



Community Service Training and Mentoring Preparing Simple Financial Reports for MSMEs Cideheng Village, Kemanisan Subdistrict, Serang City

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Abstrak

Kegiatan pengabdian kepada masyarakat ini dilaksanakan pada UMKM yang bergerak di bidang jual beli wadah plastik dan kaleng berukuran besar di Kampung Cideheng, Kelurahan Kemanisan, Kota Serang. Kegiatan ini dilatarbelakangi oleh masih terbatasnya kemampuan pelaku usaha dalam menyusun laporan keuangan sederhana sebagai dasar pengambilan keputusan usaha. Tujuan kegiatan adalah meningkatkan pengetahuan dan keterampilan pelaku UMKM dalam pencatatan transaksi dan penyusunan laporan keuangan sederhana. Metode yang digunakan meliputi observasi, wawancara, pelatihan, serta pendampingan secara langsung dalam praktik pencatatan keuangan. Hasil kegiatan menunjukkan adanya peningkatan pemahaman dan kemampuan mitra dalam mengelompokkan transaksi, mencatat arus kas, serta menyusun laporan keuangan sederhana secara lebih sistematis. Pelatihan dan pendampingan yang melibatkan partisipasi aktif pelaku usaha terbukti efektif dalam meningkatkan kapasitas pengelolaan keuangan UMKM serta mendukung keberlanjutan usaha secara mandiri.

Kata kunci: *UMKM, pelaporan keuangan, pelatihan dan pendampingan.*

Abstract

This community service activity was carried out at MSMEs engaged in the buying and selling of large plastic containers and cans in Cideheng Village, Kemanisan Subdistrict, Serang City. This activity was motivated by the still limited ability of business actors in preparing simple financial reports as a basis for business decision-making. The objective of this activity was to improve the knowledge and skills of MSME actors in recording transactions and preparing simple financial reports. The methods used included observation, interviews, training, and direct mentoring in financial recording practices. The results of the activity showed an increase in the understanding and ability of partners in grouping transactions, recording cash flow, and preparing simple financial reports more systematically. Training and mentoring involving the active participation of business actors have proven effective in increasing the financial management capacity of MSMEs and supporting the sustainability of independent businesses.

Keywords : *MSMEs, financial statements, training and assistance.*



Introduction

Micro, Small, and Medium Enterprises (MSMEs) play a significant role in supporting economic growth, employment creation, and community welfare in Indonesia (Tambunan, 2019). However, many MSMEs still face challenges in financial management, particularly in maintaining proper accounting records and preparing financial statements (Rudiantoro & Siregar, 2012). Inadequate financial reporting often hinders business owners from evaluating business performance, controlling cash flow, and making informed business decisions (Maseko & Manyani, 2011).

One of the MSMEs located in Cideheng Village, Kemanisan Subdistrict, Serang City, engaged in the trading of large-sized plastic containers and metal cans, experienced similar challenges. Based on preliminary observations and interviews, the business owner did not maintain systematic financial records and relied primarily on memory to track business transactions. Consequently, information regarding revenues, expenses, profits, and cash flow could not be accurately identified. This condition limited the owner's ability to assess business performance and formulate development strategies.

Previous studies have demonstrated that the implementation of simple accounting practices can improve financial transparency, business control, and decision-making among MSMEs (Maseko & Manyani, 2011; Rudiantoro & Siregar, 2012). Financial literacy and bookkeeping training have also been shown to enhance the managerial capabilities of business owners and contribute to business sustainability (Narsa et al., 2012; Hapsari et al., 2017). Therefore, providing training and mentoring in simple financial statement preparation is considered an effective approach to addressing the financial management problems faced by MSMEs.

To address these issues, a community service program was designed to provide training and direct assistance in recording transactions and preparing simple financial statements. The program consisted of four stages: observation, problem identification, training, and mentoring. The training focused on basic accounting concepts, transaction classification, cash flow recording, and the preparation of simple financial reports. Previous studies have shown that training and mentoring programs in bookkeeping and financial reporting can improve MSMEs' financial management capabilities and support business sustainability (Rudiantoro & Siregar, 2012; Hapsari et al., 2017).

The objective of this community service activity was to improve the knowledge and skills of MSME owners in preparing simple financial statements and managing business finances systematically. Previous studies indicate that financial literacy and accounting record-keeping practices contribute positively to business performance, decision-making quality, and sustainability among MSMEs (Maseko & Manyani, 2011; Agyapong & Attram, 2019).

Implementation Method

This community service activity was conducted at an MSME engaged in the trading of large-sized plastic containers and metal cans located in Cideheng Village, Kemanisan Subdistrict, Serang City, Banten Province, Indonesia. The activity was implemented from April to May 2026. The selection of the location was based on the identification of financial management challenges experienced by the business owner, particularly in maintaining accounting records and preparing simple financial statements. Previous studies have emphasized that financial management remains one of the major challenges affecting

the sustainability of MSMEs in Indonesia (Putri et al., 2022; Sari & Nugroho, 2023). A location map is presented in Figure 1.



Figure 1. Map of the location of Cideheng Village, Kemanisan Subdistrict, Serang City

The target partner of this community service program was the owner and manager of the selected MSME. The partner was determined through preliminary field observations and interviews that revealed limited knowledge and skills in bookkeeping practices, transaction recording, and financial reporting. The selection was also based on the partner's willingness to actively participate in the training and mentoring process. Similar studies have shown that partner commitment and active participation significantly influence the success of capacity-building programs for MSMEs (Prasetyo et al., 2021; Wulandari et al., 2024).

The implementation of the program consisted of four stages. The first stage was observation and needs assessment, conducted through direct visits and interviews to identify financial management problems faced by the partner. The second stage was training, which introduced basic accounting concepts, transaction classification, cash flow recording, and simple financial statement preparation. The third stage was mentoring, where participants received direct guidance in recording daily business transactions and compiling financial reports based on actual business data. The final stage involved monitoring and consultation to ensure that the partner could independently apply the acquired knowledge and skills. Training and mentoring approaches have been widely recognized as effective methods for improving financial literacy and accounting practices among MSMEs (Rahmawati et al., 2021; Hidayat et al., 2023).

The success of the program was measured using several indicators. First, the partner demonstrated an increased understanding of basic accounting concepts and the importance of financial reporting. Second, the partner was able to classify business transactions appropriately and record cash inflows and outflows systematically. Third, the partner successfully prepared simple financial statements, including records of revenues, expenses, and business profits. Previous research indicates that improvements in bookkeeping competency and financial reporting skills are valid indicators of successful financial management interventions in MSMEs (Utami et al., 2022; Kurniawan & Fauzi, 2024).

The evaluation was conducted using a combination of qualitative and quantitative approaches. Qualitative evaluation involved observations and interviews to assess participants' understanding, engagement, and ability to implement bookkeeping practices. Quantitative evaluation was conducted through a comparison of participants' abilities before and after the training, focusing on transaction recording accuracy and financial statement preparation. The achievement of success indicators was measured based on the completeness and correctness of financial records produced by the partner during the mentoring process. Similar evaluation techniques have been employed in community service programs focusing on MSME financial literacy and accounting capacity development (Amalia et al., 2023; Susanto et al., 2025).

Table 1. Implementation Method to be used

No.	Target	Implementation Methodology
1.	Identifying the financial management problems faced by the MSME partner.	Observation and interviews were conducted to analyze the existing bookkeeping practices, identify financial reporting challenges, and determine the partner's training needs.
2.	Increasing understanding of basic accounting concepts.	Counseling and training sessions were provided on the importance of financial management, accounting principles, and simple financial statement preparation for MSMEs.
3.	Improving the ability to classify business transactions.	Demonstration and practical exercises were conducted to train the partner in identifying and categorizing income, expenses, assets, and liabilities.
4.	Enhancing skills in recording cash inflows and outflows.	Hands-on training was provided using actual business transaction data to develop systematic cash recording practices.
5.	Developing the ability to prepare simple financial statements.	Direct mentoring was conducted to assist the partner in preparing simple financial reports, including income statements and cash records.
6.	Ensuring sustainability of bookkeeping practices.	Monitoring, evaluation, and consultation activities were carried out to assess the implementation of financial recording practices and provide follow-up guidance.
7.	Improving overall financial management capacity.	Continuous assistance and discussion sessions were conducted to strengthen the partner's ability to utilize financial information for business decision-making.

Source: Rahmawati, D., Firmansyah, R., & Ananda, T. (2021).

Result and Discussion

The community service activity was conducted through observation, training, mentoring, and evaluation stages involving the owner of an MSME engaged in the trading of large-sized plastic containers and metal cans in Cideheng Village, Kemanisan Subdistrict, Serang City. The initial observation revealed that the business owner had not implemented systematic bookkeeping practices and relied mainly on manual calculations and memory in recording daily transactions. As a result, information regarding business income, expenses, and profits could not be accurately identified. Similar conditions have been reported in many Indonesian MSMEs, where limited accounting literacy affects the quality of financial management and business decision-making processes (Sari & Nugroho, 2023).

The training activities focused on introducing basic accounting concepts, transaction classification, cash flow recording, and the preparation of simple financial statements. During the implementation process, participants showed active involvement in discussions and practical exercises. The training materials were designed according to the actual business conditions faced by the partner to ensure easier understanding and application. Previous studies indicate that contextual accounting training can improve financial literacy and increase the effectiveness of learning outcomes among MSME owners (Rahmawati et al., 2021).

After the training sessions, direct mentoring was conducted to assist the partner in recording actual business transactions and preparing simple financial reports. The partner was guided to classify transactions into revenues and expenses, record cash inflows and outflows, and calculate business profits systematically. The mentoring process enabled the partner to understand the relationship between transaction records and financial statements. According to Hidayat et al. (2023), continuous mentoring plays an important role in strengthening accounting implementation among small business owners because it allows participants to directly practice the acquired knowledge.

The results of the program indicated an improvement in the partner's bookkeeping capabilities. Before the program, financial records were not organized and lacked documentation. After the mentoring process, the partner was able to prepare simple financial records independently and identify the business's financial position more clearly. These findings are consistent with previous studies showing that accounting assistance programs contribute positively to improving financial reporting quality and managerial decision-making in MSMEs (Utami et al., 2022).



Figure 1 and 2. Community service activities in Cideheng Village.

The results demonstrate that training and mentoring activities significantly improved the partner's understanding of financial management practices. The increase in bookkeeping capability indicates that practical learning approaches are effective in helping MSME owners understand accounting concepts that are often considered difficult. This finding supports the theory of experiential learning, which emphasizes that knowledge is more effectively acquired through direct experience and active participation (Wulandari et al., 2024).

The improvement in transaction recording and financial report preparation also reflects the importance of accounting literacy for business sustainability. Financial reports provide essential information for monitoring business performance, controlling operational costs, and planning future business development. MSMEs with better accounting practices tend to have stronger managerial capabilities and greater opportunities for growth compared to businesses without proper financial records (Putri et al., 2022).

Furthermore, the mentoring approach used in this activity encouraged active participation from the business owner, creating a collaborative learning process rather than a one-way transfer of knowledge. This participatory approach aligns with community empowerment theory, which highlights the importance of involving beneficiaries directly in problem-solving activities to achieve sustainable outcomes (Prasetyo et al., 2021). The active engagement shown by the partner during the mentoring process contributed to the successful adoption of bookkeeping practices.

Overall, the results suggest that accounting training combined with continuous mentoring can serve as an effective strategy for improving MSME financial management capacity. The ability to prepare simple financial statements not only supports better decision-making but also strengthens business sustainability and competitiveness. Therefore, similar community service programs should be expanded to other MSMEs facing comparable financial management challenges.

Conclusion

The community service program conducted at an MSME engaged in the trading of large-sized plastic containers and metal cans in Cideheng Village, Kemanisan Subdistrict, Serang City, successfully enhanced the partner's capability in managing business finances through simple bookkeeping and financial statement preparation. The novelty of this activity lies in the integration of practical accounting training with direct mentoring based on the partner's actual business transactions, enabling the participant to immediately apply the acquired knowledge to daily business operations.

The program provided tangible benefits for the partner, including improved understanding of transaction recording, better cash flow management, and the ability to prepare simple financial reports as a basis for business decision-making. These improvements are expected to support business sustainability and strengthen the partner's capacity to manage financial information independently.

From a theoretical perspective, the findings reinforce the view that participatory training and mentoring approaches are effective instruments for improving accounting literacy and financial management practices among MSMEs. The active involvement of participants throughout the process contributed significantly to the successful adoption of bookkeeping practices.

Future community service activities are recommended to involve a larger number of

MSMEs and incorporate digital bookkeeping applications to enhance financial recording efficiency and accuracy. Long-term monitoring is also necessary to evaluate the sustainability of the skills and practices acquired through the program.

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