is not as fast as the growth in the number of business units. Entrepreneurship is one of the factors that can encourage improvement in the Indonesian economy. However, Indonesia is still far behind neighboring countries which, through foreign investment, have a higher number of entrepreneurs. Singapore, which has a system with creativity and community ability, has the highest number of entrepreneurs in ASEAN, in channeling their ideas and creations, it was followed by Malaysia. Indonesia has natural resources that are available and abundant, but due to the lack of innovation, development and creativity of the population in entrepreneurship, the utilization of these natural resources is not optimal and not optimal.

In addition, the financial recording system has not been implemented properly, resulting in the mixing of personal assets with company assets, so that business actors cannot monitor business financial flows. Small business financial management is basically inseparable from the management function, which includes planning, organizing, implementing, allocating, actuating, and controlling and evaluating (Hasibuan, 2009). Rivai (2013) states that systematic recording of financial reports has benefits, namely it can provide reliable cash information regarding the financial position of a business at a certain time, it can provide financial information regarding business results in one accounting period, can provide information that can help interested parties to assess the condition and potential of a business and can provide other important information that is relevant to other interested parties. Harahap (2015) explains that the common types of business financial reports are balance sheets or profit/loss reports or business results, cash flow reports, and company financial position reports, which types of reports will present information about the condition of a company.

The cracker factory owned by Omah Nurjanah (UD. Anugrah Kerupuk) runs its business in the manufacturing industry by making crackers. Omah Nurjanah developed a factory covering an area of 1,000 square meters. The structure includes a production room, raw material storage room, cracker drying room, goods storage room, prayer room, and bathroom. In addition to the structures, factory assets include 10 motorcycles and the 2017 purchase of a Suzuki Carry pickup truck. These vehicles are used for operational tasks including ordering inventory and shipping orders. Other assets include machines needed to make crackers, such as factories, furnaces, large drums, fryers, etc. The factory had kept financial records throughout its operations, but they were still quite rudimentary and did not comply with relevant accounting requirements. Only revenues and costs are used in the plant's financial records. The preparer will display several cash inflow and outflow records as well as UD's

financial reports during this discussion. Reward Crackers (ANH) still uses recording which is limited to cash outgoing and incoming records.

The financial attitude of business actors will contribute to the financial well-being of business owners (Ratnawati et al, 2023). A financial attitude that can improve financial well-being is characterized by a healthy financial condition because business owners have an orientation towards personal finance by recording financial planning for good financial management which helps in making investment decisions. One element of developing financial well-being is understanding the philosophy of debt, especially the ability to understand credit possibilities before applying for a loan knowledge of paying debts, and good financial management in maintaining business continuity (Ratnawati et al., 2022).

Entrepreneurship assistance is carried out due to a situation analysis that requires diversification of cracker products to increase market share for the types of processed crackers being marketed. Several ideas in developing types of crackers are carried out with more attractive packaging and more varied product processing results (for example spicy crackers, shrimp crackers, onion crackers, and noodle crackers)

IMPLEMENTATION AND METHODS

The target audience for this community service program is UD pakrik rupuk SME entrepreneurs. OMAH NURJANAH. This activity has a general aim, namely the Krupuk business actors, which are located on Jalan. Suwoto Police Inspector No. 31 Lawang- Malang Regency is able to manage SMI management well and is also able to properly separate business and personal finances and have simple financial reports as contrast to business results.

The method for implementing community service activities at IKM Kripik Tempe Sanan, Malang City is as follows:

1. Preliminary Studies

This section is carried out with initial observations at UD. Ona Nurhanah, data collection and finding problem formulation.

2. Training Planning

Using training media (both entrepreneurship training and financial recording). Provide training materials and training methods.

3. Training Implementation

- a. Phase I and II training. Socialization of basic bookkeeping management at UD IKM. ONA NURJANAH Malang Regency.
- b. Phase III and IV training. Carrying out training and mentoring and basic bookkeeping for SME entrepreneurs Krupuk UD, OMA NURJANAH Malang Regency.

The following are Community Service Activities at UD. OMAH NURJANAH carried out by the Community Service team at Wisnuwardhana University Malang.



Figure 1. UD. Omah Nurjanah

Based on the description above, the implementation of community service carried out by the Wisnuwardana University team took the form of assistance with entrepreneurial concepts and financial recording as an effort to improve the UD rupuk SME business. Grandma NURJANAH Malang Regency.

RESULTS AND DISCUSSION

The financial records resulting from the service team assistance process are in the form of sheets of financial records which can help the financial recording process to be better and in accordance with basic bookkeeping standards.

Table 1. Example of Cash Inflow Report for a Cracker Factory

Date	Information	Qty/pcs	Price	Total price
	Cracker Sales			
	Cracker sales			
	Cracker Sales			
	Receipt of business payments			
	Cracker Sales			
	Cracker Sales			
	Acceptance of Accounts Receivable Payments			
	Cracker Sales			

Next is the cash disbursement report for the cracker factory UD. ANH (Gift of Crackers).

Table 2. Cash Out

Date	Information	Qty		Price	Total
		Kg	tons		
	Purchase of raw materials for wheat flour				
	Purchase of raw materials for tapioca flour				
	Purchase of starch raw materials				
	Purchase of fuel				
	Sales Returns				

Table 3. Parik Krupuk Financial Report

Financial statements UD Crackers Factory. OMAH NURJANA Period				
Date	Income	Expenditure	Balance	Note
	xxx		xxx	Sale
		xxx	xxx	Buy materials
	xxx		xxx	Sale
	xxx			Receipt of Receivable Payments
		xxx		Buy Ingredients
	xxx			Sale
		xxx		Buy materials
	xxx			Sales Returns
	xxx			Receivables from purchasing receivables
	xxx			Purchase of vehicle fuel
		xxx		Private

Preparation of Financial Reports for the UD cracker factory. ANH Based on SAK EMKM

Reporting periods are usually reported annually in the accounting cycle, for example by creating a trial balance using previous financial operations. The trial balance below was prepared by the cracker company as part of the accounting process based on SAK EMKM. The company's opening balance, which corresponds to the regular balance of each account, is filled in by the writer when creating financial statements in the balance sheet column. A selection of specific accounts and company data that accurately reflects the current scenario.

Physical counts are used to process data, such as inventory and equipment, and market prices are used to determine prices. The authors only include amounts for recognition of accrued expenses for liability and equity accounts. If the account balance has been entered correctly, it will say "balance" as shown in the following image:

Table 3. Initial Trial Balance

No	Account	Account name	Debit	Credit
111	Cash		xxx	
112	Account receivable		xxx	
113	Merchandise Inventory (Finished)		xxx	
114	Inventory of goods in process		xxx	
115	Raw Material Inventory		xxx	
116	Equipment		xxx	
121	Equipment factory		xxx	
122	Accumulation of factory equipment			xxx
123	Factory building		xxx	
124	Accumulated Depreciation of Factory Buildings			xxx
125	Vehicle		xxx	
126	Accumulated depreciation of vehicles			xxx
127	Machine		xxx	
128	Accumulated depreciation of the Machine			xxx
211	Accounts payable			xxx
212	UD Capital. ANH			xxx
213	Private			xxx
311	Profit/Loss Efforts			xxx
312	HPP's efforts			xxx
411	Sale			xxx
412	Sales Returns		xxx	
413	Purchase		xxx	
414	Purchase Freight Expenses		xxx	
415	Purchase return		xxx	
611	TKL salary expenses		xxx	
612	Equipment Depreciation Expense		xxx	
613	Building Depreciation Expense		xxx	
614	Vehicle depreciation expense		xxx	
615	Machine depreciation expense		xxx	
616	Equipment load		xxx	
617	Fuel Purchase Expenses		xxx	
618	Utility Expenses		xxx	
	TOTAL		xxxx	xxxx

Companies whose business is engaged in manufacturing are the manufacture of crackers, according to the author's observations made at UD.ANH. Financial reporting structure at the UN cracker factory. ANH is simple but does not comply with accounting standards. Presentation of the financial activities of the UD cracker factory. Based on cash receipts and disbursements data, ANH is presented. Cash receipts and cash disbursements are two ways financial operations are documented in the form of financial reports. Apart from that, the fixed assets of the cracker factory which are business assets have not been recognized, and their depreciation has not been calculated.

Following are the brands of several packaging product variants that will be produced by UD. OMAH NURJANAH as a product development produced and labeled for cracker packaging as follows:



Figure 2. UD Crackers Packaging and Label. OMAH NURJANAH

Meanwhile, examples of packaged cracker products are produced by UD. OMAH NURJANAH is a product development produced and labeled from cracker packaging as follows:



Figure 3. Results of UD Cracker Products. OMAH NURJANAH

Based on the picture above, it is hoped that better packaging, good brands and various types of cracker product variations will be able to increase the income of the UD Krupuk factory. OMAH JANAH Lawang Malang Regency.

In accordance with the plan that was determined before the training activities were carried out, this community service activity began with administrative activities in the form of permits, and submission of the intention to assist the owner of UD, ONAH NURJANAH in entrepreneurship training and financial recording. The training activities are divided into 2 (two) parts, namely simple financial bookkeeping training and entrepreneurship motivation training, the discussion is as follows:

1. Entrepreneurial motivation training aims to increase the motivation of business people so that they do not easily give up in running their business, the material is presented in PowerPoint form, displays success stories of entrepreneurs, as well as sharing sessions to increase motivation and enrich creative ideas in carrying out innovation.
2. This financial bookkeeping training aims to improve the skills and knowledge of business people, to be able to separate personal finances from business, and business people can know the development of their business through good bookkeeping. The material prepared in the financial bookkeeping training is simple, namely; simple financial bookkeeping material in general. In his presentation, he explained the importance of financial bookkeeping in small and micro businesses, the need to separate personal finances from business so that business actors can easily analyze business results. A cash flow report whose function is to explain the amount of a company's cash receipts and disbursements in one period along with their sources. The balance sheet functions to explain the value of the company's assets, liabilities and capital on a certain date.

This training activity is not only one-way, but occurs in two directions with discussion sessions. The discussion took place after the delivery of the material in an orderly and directed manner. During the discussion, participants played an active role in conducting questions and answers related to the problems faced by their respective business actors. The impact and benefits of this community service activity are the business actors of the UD cracker factory IKM association. ONAH NURJANAH can manage its business financial bookkeeping well and systematically, so that it can produce financial reports in accordance with applicable standards, so that it can help smooth assistance from third parties (for example banks) which in the end can build the strength of SMEs so that the prosperity of the Indonesian people is achieved fairly and equally.

CONCLUSIONS AND RECOMMENDATIONS

Community service activities for the UD cracker factory IKM food business. ONAH NURJANAH Malang Regency received a positive response. Business people gain new views, know and are motivated to run a good business through simple bookkeeping or financial records that are easy to apply and foster entrepreneurial motivation. The lesson that can be taken is that in managing a company, it requires an integrated system that is interconnected with one another. This means that running a business requires a high commitment from the business owner so that the company can run the system. Simple financial bookkeeping will not run optimally without a commitment from business actors to run the financial system.

The lesson that can be taken is that managing small and medium industrial businesses requires an integrated system that is interconnected with one another. This means that running a business requires a high commitment from the business owner so that the company can run the system. Simple financial bookkeeping will not run optimally without a commitment from the business actor to run the financial system.

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