

Counseling on Making Simple Financial Statements to Bakery Businesses in Sampora Cibinong Village

Nanda Alwan Harza
Universitas Ibn Khaldun, Indonesia

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ABSTRACT

Real Work Lecture (KKN) is a form of community service activity by students with a cross-scientific and sectoral approach at certain times and regions. The implementation of KKN activities usually lasts between one to two months and takes place in village-level areas (REDSOBEK 2020). The word Counseling comes from the torch which means torch or tool to illuminate the dark situation. Based on the origin of the word, counseling can be interpreted as an activity to provide information or explanation to those who will be embroidered (Dosensosiologi.com 2020). Simple financial statements for MSMEs are reports consisting of statements of financial position, profit, and loss, and notes to financial statements. All three provide information to internal and external parties regarding the company's performance. The company as an entity must provide information to internal and external parties. Internal parties include management and employees, while external parties are owners, investors, creditors, customers, and the government. The provision of information is carried out because the company must communicate. The most relevant information used by companies in communicating is financial statements (UBICO and Consultant B 2020).

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Corresponding Author:

Nanda Alwan Harza
Universitas Ibn Khaldun

INTRODUCTION

In the Sampora neighborhood, Kel. Cibinong, Cibinong District, Bogor Regency, there are various types of businesses, one of which is the Bread Business. The bakery business itself includes culinary-based MSMEs. The success of MSMEs in running a business cannot be separated from the owner's ability to manage finances. Incompetence or financial mismanagement committed by the owner although trivial can threaten the sustainability of MSMEs. Poor management also results in MSME actors being unable to prevent, detect, and correct mistakes of MSME actors, and even MSME actors cannot know what strategies will be used in the future.

MSMEs (Micro, Small, and Medium Enterprises) itself is a new thing in business activities or activities. This MSME is engaged in terms of trade which in this case concerns entrepreneurial activities or activities. MSMEs are trading businesses managed by individuals or also business materials in business entities which in this case are also included as business criteria in the small or microscope. Regulations regarding MSMEs have been discussed in Law No. 20 of 2008 (Ibeng P. 2021).

Making business financial statements for SMEs and small businesses such as stalls is one of the things that need to be considered. If in the past financial statements were only needed for large-scale businesses,

financial statements are also needed for SMEs and small businesses. With the financial statements, it is expected that SMEs can run their business well. So that profits and losses can be analyzed (Wahyudi D 2020).

METHOD

Research method or research method (research method) In general, the definition of research method is a process or way specifically chosen to solve problems posed in research. The understanding of research methodology is a science that explains how research should be carried out. Another opinion says that the understanding of research methodology is a series of systematic/structured steps carried out by researchers to find answers to questions on the object of research. Activities for community service in Sampora village, Kel. Cibinong, Cibinong District, Bogor Regency were held in September 2021. The method I use is the Qualitative method, the qualitative method is a descriptive research method, that uses analysis, refers to data, mandates existing theories as supporting material, and produces a theory (Prawiro M. 2019).

In the first stage, I made an observation, this observation aims to find out what are the obstacles of business actors in running their business and I also provide knowledge and information to MSME actors about the importance of financial statements for the sustainability of their business in the future.

The second stage is providing training to MSME actors to increase their understanding of simple financial statements. In the third stage, I assist MSME actors while doing their business.

RESULTS AND DISCUSSION

Community Service Activities in Sampora Village, Kel. Cibinong, Cibinong District, Cibinong District. Bogor was completed within 1 month, The achievements in this activity include:

- a. MSME actors can apply financial statements properly and correctly.
- b. MSME players can innovate their efforts for future strategies.
- c. MSME actors do not underestimate financial statements.
- d. Opening the mindset of MSME actors to develop their business.

1. Observation

Observation activities are carried out in advance to meet directly with business actors and find out the obstacles of business actors in running their businesses. I provide knowledge and information to MSME actors on how important financial statements are for business sustainability.

2. Financial Statement Making Training

In this activity, I conducted training on how to make simple financial statements for the business being run. Because for me this can help to manage the finances of his business so that his business can grow in the future. Previously, MSME players had never made financial statements for their businesses. The obstacle I face is the lack of knowledge of MSME actors in managing finances for their business because they consider bookkeeping financial statements unimportant. Then I shared the knowledge I had gained during my study in college.

3. Mentoring

At this stage, I assist MSME actors so that I know the development of their business. MSME actors respond very well when they have carried out this activity for 1 (one) week, MSME actors can understand how to manage the finances of the business they run. In the 2nd week (two) MSME players also received the impact, he dared to add flavor variants (coconut) and (srikaya). According to him, there are still many things to try if his business wants to grow, he concluded after seeing the financial statements he had made for 2 weeks.

CONCLUSION

MSME actors have not implemented good financial statements in their business. Even MSME players feel that financial statements are not important. The thing that makes MSME players reluctant to compile financial statements is that their business runs and remains profitable for MSME actors. Even though making financial statements is very important for business people.

With the community service activities that I have done, finally, MSME actors get the benefits for the sustainability of their business and gain knowledge and make MSME actors pay more attention to the development of their business financial statements. So that their finances can be managed properly.

Suggestion

The author suggests that even though only small and medium enterprises or SMEs are generally culinary businesses, they must have good and correct financial statements so that finances are more controlled and not dizzy in calculating business profits and losses (Anisa D. 2019). In realizing economic improvement in Indonesia, the role of MSMEs is very important so it requires support, especially from the government. Because not all Indonesian people have the same knowledge. With support from the government, the Indonesian economy will increase.

The author's advice to supervisors is the need for education to business actors about the importance of financial statements for business continuity.

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