



## TRAINING ON PREPARING SIMPLE FINANCIAL REPORTS BASED ON ANDROID FOR UMKM IN SUBANG DISTRICT, WEST JAVA

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### Abstract

The purpose of this Community Service activity is to train MSMEs in Subang Regency, West Java, to prepare simple Android-based financial reports. This program also aims to encourage participants to educate their surroundings and align with the demands of the millennial era. Using group discussions, the counseling session equips MSMEs with the knowledge to manage finances efficiently through Android-based tools. The activity includes motivational sessions by resource persons to enhance entrepreneurial spirit, demonstrations on creating business products, and hands-on training in preparing financial reports. These efforts not only foster financial literacy but also empower MSMEs to improve their business operations and sustainability. By integrating technology into financial management, the program supports MSMEs in adapting to modern business demands, increasing their competitiveness in the digital economy, and creating a ripple effect of education and innovation within their communities.

**Keywords:** Financial Reports, MSMEs, Android.

## INTRODUCTION

In the Indonesian economy, MSMEs are the largest group of businesses and have proven to withstand various shocks of the economic crisis. The number of MSMEs is increasing from year to year. The development of MSMEs can only be seen in terms of numbers. In general, especially in the financial aspect, only a few MSMEs have experienced developments in terms of their economic performance. It cannot be separated from the unawareness of MSME actors of the importance of corporate financial management. Financial management is one of the essential aspects of the company's progress. Financial management can be done through accounting.

Accounting is a systematic process that produces financial information that can be used for user decision-making. As long as MSMEs still use money as a medium of exchange, accounting is needed by MSMEs. Accounting will provide several benefits for MSME actors, including (1) MSMEs can find out the company's financial performance, (2) MSMEs can find out, sort out, and distinguish between company assets and owner assets, (3) MSMEs can find out the position of funds both sources and uses, (4) MSMEs can make the proper budget, (5) MSMEs can calculate taxes, and (6) MSMEs can find out the flow of cash during a specific period.

The reasons why MSME actors refrain from using accounting include the fact that accounting is considered complex and unnecessary. Some MSME players say that even without accounting, the company still runs smoothly and always makes a profit. Many MSME players feel their business is

running normally, but the MSME needs to grow. When they get two questions about the profit earned each period, they cannot show it with nominal numbers but with tangible assets such as land, houses, or vehicles. Furthermore, these assets are obtained with company funds and sometimes added with personal assets.

Based on these problems, it is necessary to hold training activities for MSME actors to manage finances with Android-based applications. The training program offered is simple accounting training for MSMEs. The accounting taught is simple accounting tailored to the conditions in MSMEs but does not deviate from existing standards and regulations. In addition, trainees will be given training to make financial reports with Android-based applications. This training is intended for MSME actors in Subang Regency, West Java. MSME actors can understand simple financial management and Android-based financial reporting applications with this training.

## **METHOD AND PROCEDURES**

This community service activity was carried out through the stages of planning, interviews, lectures/counselling, questions and answers, and quizzes to get participants' input. The lecture material was delivered using PowerPoint images. The complete activity method is presented in full through the explanation below:

### **1. Survey of the Activity Implementation Site**

This activity is intended to explore information about the geographical conditions and conditions of the community in the area of activity. The information is in the form of location and problems faced.

### **2. Preparation of Facilities and Infrastructure.**

This activity is intended to plan the facilities and infrastructure needed to implement activities while considering the community's needs in general and specifically for achieving community service targets. The facilities and infrastructure in question are projectors, banners, and others.

### **3. Activity Implementation.**

After conducting a survey and preparing facilities and infrastructure, the proposer, members, and several students implement activities. The activities are training or counselling through direct meetings with the Head of PLUT-KUMKM Subang Regency.

### **4. Monitoring and Evaluation.**

This activity is intended to review the development of community actualization of previously carried out activities in the hope that they can be implemented in accordance with the theory obtained through these activities. The evaluation also aims to understand the pattern of community understanding of new information or knowledge obtained from the activity implementer. These results are expected to be the basis for developing the Subang Regency PLUT-KUMKM Management.

## RESULTS

The results and discussion of community service in this period can be explained in this section.

1. **Implementation** The participants who attended were 20 representatives from MSMEs in Subang Regency. The activity went well and smoothly; many participants were enthusiastic about asking questions, discussing and practising making excellent and correct financial reports via Android. At the beginning of the training activity on the preparation of android-based financial reports for MSME actors in MSMEs in Subang Regency, West Java, it was a stage of providing material and lectures on understanding the preparation of financial reports for MSMEs so that training participants could have an understanding of the critical role of financial reports. After the participants understand the vital role of financial statements, the material on preparing financial statements is delivered, and finally, the material on preparing financial statements with an Android-based application. At first, many training participants needed to understand the importance of preparing financial reports for their business. It can be seen from the faces of the participants, who looked confused. However, participants began to be interested and enthusiastic when presented with the benefits of knowledge about managing finances and preparing financial reports.
2. MSME actors whose businesses are located in Subang Regency, West Java, obviously need training in the preparation of financial statements. Most of the training participants complained about the need for more knowledge and understanding of the critical role of preparing financial reports for the continuity of their business. In addition, almost all participants need to learn and apply Android-based applications to make it easier to create/compile financial reports. The participants needed to fully understand the importance of financial reports in developing their business. So far, most MSME players have put aside making financial reports on their business because of a misperception, where they have imagined how difficult and troublesome it is to make financial reports for their business. With this Android-based application, the training participants can easily make their business financial reports.
3. During the implementation of this training activity, the participants seemed very enthusiastic about participating in the training activities because it could provide additional knowledge and understanding about the preparation of financial reports manually and with Android-based applications. There was an interesting discussion between the participants and the speaker, as seen from the many questions about making financial reports during the training. Furthermore, the training participants practised preparing their business financial statements and tried applying them to the Android-based application. This session was quite time-consuming because the participants had to calculate their income in the financial statements. In addition, a few participants were unfamiliar with Android-based smartphones, so they needed help using the application.



Figure 1 Implementation Team and implementation activities

## CONCLUSION

The results of community service activities for MSME players in Subang Regency, West Java, can be categorized as successful in terms of participant participation, considering that the target is the attendance of 20 participants who attended the training. The indicator of the success of achievement in preparing financial reports for MSME actors in Subang Regency, West Java, is to measure achievement based on the number of participants who can understand as many as 15 participants or 75%; the objectives of this training can be said to be achieved. The service participants gave enthusiasm and good responses during the activity during the material presentation and discussion session. Based on the evaluation of the implementation of this service activity, it can be concluded that the activity participants were satisfied and understood the material of the service activities that had been carried out.

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