



Simple Bookkeeping Training for Micro Businesses in Banten Province

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Abstrak

Kegiatan pengabdian pada masyarakat ini dilatarbelakangi dengan adanya informasi bahwa pelaku usaha mikro di Banten sebagian besar belum mengetahui bagaimana melakukan pencatatan keuangan / pembukuan atas usahanya. Berdasarkan hal tersebut, maka dilakukanlah kegiatan pelatihan dan pendampingan pembukuan bagi usaha mikro di Banten, khususnya di Kabupaten Serang, Kota Serang, dan Kota Tangerang Selatan. Pelatihan di berikan kepada 20 pelaku usaha mikro di Kabupaten/Kota tersebut, dengan tahapan pemberian materi tentang pembukuan sederhana, serta dilakukan pendampingan untuk penyusunan pembukuan usaha. Hasil dari kegiatan ini adalah masyarakat pelaku usaha mikro merasa terbantu dan dapat menyusun laporan keuangan sederhana atas usahanya.

Kata kunci: *Pelatihan, Pembukuan, Usaha Mikro*

Abstract

The background for this community service activity is the information that most micro-entrepreneurs in Banten do not know how to keep financial records/bookkeeping of their business. Based on this, training activities and bookkeeping assistance were carried out for micro businesses in Banten, especially in Serang Regency, Serang City, and South Tangerang City. The training was given to 20 micro-entrepreneurs in the Regency/City, with the stages of providing material on simple bookkeeping, as well as providing assistance for the preparation of the bookkeeping. The result of this activity is that the micro business community feels helped and can prepare simple financial reports.

Keywords: *training, bookkeeping, micro business*

Introduction

Micro, Small, and Medium Enterprises (MSMEs) have an important role in the Indonesian economy. During the Covid-19 pandemic that just passed, where the economy and various business sectors declined drastically, MSMEs were present as one of the pillars of the economy that could still be hoped for. This hope arises because MSMEs can run as independent businesses that can be carried out at various levels of society. But of course, the efforts carried out by the community at various levels and in various regions have different potentials and also different obstacles. Such is the condition that occurred in Banten Province, based on information obtained from <https://penggulung.bantenprov.go.id/> it is known that the condition of MSMEs in Banten Province, especially in the Regency and City of Serang, had declined



drastically by 50% to 80% due to pandemic. This condition causes local governments to immediately adopt policies according to central government regulations by providing incentives to reduce or eliminate local taxes and fees for MSMEs.

Banten Province is currently still in the process of repairing and recovering the economy. Various micro businesses began to emerge and emerged from household businesses which were mostly managed by housewives in an effort to support the family economy. Based on the results of the preliminary survey, it is known that the majority of micro-entrepreneurs do not know whether their business is profitable or not, can it continue or not, due to their lack of knowledge about financial records. Most micro business actors do not keep financial records and still do not understand financial reports and the urgency of their use. Based on this information, it was deemed necessary to conduct simple bookkeeping training for micro-enterprises in Banten Province, especially in the Regency and City of Serang, where conditions had declined drastically. This condition attracted the attention of the academic community of Sultan Ageng Tirtayasa University (Untirta) to provide training as a form of community service, especially in Banten.

Simple training and bookkeeping activities are carried out as a form of community service by the Untirta academic community, consisting of lecturers and students. Simple bookkeeping training refers to the Micro, Small, and Medium Entity Financial Accounting Standards (SAK EMKM) issued by the Indonesian Institute of Accountants (IAI). This simple bookkeeping only emphasizes the recording of cash flows, in which there are records of receipts and expenditures both in cash and on credit.

The objectives of the simple bookkeeping training activities for micro businesses in Banten are as follows:

1. Provide understanding for micro-entrepreneurs about the importance of simple bookkeeping for their business.
2. Provide training on how to make simple bookkeeping.
3. Assist micro-entrepreneurs in preparing simple financial records.

Implementation Method

Simple bookkeeping training was conducted for micro businesses located in Serang Regency, Serang City, and South Tangerang City, Banten Province. The training will be held from December 2022 to January 2023. This community service activity is carried out through the following stages of activity:

Table 1. Activity Stages

Step	Activity	Information
I	Observation and Preparation	At this stage, observations were made on micro-enterprises, compiling a simple bookkeeping guidebook, and debriefing activities for accompanying students.
II	Simple Bookkeeping Training	At this stage, micro-entrepreneurs will be given material related to simple bookkeeping.
III	Assistance for the preparation of simple bookkeeping	This stage is carried out in 16 meetings. At this stage, lecturers and students facilitate the preparation of simple bookkeeping for micro business owners.

Step	Activity	Information
IV	Monitoring and Evaluation	Monitoring and evaluation are carried out to determine sustainability for the preparation of simple bookkeeping.

Result and Discussion

Community Service Activities with the theme of Simple Bookkeeping Training for Micro Enterprises are carried out in 4 (four) stages, with the following results:

Step 1

At this stage, observations were made of micro-enterprises located in Serang Regency, Serang City, and South Tangerang City. From the results of this observation, information was obtained that 20 micro business actors would take part in the training, coming from 9 people from Serang Regency, 5 people from Serang City, and 6 people from South Tangerang City. All businesses run are in the food sector, both culinary and food processing businesses.

At this stage, the team of lecturers produced a guidebook for preparing simple bookkeeping for micro-enterprises, as a guide for micro-entrepreneurs when compiling simple bookkeeping, and provided training to 20 students who would assist 20 micro-entrepreneurs.



Figure 1. Observations on Micro Business Enterprise



Figure 2. Briefing for 20 College Students

Step 2

At this stage, micro business actors are given an explanation of the importance of bookkeeping for a business and the stages of simple financial/bookkeeping records for micro business actors. The training was given at University of Sultan Ageng Tirtayasa by inviting 20 micro-entrepreneurs. Materials are provided by academics and practitioners. The material regarding simple bookkeeping provided can be done manually or through a financial application on a mobile phone. However, because not all micro-entrepreneurs have adequate mobile phones, the training is more directed at manual financial recording.



Figure 3. Provides Simple Bookkeeping Materials

Step 3

The next step is the stage of compiling simple bookkeeping, in which micro-entrepreneurs are asked to start making notes manually based on data from the beginning to the end of December 2022. Bookkeeping is carried out accompanied by students who have received debriefing and accompanying lecturers. Assistance is carried out in 16 meetings between the assistant and the business actor. Assistance activities can be carried out on the Untirta Campus or at business locations. The recording is done by grouping receipts and expenses, grouping accounts receivable and payable, making accounts payable books, making cash books, making inventory books, making purchases and sales books, making cost books, compiling income statements, and changes in period 1 - 31 December 2022. In this stage, all 20 micro business actors succeeded in making simple bookkeeping.



Figure 4. Assistance Activities

Step 4

This stage will be carried out in January 2023. In this stage, monitoring will be carried out on the continuity of simple financial records for 20 micro businesses. From monitoring activities, it was found that 20 micro business actors who received training in simple bookkeeping continued to record simple finances for January 2023. The reason they continued this simple bookkeeping because it was easy to do and very helpful for micro business actors in running their business.

Conclusion

Based on the results of community service activities that have been carried out for micro-entrepreneurs in Banten, the following conclusions can be drawn:

1. Training activities and assistance in the preparation of simple bookkeeping for micro businesses are important to do.
2. Simple bookkeeping is easy for anyone to do even if they have no knowledge of accounting.
3. Training and financial recording assistance for micro-enterprises has a positive impact on business progress.

Seeing the benefits obtained from this training activity, it is suggested that training activities and assistance in the preparation of simple bookkeeping for micro businesses need to be continued and if possible in a wider scope and monitored.

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