



Socialization of Simple Books to Improvement The Quality of School Management

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Abstrak

Kegiatan Pengabdian kepada Masyarakat dilaksanakan di Kelurahan Lontar Baru Kecamatan Serang dengan target staf tenaga pengajar dan keuangan di lingkungan Mitra pengabdian. Kegiatan ini bertujuan untuk memberikan penyuluhan atau sosialisasi guna meningkatkan pemahaman dan pengetahuan tentang pembuatan laporan keuangan, serta pengetahuan tentang akuntansi keuangan guna meningkatkan kualitas manajemen sekolah. Metode kegiatan pengabdian masyarakat ini menggunakan metode ceramah dan praktik. Metode ceramah digunakan untuk menyampaikan materi dan tanya jawab. Pengabdian kepada masyarakat juga dilakukan dengan praktik langsung dengan cara asistensi pencatatan, pembukuan, pembuatan laporan keuangan secara sederhana. Luaran kegiatan ini adalah pembukuan sekolah secara sederhana dan sesuai dengan standar akuntansi keuangan yang berlaku yang menghasilkan Laporan keuangan untuk Sekolah PAUD A-Ba-Ta Untuk itu, manajemen mitra diharapakan dapat melakukan pencatatan arus kas keluar-masuk, maupun mencatat kegiatan operasional lainnya secara mudah dan hasilnya pun dapat digunakan sebagaimana mestinya.

Kata kunci: Sekolah PAUD, Pembukuan Sederhana, Kualitas Manajemen, Laporan Keuangan

Abstract

Community Service Activities are carried out in Lontar Baru Village, Serang District, with the target of teaching staff and finance in the service partners' environment. This activity aims to provide counseling or socialization in order to increase understanding and knowledge of financial reporting, as well as knowledge of financial accounting in order to improve the quality of school management. This community service activity method uses lecture and practice methods. The lecture method is used to deliver material and ask questions. Community service is also carried out with direct practice by assisting in recording, bookkeeping, and making simple financial reports. The output of this activity is simple school bookkeeping and in accordance with applicable financial accounting standards which produces financial reports for PAUD A-Ba-Ta Schools. For this reason, partner management is expected to be able to record cash flows in and out, as well as record other operational activities easily and the results can be used properly.

Keywords : PAUD schools; Simple Bookkeeping; Quality Management; Financial statements



Introduction

According to Nurmaina (2016), education has become a basic need for humans. Education is an important factor in forming quality individuals. Indonesian children should not be left behind with other nations in the world. Therefore, early education must be instilled in them. Education of children in PAUD A-Ba-Ta Serang City at an early age is very necessary because at that stage the teaching system will affect the behavior and mindset of children. The child's curiosity will arise if he finds something new and interesting so that the child tends to want to try this new thing. That's when a child needs proper guidance.

One of the government policies in the education sector that supports lifelong education is the recognition of early childhood education (PAUD). Early childhood education (PAUD) is an education that is quite important and even becomes a strong foundation for realizing a smart and strong generation. PAUD is a form of education that focuses on laying the foundation for physical growth and development (fine and gross motor coordination), intelligence (thinking power, creativity, emotional intelligence, spiritual intelligence), socio-emotional (attitude and behavior, and religion). language and communication, in accordance with the uniqueness and developmental stages passed by early childhood.

Understanding children are small humans who have potential that still needs to be developed. He has distinctive characteristics and is not the same as adults and will develop into a fully adult human. In this case, the child is a human being or individual who has certain developmental patterns and needs that are different from adults. Children have various potentials that must be developed (Nurmaina, 2016).

The general goal of early childhood education is to develop various potentials of children from an early age as preparation for life and better adaptability to their environment. Meanwhile, based on the objectives of the didactic, psychological aspect, the main educational objectives in Early Childhood Education are:

1. They are developing knowledge, attitudes and skills to be able to help themselves, namely being independent and responsible for themselves, such as being able to care for and maintain their physical condition, being able to control their emotions and being able to build relationships with other people.
2. Laying the basics of how to learn (learning how to learn).

This is in accordance with the development of the paradigm of the world of education through the four pillars of education proclaimed by UNESCO, namely learning to know, learning to do, learning to be and learning to live together, which in its implementation in early childhood education institutions is carried out through learning by playing approach, learning is fun. joyful learning) as well as developing simple life skills as early as possible.

Ihsan (2014) explained that education is critical, so efforts to improve and improve the quality of education must be carried out continuously. Through education, it is hoped that empowerment, maturity and independence, and the nation's quality as a whole can be realized because education is one aspect of life that is functional for every human being and has a strategic position to educate the nation's life. This approach is known as the concept of school-based management (SBM) or school-based management. Quality is the only thing that matters in education, business and government. Schools are one of the three educational centres that are required to be able to produce superior output. The efforts in designing school organizations consist of several school administration teams comprised of people who work together to achieve organizational goals.

The main goal is to develop school policy procedures, solve common problems,

utilize all the potential of members of teamwork. Through education, it is hoped that empowerment, maturity and independence, and the nation's quality as a whole can be realized because education is one aspect of life that is functional for every human being and has a strategic position to educate the nation's life.

Schools have complete responsibility and authority to independently determine educational programs and various local school policies following the vision, mission, and educational goals to be achieved by the school. With greater autonomy, schools have greater authority in managing their schools, so schools are more independent. With its independence, schools are more empowered in developing programs that are, of course, more in line with their needs and potential.

According to Mulyasa (2011), school-based management characteristics can be known, among others, from how schools can optimize the performance of school organizations, teaching and learning processes, human resource management, and resource management and administration. At the PAUD A-Ba-Ta School, Serang City consists of ± 30 students and students consisting of playgroups, TK A and TK B and has teaching staff and financial staff consisting of 5 people, including the Principal. There are problems in preparing financial reports or school bookkeeping at this A-Ba-Ta PAUD school.

The preparation of financial information at the school still uses the traditional system, which is not by applicable accounting standards. At the same time, the practice of formal financial statements is also essential for the PAUD school. Generally, the obstacles faced by PAUD schools are because:

- 1) lack of mastery of information technology and
- 2) lack of understanding of bookkeeping.
- 3) the discrepancy between the educational background and the bookkeeping skills that must be mastered.

So this causes the financial staff at PAUD A-Ba-Ta School to experience problems in doing simple bookkeeping. If the financial report functions according to its position, it becomes information for external parties. Even financial reports will be one of the primary sources of information for business owners and teaching staff in the school environment to facilitate the school's decision-making.

Financial management is the most vital part of the governance of an organization or an entity. Standard financial governance used by using simple bookkeeping for school management is still not considered important by school owners, especially those with the status of private schools owned by individuals using foundation business entities in school management. Many school administrators (foundations) are usually managed by several people, both individuals and family associations, who ignore the financial management process in their school management. Such conditions can be caused by several things, one of which is the condition of human resources (HR) who do not know the process in simple bookkeeping procedures.), besides that, the lack of mastery of information technology is also a factor in the failure to implement ideal financial governance for schools. This condition resulted in the quality of school management that was far from expectations. Schools are also required to be more transparent and accountable in financial management, especially for private schools that receive school operational assistance for students whose funds are sourced from the APBN/APBD.

The process of preparing financial statements cannot be separated from accounting science. Therefore, it is necessary to understand the accounting cycle and some terms in accounting science so that these terms can be easily accepted and recorded by business actors. Because studying the accounting cycle, the time required is not short. So we will not discuss many things about accounting, but only the

accounting principles used to simulate the financial statements. In simple terms, based on its activities, the accounting cycle contains several activities, namely recording, classifying, summarizing, and financial reports.

Therefore, there is a need for a review to provide an overview of simple bookkeeping and illustrations of how to prepare simple financial statements. The report is quite easy to understand and practice by anyone. The concept offered is a very basic concept on how to record various financial activities at PAUD A-Ba-Ta School Serang City according to transactions received by business actors every day. Such as incoming and outgoing cash book, office stationery purchase book, student monthly tuition payment book, teaching staff payroll book and accounts receivable subsidiary book.

Based on the background described, the school can conclude that the problem is that partners still lack a basic understanding of bookkeeping management applied by partners in managing school finances so that the reports produced can meet the needs of stakeholders in it.

Based on the partner problems that have been stated in chapter 1, in order to answer these problems, the servant offers several solutions, including:

- 1) Conducting school financial management training activities to answer partner problems using the following methods:
 - a. Presenting resource persons to explain in full about simple school bookkeeping in PAUD A-Ba-Ta or financial management by applicable financial accounting standards.
 - b. Do practice exercises with assistance for school finance staff or teaching staff at A-Ba-Ta PAUD schools by doing bookkeeping exercises for recording school activities.
- 2) Conduct regular and continuous monitoring accompanied by periodic evaluations to assess the effectiveness of the success of the training activities.

This community service activity is carried out through training and assistance in the learning process of school financial management. The output targets of this community service are:

- 1) Increased insight and understanding as well as expertise in financial management for PAUD A-Ba-Ta in Serang City, Banten Province
- 2) Increased knowledge of financial staff and teaching staff regarding simple bookkeeping in school financial management and can practice simple bookkeeping at PAUD A-Ba-Ta in Serang City, Banten Province.

Implementation Method

The location of the service subject entitled "Socialization of Simple Bookkeeping to Improve the Quality of School Management" was carried out at the A-Ba-TA Early Childhood Primary Education (PAUD) school, which is located at Jl. Majesty No. 10 Rt.001 Rw.004, New Lontar, Lontarbaru, Kec. Serang, Serang City, Banten 42115, with the object of research, namely the simple opening of school finances. The planned service activities can be carried out three times, namely April, July and September 2021. In addition, periodic monitoring and evaluation will continue until December 2021.

For school financial management training to run appropriately and directed, the method of implementing activities is designed in several stages of action, including:

- a) Observation and implementation stage
The series of activities in this stage include:
 - The opening begins with the delivery of remarks

- Submission of material regarding the understanding and importance of financial management or school financial bookkeeping using power points
 - Financial processing training through the simulation of financial processing of school financial staff using simple bookkeeping
 - Limited discussion on understanding simple bookkeeping materials in schools to improve the quality of school management.
- b) Final Evaluation Stage
- Monitoring of activities that have been carried out. Monitoring was carried out by asking financial staff and teaching staff in the A-Ba-Ta PAUD school environment who attended training regarding the difficulties found in implementing the training program. Furthermore, the devotees formulate solutions to solve these difficulties from the problems encountered.
 - Evaluation. The evaluation was carried out to determine the success of this activity which was obtained from the following indicators: the implementation of a financial management training program or simple school bookkeeping, the performance of mentoring in school financial management so that financial staff and teaching staff in the A-Ba-Ta PAUD school environment can record financial bookkeeping. School appropriately and optimally.
- c) Reporting.
- The output target to be achieved is a service report that will be published in a national journal.

Result and Discussion

Overall service activities have been completed starting from submitting a service proposal to the preparation of the final service report. This service activity is divided into three stages, namely the stage of observation and implementation, monitoring, and final evaluation. The observation phase of the object of community service took place in March and April 2021 by conducting interviews and discussions with one of the teachers at the A-Ba-Ta PAUD school and observing the existing situation and conditions to obtain sufficient information. It was related to the state and shape of the object of community service to determine the problems and solutions that the author will carry out for the service partners. While the next stage, namely the implementation of service activities by assisting teaching staff at A-Ba-Ta PAUD schools, has been carried out optimally, and the teaching staff at the PAUD schools can also be cooperative in carrying out this activity which lasted for two stages, namely phase I on August 25 In 2021, initial socialization regarding the management of financial statements required in financial reporting at PAUD A-Ba-Ta will be carried out, phase I is focused on providing a conceptual understanding of what and how partners will design the process of preparing financial reports. Furthermore, on October 12, 2021, Phase II activities were carried out to ensure that the financial reporting practices carried out by PAUD A-Ba-Ta were by the concept given by the service team. While implementing routine monitoring and evaluation activities carried out to partners, a mentoring process is carried out to ensure that the results of the activities can be helpful for partners.



Figure 1. Socialization of Simple Books

Conclusion

Several things can be concluded from the temporary results of this service activity, including the implementation of mentoring activities regarding simple bookkeeping was carried out to several teaching staff at PAUD A-Ba-Ta and the owner of the PAUD school. This service activity motivates PAUD school teachers to understand simple bookkeeping to improve the quality of school management. The staff and teaching staff at the PAUD School are very severe and enthusiastic about participating in this simple bookkeeping socialization activity and taking notes starting from the bookkeeping of cash in and cash out.

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