



Training on Preparation of Simple Financial Statements and Marketing Strategies for Cendol "Men Tablen"

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Abstrak

UMKM di sektor cendol membuka peluang ekonomi bagi banyak ibu rumah tangga untuk meningkatkan pendapatan keluarga mereka. Modal yang relatif kecil dan fleksibilitas waktu kerja, banyak ibu-ibu dapat terlibat dalam bisnis cendol sebagai cara untuk mendukung kebutuhan finansial keluarga. Melalui kegiatan pengabdian, UMKM cendol mendapatkan edukasi dan pelatihan yang membantu mereka memahami dan menerapkan strategi pemasaran modern, sehingga dapat meningkatkan daya saing dan pertumbuhan usaha mereka. Kendala yang pertama adalah keterbatasan modal sehingga proses produksi masih terbatas. Kedua adalah kelompok ini tidak pernah membuat laporan keuangan sehingga tidak bisa diketahui perkembangan usaha atau kinerja dari kelompok ini. Ketiga adalah distribusi serta pemasaran produk yang masih dilakukan secara konvensional. Mitra belum memiliki strategi pemasaran yang mumpuni sehingga mengakibatkan luas cakupan pangsa pasar produk masih sangat minim. Kemajuan teknologi digital di era globalisasi tanpa diimbangi dengan adanya kemampuan dalam pemanfaatan kemajuan IPTEK menyebabkan perkembangan usaha menjadi terhambat. Kesimpulan pelaksanaan pengabdian ini adalah 1) UMKM Cendol Men Tablen belum memiliki pencatatan transaksi keuangan yang memadai, serta keinginan untuk memperluas pangsa pasar, 2) Sosialisasi terkait strategi pemasaran berbasis Marketing Mix dirasa sesuai dengan kebutuhan dari mitra, dan 3) UMKM Cendol Men Tablen mengalami kesulitan dalam hal pemenuhan kebutuhan sarana pendukung produksi karena keterbatasan modal.

Kata kunci: Usaha Cendol; Laporan Keuangan; Pemasaran Online

Abstract

Business in the cendol sector opens up economic opportunities for many housewives to increase their family income. With relatively small capital and flexible working hours, many mothers can get involved in the cendol business as a way to support their family's financial needs. Through community service activities, cendol MSMEs receive education and training that helps them understand and apply modern marketing strategies, so that they can increase their competitiveness and business growth. The first obstacle is limited capital so that the production process is still limited. Second, this group has never made a financial report so that the development of the business or performance of this group cannot be known. Third, the distribution and marketing of products are still carried out conventionally. Partners do not yet have a qualified marketing strategy, resulting in the coverage of the product market share being very minimal. The advancement of digital technology in the era of globalization without being balanced by the ability to utilize advances in science and technology has hampered business development. The conclusion of the implementation of this community service is 1) Cendol



Men Tablen UMKM does not yet have adequate financial transaction records, as well as the desire to expand market share, 2) Socialization related to marketing strategies based on Marketing Mix is considered appropriate to the needs of partners, and 3) Cendol Men Tablen UMKM experiences difficulties in meeting the needs of production support facilities due to limited capital.

Keywords : Cendol Business; Financial Report; Online Marketing

Introduction

Micro, Small and Medium Enterprises (MSMEs) in the cendol sector open up economic opportunities for many housewives to increase their family income. With relatively small capital and flexible working hours, many mothers can get involved in the cendol business as a way to support their family's financial needs. They can run a cendol business from home or collaborate with other cendol MSMEs, such as becoming sales agents or helping with the production process. Through active participation, mothers have the opportunity to generate significant additional income, increase economic independence, and make a positive contribution to the local economy at the community level. In addition, being involved in cendol MSMEs also provides mothers with the opportunity to develop new skills, such as business management, marketing, and financial management. With increasing experience and knowledge in running a business, mothers can expand their networks, develop more effective business strategies, and plan for future business growth. In addition to supporting family income, success in the cendol business also provides mothers with a sense of confidence and pride, and strengthens their role in supporting the sustainability of the family economy and community welfare. Thus, the role of mothers in cendol MSMEs not only enriches the domestic economy but also strengthens their role as agents of social and economic change at the local level.

Through community service activities, cendol MSMEs receive education and training, such as in the field of digital marketing, which helps them understand and implement modern marketing strategies, so that they can increase their competitiveness and business growth (Thalib et al., 2022). With mentoring and training, cendol MSMEs are expected to increase sales and production efficiency, which will ultimately contribute to the growth of MSMEs and increase the income of the local community (Nurulrahmatiah et al., 2022).

The Men Tablen cendol business was initiated by Ni Luh Putu Sri Suriani. It was founded in June 2019 and has survived until now. This business is located at Perum Grand Srikandi Mansion, Blk. V No.3, Dalung, Kec. North Kuta, Badung Regency, Bali. Initially, this business consisted of 3 housewives who each produced cendol in their own homes. Until now, it has grown to 10 people and agreed to create an UMKM called Men Tablen. The type of business has also grown, initially only leaving its products in small stalls but now it has expanded to large supermarkets. Along with the development of time, this business provides additional income for housewives around and it is possible that its members will increase.

Based on interviews conducted with partners, the problems expressed by partners are as follows:

1. Partners experience problems determining profits in accounting. In addition, partners do not make simple financial reports. So it is difficult to know the development of their business.
2. Another problem is related to product distribution and marketing which is still carried out conventionally. Partners do not yet have a qualified marketing

strategy, so the scope of the product market share is still very minimal. The advancement of digital technology in the era of globalization without the ability to utilize advances in science and technology has hampered business development.

3. Partners experience problems in the field of production, namely limited capital, which causes partners to experience limited production volumes.

Implementation Method

The purpose of this community partnership program is to overcome the problems faced by community service partners in developing their businesses. Based on the problems presented, we offer the following solutions:

1. Financial Transaction Recording Training and Provision of a Digitalized Financial Recording System

The minimum financial report according to SAK EMKM includes a financial position report at the end of the period, a profit and loss report during the period, and notes to the financial statements containing additional and detailed items that are relevant. The elements of the financial report according to SAK EMKM include assets, liabilities, capital (equity), income and expenses (2018). Departing from the problems faced by partners, the problem-solving solution that we offer is in the form of socialization and training in recording financial transactions. First, partners will be given socialization of the importance of financial reports and how to prepare simple financial reports. Second, partners will be trained in preparing daily cash records to find out the initial cash balance, incoming and outgoing cash transactions, and the final cash balance. The targeted output of this program is to improve partner skills in determining cash inflow and outflow accurately, so that there is a match between the nominal cash balance in the bookkeeping and the cash balance on hand (Indonesian Institute of Accountants, 2013).

Third, partners will be given an application to prepare simple financial reports. One of the obstacles experienced by service partners is the high level of error in the bookkeeping process, as well as the low level of efficiency in preparing financial reports. Therefore, we will provide a digitalized financial recording system and provide training on how to operate it. The system that will be provided and introduced to service partners is a simple bookkeeping application using Microsoft Excel. The reason for using the Microsoft Excel application is because this application is more flexible in terms of its adjustment to various business characteristics. The output of the solution is the provision of a Microsoft Excel-based bookkeeping system.

2. Online Promotion Strategy Training and Provision of Online Promotion Facilities

The third problem faced by service partners is the coverage of the local market share, especially in Bali, which is still relatively narrow. In addition, product distribution and marketing are still carried out conventionally. The solution to this problem is to implement a more extensive marketing and promotion strategy. We try to apply the utilization of advances in science and technology, especially in terms of digital technology, as a form of relevance to current market conditions and consumer characteristics.

The work program that we offer is online promotion strategy training and the provision of online promotion facilities. A competent service team in the field of marketing management will provide online-based marketing developments in the current era. The team will also provide website facilities that will be equipped with

information related to products and their prices. No less important, we try to provide a description of the existence of this community group. The advantages obtained by implementing this online marketing method are: 1) Can reach more people and build a business community, 2) Obtain new contact options by adding a button to visit the profile that makes it easier for prospective consumers to contact the seller, 3) Sellers can also gain insight from followers of the registered business social media accounts, so they can see the performance of the product posts being marketed.

3. Provision of Production Support Facilities and Infrastructure

One of the supports for the smooth running of the production process is facilities and infrastructure. From the survey process that has been carried out, we found that the capital conditions of partners are very limited, so they often experience difficulties in supporting facilities for the production process. This condition causes the production process to be limited, thus affecting the quantity of products produced. Based on these problems, we provide solutions in the form of assistance in providing supporting facilities and infrastructure for production.

Result and Discussion

The initial stage of the 2024 Community Partnership Program was carried out by going to the location to conduct a survey of the "Men Tablen" cendol production business group. The next stage was to determine the consideration of the feasibility of partners according to the criteria of the 2024 Community Partnership Program which refers to the RISTEK-BRIN Community Service Guidebook Edition XIII where the service partners are economically productive communities or Home Industries with individual/individual ownership with a minimum of 4 employees, experiencing problems in the economic sector such as production, marketing, and accounting, and partners experiencing problems with at least two different expertise. After going through several feasibility considerations adjusted to these criteria, we made the "Men Tablen" cendol production business group initiated by Ni Luh Putu Sri Suriani as a service partner.

1. Accounting (Training in Preparing Cash Books and Providing Simple Financial Reports)

Starting from the problems faced by partners related to limited capabilities in recording financial transactions, especially in determining the cost of a product, the solution we offer is in the form of socialization and training in recording financial transactions. Equipped with a professional educational background as a Public Accountant and qualified as a professional accountant according to international standard guidelines with the Certified Public Accountant (CPA) label, the socialization and training program for preparing cash books and providing simple financial reports is carried out by the head of the service. In the process, this work program will also be assisted by 1 accounting student in terms of mentoring partners if they experience difficulties when the socialization is carried out.

The stages of implementing this work program begin with providing an understanding of the importance of making a cash book. Then continued by providing material in the form of the concept of recording transactions into a journal and preparing profit/loss reports using the lecture method and ending with a question and answer session. In the next stage, participants are asked to work on cases that have been prepared by the service team. Participants work on cases of calculating the cost

of goods with the guidance of members of the service team. This activity ends with a discussion and question and answer session.

The next stage is filled with real practice of recording using data and information from the participants' businesses that have been prepared in advance. The goal is for participants to be able to implement it into real practice in their respective businesses. The service team also provides provision and training for a simple financial report preparation system to overcome the problems of partners who do not have financial reports. The method of delivering the material is via laptop. The first stage of implementation is the provision and introduction of a Microsoft Excel-based bookkeeping system. The reason for choosing the Microsoft Excel system is because this system is the most adaptive and flexible in terms of its adjustment to business characteristics. The service team will introduce the features of the application. Next, the technical demonstration stage of using the Simple Financial Report application begins, accompanied by transaction examples to make it easier for service partners to understand.

2. Marketing Management and Information Technology (Online Promotion Strategy Training and Provision of Online Promotion Facilities)

The socialization of marketing strategies will be carried out by members of the community service team who have competence in the field of marketing management. The socialization process related to the marketing mix strategy will be carried out using PowerPoint media. The material that will be presented is related to the importance of the marketing process and promotion strategy.

Initially, partners will be given an understanding of the objectives and benefits of marketing strategies in increasing sales turnover. Partners will be given an understanding of determining market positioning. This is closely related to building the partner's image in the eyes of consumers, as well as fostering consumer trust regarding the quality of the products produced. At this stage, the main activity is designing the image and positioning oneself in the minds of consumers (Wibowo et al., 2015).

The next material is the promotion strategy through the marketing mix method. Diniaty and Agusri (2014) stated that the marketing mix is controlled variables that are combined to produce the expected response from the target market. There are 7 elements of the marketing mix (Marketing Mix 7P), namely: Product, Price, Promotion, Place, Participant, Process, and Physical Evidence. Through the provision of this material, it is expected to increase the understanding of producers that all elements of the 7P marketing mix strategy are complementary components. Therefore, to achieve optimal sales results, as well as maximum business sustainability, it is important for producers to implement all components of the 7P marketing mix strategy. and also Digital Marketing.

3. Production Sector (Provision of Production Support Facilities and Infrastructure)

The stages or steps for solving the problem are first, observations and surveys are carried out regarding the raw materials and equipment used in the cendol production process, and recording the list that needs to be updated. The next stage is the budget preparation process in order to procure new raw materials and equipment for service partners according to the required specifications. Furthermore, the entire service team procures raw materials and production equipment for service partners. The final stage is the handover of equipment to service partners.

Community service is an effort to disseminate science, technology, and art to the community. These activities must be able to provide added value to the community, both in economic activities, policies, and behavioral changes (social). Describe how community service activities have been able to bring about changes for individuals/communities and institutions in both the short and long term.

Conclusion

Based on the activities that have been carried out, the following conclusions can be drawn:

1. Cendol Men Tablen does not yet have adequate financial transaction records, as well as a desire to expand market share. After being given media, namely a simple financial report preparation application in the form of a cash book, partners easily absorb the material provided and practice it.
2. Socialization related to marketing strategies based on Marketing Mix is considered appropriate to the needs of partners. We try to describe the 7P components and Digital Marketing provides real examples of strategies that can be implemented by partners in their businesses. This is done of course with the aim of advancing the business of the service partners.
3. Cendol Men Tablen has difficulty in meeting the needs of production support facilities due to limited capital. The assistance in the form of supporting tools for production greatly helps the production process, especially in terms of the quantity of production.

Acknowledgments

Thanks to the efforts of Cendol Men Tablen, they are willing to be partners in community service activities. The most basic participation of service partners is to be willing to follow the activities from the beginning of the service to the end. Partners are also willing to implement the work program that we recommend. It should be understood that our work program is indeed intended to overcome the problems faced. Partners are expected to consistently implement the work program that has been submitted and practiced.

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