

Simple Accounting Assistance and Training Activities, Post-COVID-19 for Small Business in Sei Silau Tua Village, Asahan Regency

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Abstract

Bookkeeping is important and is one of the supporting factors for the success of a small business, especially in rural communities, with simple accounting that can help village communities in estimating the potential of small business to earn profits. In the first implementation strategy stage, researching the situation in Sei Silau Tua Village, the second identifying problems, and third involving partners to solve problems in the village. Village officials, Asahan District Government, village communities and related stakeholders must be able to work together to improve road facilities and build strong dams which later on the village community can do marketing outside the village. By doing simple accounting, financial records that follow applicable standards can later be used if the small business owner wants a loan to increase or expand his business activities. Therefore, it is necessary to carry out similar activities for other small business owners so that micro, small and medium enterprises can develop in Sei Silau Tua Village.

Keywords

small business; simple accounting; village communities



I. Introduction

The existence of community businesses is one of the considerations for channeling village community initiatives, developing village potential, managing and utilizing the potential of village natural resources, optimizing human resources (village residents) in their management, and the existence of capital participation from the village government in the form of village financing and wealth. submitted to be managed as part of a community effort. In developing a business, it is necessary to have accountability or a good and clear business bookkeeping system that will be able to find out whether the business is making a profit or losing. One that is no less important for those who want to start their own business is to understand the existence of business opportunities. Business opportunities can be interpreted as opportunities to achieve a business goal (Tobing et al., 2018).

Bookkeeping is important and is one of the supporting factors for the success of a business, especially in rural communities. According to Law Number 28 of 2007 Article 28, several things that are recorded in the books are in the form of financial data and information covering assets, liabilities, capital, income, costs, and the total cost of acquisition and delivery of goods or services, which is closed by compiling a financial report in the form of a balance sheet. and income statement.

People who wish to set up a business and who already have a business, it is deemed necessary for optimal treatment to develop it. One of them is by doing simple bookkeeping

that is done routinely or related to small and medium business accounting. Many people who have small businesses are not able to do simple bookkeeping, therefore it is necessary to carry out simple accounting training for every village community business.

And for this simple accounting mentoring and training activity in collaboration with one of the partners from the Asahan Regency Bundes Association with the Chairman Mr. Muhammad Bajuri. With this cooperation partner, the objectives and benefits of these activities can be realized.

Purpose of this activity:

1. Provide reliable financial information about liabilities, capital, and economic resources reliably.
2. Provide reliable information about changes that occur in economic resources in a business due to the business activities carried out.
3. Provide financial information that can assist users in estimating the business potential for profit.
4. Provide other important information about the business on the economic resources and obligations of the company.
5. Presenting financial information as deeply as possible related to financial statements so that it is relevant for use by users of financial statements.

The targets for the success of the service are:

1. Published in articles and journals from the impact of community service simple accounting assistance and training activities, post-COVID-19 for small business in Sei Silau Tua Village, Asahan Regency.
2. Published in the mass media.
3. Uploaded in the form of a video on the Universitas Asahan Youtube Channel.
4. Increasing the application of science and technology in society (mechanism, IT, and simple accounting).

II. Review of Literature

Literature review contains a description of the theory, findings and other research materials obtained from reference materials to be used as the basis for research activities. The description in this literature review is directed to develop a clear framework of thinking about solving the problems that have been described previously in the formulation of the problem (Octiva et al., 2018). Literature review contains reviews, summaries, and author's thoughts on several library sources (can be articles, books, slides, information from the internet, etc.) about the topic discussed, and is usually placed at the beginning of the chapter (Pandiangan et al., 2021). The results of research conducted by other researchers can also be included as a comparison of the results of the research that will be tested here. All statements and/or research results that are not from the author must be sourced, and the procedure for referring to library sources follows the established rules (Pandiangan, 2015). A good literature review must be relevant, current (last three years), and adequate.

2.1 Accounting

Accounting is an activity that provides company financial information because accounting activities are carried out routinely. In accounting, identification, measurement, and communication of financial information about economic entities will be carried out to interested parties (Indratno, 2013). An accountant must measure performance accurately, fairly, and on time, so that managers and companies can attract investment capital.

It is undeniable that most of the information that modern managers need is accounting information. Therefore, managers are required to have the ability to analyze and use accounting data. This increasingly rapid economic development requires economic actors to better understand accounting data that can provide the financial information needed by the public in making economic decisions.

The objectives of accounting are as follows (Ahmad and Abdullah, 2012):

1. Reliable information about changes in the company's net economic resources arising from activities for profit.
2. Provide reliable information regarding the company's assets, liabilities and capital.
3. Assist users in estimating the company's potential to generate profits.
4. Provide other important information regarding changes in economic resources and obligations such as information on shopping activities.
5. Disclosing other information related to financial statements that are relevant to the needs of users of financial statements.

2.2 Micro Small and Medium Enterprises

Micro, small and medium enterprises are businesses that have a fairly high role, especially in Indonesia, which is still a developing country. With the large number of micro, small, and medium enterprises, there will be more job opportunities for the unemployed. In addition, micro, small, and medium enterprises can be used as a source of income, especially in rural areas and low-income households. The role of micro, small, and medium enterprises cannot be doubted in supporting the increase in people's income, but the meaning of micro, small, and medium enterprises is still diverse.

The development of micro, small, and medium enterprises in Indonesia cannot be separated from various kinds of problems. The level of intensity and nature of these problems cannot differ not only according to the type of product or market served, but also between regions or locations, between centers, between sectors or sub-sectors or types of activities, and between business units in the same activity or sector (Tambunan, 2002).

However, the problems that are often faced by micro, small, and medium enterprises according to (Manurung, 2008):

1. Marketing Difficulties

Marketing is often considered as one of the critical obstacles for the development of micro, small, and medium enterprises. One aspect related to marketing issues is competitive pressures, both in the domestic market for similar products made by large businesses and imports, as well as in the export market.

2. Financial Limitations

Micro, small, and medium enterprises, particularly in Indonesia, face two main problems in the financial aspect: the mobility of start-up capital and access to working capital, long-term finance for investments that are indispensable for long-term output growth.

3. Limited Human Resources

Limited human resources are also a serious obstacle for many micro, small, and medium enterprises in Indonesia, especially in the aspects of entrepreneurship, management, production engineering, product development, engineering design, quality control, business organization, accounting, data processing, marketing techniques, and market research. . These limitations prevent Indonesian micro, small, and medium enterprises from being able to compete in the domestic and international markets.

4. Raw Material Problem

Limited raw materials and other inputs are also often a serious obstacle to output growth or production sustainability for many micro, small, and medium enterprises in Indonesia. This limitation is due to the raw price being too high so it is not affordable or the quantity is limited.

5. Technology Limitations

Micro, small, and medium enterprises in Indonesia generally still use old or traditional technology in the form of old machines or manual production tools. This technological backwardness not only results in low total factor productivity and efficiency in the production process, but also the low quality of the products made.

III. Research Methods

Research methods are the sciences/methods used to obtain the truth using a search with certain procedures in finding the truth, depending on the reality being studied (Pandiangan, 2018). Methodology consists of structured ways to acquire knowledge. The purpose of the research methods are theoretically an attempt made to find out one thing. Knowledge obtained from theoretical research is often referred to as basic research, because it cannot be used directly (Pandiangan et al., 2018).

Here are the details of the activity:

Activity Title: Simple Accounting Assistance and Training Activities, Post-COVID-19 for Small Business in Sei Silau Tua Village, Asahan Regency.

Execution Time: December 24, 2021.

Location of Activity: Sei Silau Tua Village, Setia Janji District, Asahan Regency

Source of Funds: Secretariat of the Directorate General of Higher Education, Research and Technology.

Implemented By:

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The strategies used in the implementation are as follows:

1. First, the proposing team conducts a survey in the field and conducts research on the problems faced by partners.
2. Assessment Stage

This stage is very important because it includes identifying problems that occur with partners. Assessment activities include collecting data, analyzing information, as well as combining various facts in the field so as to provide an understanding, at this stage partners are active in presenting problems and obstacles faced.

3. Alternative Program Planning Phase

The team actively involves partners to provide solutions to problems that occur. The solutions mentioned above are set to be implemented to partners.

From Table 1, the output achieved can be seen:

Table 1. The Output Achieved

No.	Output Type	Target	Achieved
Mandatory Output			
1.	Scientific publications in journals with ISSN or proceedings of national journals.	Draft	Draft
2.	Publication in mass media.	Application	Application
3.	Increasing the application of science and technology in society (mechanism, IT, and simple accounting).	Application	Application
4.	Publication on youtube media in the form of activity videos on the Universitas Asahan Channel.	Editing Process	Editing Process

Description:

1. Fill in not yet/none, draft, submitted, reviewed, or accepted/published.
2. Fill in not yet/none, draft, registered, or implemented.
3. Fill with not yet/none, product, implementation, and upgrade size.
4. Fill with not yet/none, draft, and editing process.

IV. Discussion

4.1 Functions and Benefits of Research Results and Community Service

1. Recording transaction records or recording reports which means simple accounting functions to record systematically and chronologically related to every transaction made by the public for small businesses. Record transaction records are compiled in order to prepare a final account which can later provide information about the profits and losses of small village community businesses at the end of the accounting period.
2. Help protect the property and valuable assets of the village community, by calculating the actual amount of depreciation of assets using the right method and applicable to certain assets. That is why simple accounting systems are designed to protect business property and assets from unauthorized use.

4.2 Economic and Social Impact

1. Village officials can create a balance by bringing in stakeholders with village communities who have small businesses, so that in the long term there will be no conflict of interest.
2. With simple accounting, it can have a social impact on small business activities in the village, by measuring the effectiveness of sound financial reporting programs.
3. After a healthy balance sheet of financial statements generates a clean income, village communities who have small businesses in the Sei Silau Tua Village can market their business outside their area which will later find more finance which also affects the welfare of the village community.

4.3 Obstacles

1. Obstructed by the situation of the village which is often hit by floods which are quite severe when the rainfall is high.
2. For small business in the village, the problem is the lack of widespread marketing in the village because it is far from relations with outside the region. This is because the road facilities in the village are still quite poor and dominated by dirt roads, which if it rains it can cause vehicles, both motorbikes and cars, to be unable to run.
3. In general, the village community only keeps a modest record of income and expenses that do not follow the applicable financial recording standards, so they cannot be used to apply for a loan. Even though in the face of competition with the COVID-19 pandemic conditions, small business owners are required to be able to separate personal finances and business finances so that it can be seen how much profit they get and how the profits are divided for personal and investment purposes. Sihombing (2020) state that Covid-19 pandemic caused everyone to behave beyond normal limits as usual. The outbreak of this virus has an impact especially on the economy of a nation and Globally (Ningrum, 2020). The problems posed by the Covid-19 pandemic which have become a global problem have the potential to trigger a new social order or reconstruction (Bara, 2021).

4.4 Follow-up

1. Village officials and the Asahan Regency Government pay more attention to the facilities and infrastructure in Sei Silau Tua Village, especially the road conditions in the village. So that later there will be good response actions to repair roads in the village. Which will have an impact on marketing distribution for small business stakeholders in the village.
2. Village officials, Asahan Regency Government, village communities and related stakeholders must be able to work together to build good embankments or dams with brick or concrete foundations, so that when it rains the village does not experience flooding.

The results of the documentation of the activities are as follows:



Figure 1. Activity Photos

V. Conclusion

The conclusion in this case is that people who have small business in the Sei Silau Tua Village, Setia Janji District, Asahan Regency still has little knowledge about planning and recording simple accounting books.

The advice offered with financial records that follow applicable standards can later be used if the small business owner wants a loan to increase or expand his business activities. Therefore, it is necessary to carry out similar activities for other small business owners so that micro, small and medium enterprises can develop. In addition, it is necessary to provide assistance to the community so that the skills gained during the training can be applied as they should.

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