

Simple Bookkeeping Training at the Rembun Village Farmer Group, Dampit, Kabupaten Malang

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Abstract

Purpose: The training activity entitled "Training on Simple Bookkeeping Preparation in Rembun Village Farmer Group" is an effort to provide basic understanding to Rembun Village farmer groups in managing their agricultural finances and bookkeeping more efficiently.

Method: The training focuses on applying simple bookkeeping methods, which aim to help farmers record financial transactions, understand financial statements, and improve their financial management.

Practical Applications: During the training, participants were taught the basic concepts of bookkeeping, cash management, recording agricultural transactions, using simple spreadsheets, and preparing financial statements. They have also introduced to mobile applications that can facilitate their bookkeeping process. The result of this training is expected to be an increase in the ability of farmer groups to manage their finances, optimize the use of resources, and produce more accurate financial reports.

Conclusion: With this new understanding, Rembun Village farmer groups are expected to improve their operational efficiency and achieve sustainability in their agricultural business. This training is the first step in empowering the Rembun Village farmer group, with the hope that they can continue to improve their financial management and achieve greater success in agriculture.



Introduction

Prior to initiating the "Training on Simple Bookkeeping Preparation in Rembun Village Farmer Groups," we undertook a comprehensive situation analysis to gain a deeper understanding of the unique circumstances and challenges confronting the farmer groups and agricultural communities of Rembun Village. Here are some pivotal insights from our analysis (1) Rembun Village is home to a diverse array of farmer groups, comprising farmers with a wide spectrum of educational backgrounds and financial literacy levels. While many members of these farmer groups possess practical agricultural knowledge, the concepts of bookkeeping and financial management have not been a primary focus in their farming activities. A significant number of these farmer groups grapple with financial management challenges, including inconsistent transaction records, unrecorded expenses, and a lack of comprehension of the critical role of bookkeeping in informed decision-making; (2) These farmer groups in Rembun Village frequently encounter resource limitations, such as restricted access to technology, unstable internet connections, and scarce computer equipment. Despite these challenges, Rembun Village boasts considerable agricultural potential, with a diverse range of crops and livestock. By improving financial management practices, this potential can be harnessed to boost farmers' income and enhance their welfare; (3) The farmer groups and communities in Rembun Village aspire to achieve greater autonomy in managing their finances. They are keen to learn how to record transactions and generate simple financial statements to bolster their farming operations. With a clear understanding of the prevailing situation, this training has been meticulously designed to cater to the needs and expectations of the farmer groups in Rembun Village. We anticipate that this training will empower them to surmount financial hurdles, augment the efficiency of their farms, and attain sustainability in their agricultural endeavors. Armed with this newfound knowledge and skills, we expect the farmer groups to approach the future with increased confidence and success.

The partners of the Rembun Village farmer groups encountered several issues that served as the primary motivation for the implementation of this training. One of the most pressing problems is a lack of understanding of bookkeeping and financial management. A large number of farmers in these groups are unfamiliar with the process of recording financial transactions and preparing effective financial statements. Moreover, the recording of financial transactions is often sporadic, leading to a lack of transparency and control over cash flow. Technological constraints, such as limited access to computer devices and unstable internet connections, frequently pose barriers to the implementation of electronic bookkeeping. Inefficient inventory management is also a concern, as a lack of accurate records can result in resource wastage. A lack of understanding of how to analyze financial statements and make decisions based on financial data also poses a significant challenge. Therefore, this training has been designed to address these issues by equipping partners with the requisite knowledge, skills, and tools to enhance financial management, optimize resource utilization, and achieve sustainability in their agricultural businesses.

Method

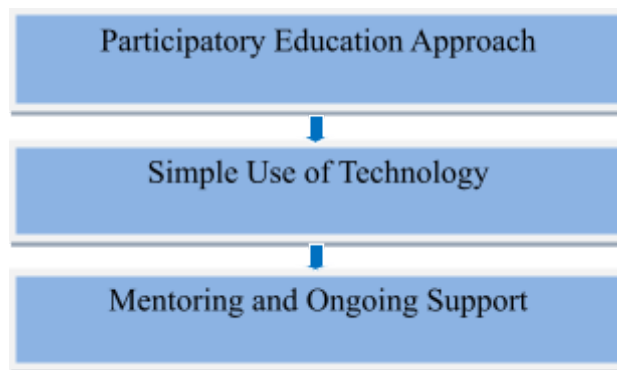
Stages of Implementation

The implementation of "Training on Simple Bookkeeping Preparation in Rembun Village Farmer Group" consists of several stages that will be carried out systematically. The first stage is preparation, where we will collect training materials, prepare facilities, and ensure the readiness of the required technology. After that, the training will begin with the stage of introduction to the basic concepts of bookkeeping and financial management. Participants will be invited to understand the importance of bookkeeping in their agricultural business. The next stage will focus on using simple methods in bookkeeping, such as recording daily cash transactions. The training will continue with field practice sessions, where participants will be given the opportunity to record transactions and prepare their own

financial statements. To overcome technological constraints, participants will be introduced to the use of simple mobile applications in bookkeeping. An understanding of financial analysis will be taught, and participants will learn how to analyze simple financial statements for wise decision making.

After completing the training phase, participants will receive continuous support in the form of mentoring and consultation. With additional guidance, they are expected to be able to apply bookkeeping effectively in their agricultural business. This training process will result in positive changes, such as more accurate and regular financial reports, increased efficiency in resource management, as well as sustainability in agricultural business and increased income of farmers.

Figure 1. Stages of Implementation of the Proposed Service Program



Training Implementation

The implementation of the "Simple Bookkeeping Preparation Training for Rebun Village Farmer Group" will begin with a preparatory stage that includes collecting training materials, preparing facilities, and ensuring the availability of necessary equipment. Furthermore, the training will be run with a participatory education approach, where participants will be actively involved in the learning process. They will be encouraged to participate in group discussions, solve case studies, and attend field practice sessions that allow them to apply the knowledge gained in real agricultural situations. The initial stage of training will focus on introducing the basic concepts of bookkeeping and financial management, so that participants understand the importance of bookkeeping in agricultural financial management. Furthermore, they will learn about the use of simple methods in bookkeeping, such as recording daily cash transactions, which will facilitate its implementation in daily activities. Field practice sessions will give participants hands-on experience in recording transactions and compiling their own financial statements.

To overcome technological constraints, participants will be introduced to the use of a simple mobile application that can be used for bookkeeping. Furthermore, participants will gain an understanding of how to analyze simple financial statements and how the results of such analysis can be used in wiser decision making in their agricultural business. Once the training is complete, there will be ongoing support and mentoring which includes consultation and mentorship sessions. This support aims to ensure that the knowledge and skills acquired during the training are well integrated in the daily practices of the farmers. With this careful and structured implementation, it is hoped that this training will provide concrete benefits to Rembun Village farmer groups in their efforts to manage agricultural finances and businesses more effectively. State the stages or steps taken to implement the solution to the specific problem faced by the partner. The implementation of these solutions is made systematically which includes social, cultural, religious, quality of service or community life. Describe the method of approach offered to solve the problems of partners that have been mutually agreed. Here are the details of the activities to be carried out:

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Session I : Introduction to the basics of Accounting

Session II : Simple Bookkeeping Practices

Session III : Discussion, Q&A and Closing

Presenters

- a. Fadilla Cahyaningtyas, SE., MSA., Ak., CA.
- b. Dr. Justita Dura, SE., M.Ak.
- c. Ahmad Nizar Yogatama, SE., MM.
- d. Rifki Hanif, SE., MM.
- e. Agus Purnomo Sidi, S.Sos., MM.
- f. Widiya Dewi Anjaningrum, S.Si., MM.

Place and Time of Practice

- a.Place : Rembun Village Hall
- b.Time : October 7, 2023

Result

The results of the training "Simple Bookkeeping Training in Rembun Village Farmer Group" will include new understanding and skills acquired by the participants. They will have a better understanding of bookkeeping and financial management, as well as practical skills in recording transactions, compiling financial statements, and analyzing financial data. The impact will be seen in the form of more orderly financial records and more accurate financial statements, which can be used for wise decision making in agricultural business. Increased efficiency in the management of agricultural resources is expected to result in better results in agricultural production, and ultimately, an increase in the income of the farmers. Most importantly, the results of these training activities will reflect the sustainability of agricultural enterprises, where farmers can better manage their finances, invest in the development of agricultural businesses, and achieve increased incomes, which will have a positive impact on their well-being and the agricultural community.

Figure 2. Training Preparation



In addition to practical results, this training is also expected to create a long-term impact on the farmer group of Rembun Village. Farmers will become more independent in managing their own finances, able to identify opportunities and challenges, and make more strategic decisions in their farms. The sustainability of agricultural business will help them to deal with market fluctuations and changing economic situations. With a sustainable approach, farmer groups will continue to improve their agricultural performance and productivity, which in turn will support local economic growth and improve the quality of life of

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the entire Rembun Village community. The results of this training, therefore, will create a positive and sustainable impact in the world of agriculture and finance of farmers and their communities.

Figure 3. Farmer Group Discusses Simple Bookkeeping



The expected results of this training are not only limited to the level of individuals or farmer groups, but also contribute to the improvement of the overall village economy. With the increase in farmers' income and the increase in agricultural productivity, villages can experience sustainable economic growth. These positive impacts can include the creation of additional jobs, the improvement of people's purchasing power, and the development of village infrastructure. In addition, this training can act as a model that can be adopted by other farmer groups in the region. By demonstrating success in improving financial management and farm efficiency, this training can motivate other farmer groups to follow in his footsteps. Overall, the results of this training activity will help lift the quality of life of farmers, increase the economic resilience of villages, and encourage sustainable agricultural development. This reflects valuable investment in rural development and improved welfare of agricultural communities.

Figure 4. Q&A by Farmer Group and Speakers



In addition to tangible economic benefits, the results of this training can also change the attitudes and mentality of farmers. They may become more proactive in seeking new

business opportunities, more confident in interacting with economic stakeholders, and more aware of the importance of bookkeeping and financial management in their business. This can spark an entrepreneurial spirit among farmers and inspire innovation in local farming.

Figure 5. Head of Farmer Group Conducts Bookkeeping Demonstration



In addition, the results of this training will create a domino effect at the community level. Farmers who have undergone this training can share the knowledge and skills they have gained with their fellow farmers. This will create a culture of knowledge sharing and collaboration that will strengthen the unity and sustainability of the agricultural community of Rembun Village. In the long run, this positive impact can lead to the development and solidification of the agricultural sector in the village, with an impact on community welfare and sustainable economic growth. The outcome of this training, therefore, is more than just skills debriefing, but rather an investment in positive change and long-term improvement in the village.

Discussion

The evaluation results of the "Training on Simple Bookkeeping Preparation in Rembun Village Farmer Group" activity serve as a testament to the success of the training and its transformative impact on the participants and the broader agricultural community (Achmadi & Wulandari, 2023; Maulani et al., 2016). The evaluation reveals that participants have experienced a substantial enhancement in their understanding of the fundamental concepts of bookkeeping and financial management. Moreover, they have successfully translated the skills acquired during the training into practical applications, resulting in more organized financial records and more precise financial statements. Furthermore, the training has effectively boosted agricultural efficiency (Lubis et al., 2022; Wardiningsih et al., 2020), as evidenced by the uptick in productivity and improved resource management (Chairia et al., 2021). Farmers have begun to incorporate bookkeeping into their agricultural businesses in a sustainable manner, marking a significant stride towards the sustainability of agricultural enterprises (Fariana et al., 2020; Machfuzhoh & Widyaningsih, 2020). The evaluation also underscores a shift in the mindset and attitude of the participants, who are now more proactive in exploring business opportunities and more confident in engaging with economic stakeholders (Ningrum et al., 2019; Rizqiansyah & Yuliantoro, 2022). Additionally, a ripple effect has been observed within the community, with participants disseminating their knowledge and skills among other farmers, fostering a culture of knowledge sharing and collaboration that fortifies the unity and sustainability of the farming community. The evaluation results not only quantify the success of the training but also offer insights into its positive repercussions on the lives of farmers and the growth of the local economy (Manoppo & Pelleng, 2018; Utomo et al., 2022). This serves as compelling evidence that this

training constitutes a valuable investment in enhancing the financial management (Sari & Indriani, 2017) and efficiency of agricultural enterprises, promising long-term benefits for farming communities and their villages (Alinsari, 2020; Wahyuningsih et al., 2017). The sustainability plan of this training program adopts a long-term perspective, aiming to perpetuate the benefits of the "Simple Bookkeeping Training in Rembun Village Farmer Groups." The program will encompass several strategic steps: Firstly, the program will ensure continuous mentorship and guidance to trainees. This includes regular consultation sessions, monitoring the progress of bookkeeping implementation in their agricultural businesses, and providing assistance in surmounting any obstacles that may emerge. This approach will facilitate participants in persistently applying and honing the skills and knowledge gleaned during the training (Chairia et al., 2021; Fariana et al., 2020). Secondly, the program will foster knowledge exchange between trainees and other farmers in the region. This will cultivate a robust culture of knowledge sharing and collaboration, which can bolster the advancement of community agriculture. In addition, the program will provide sustained access to the necessary simple tools and technology, including a mobile app for bookkeeping. This will ensure that technological constraints do not impede the implementation of bookkeeping (Ningrum et al., 2019; Utomo et al., 2022). The program will also persist in monitoring and evaluating the progress of the participants, encompassing improvements in financial records, financial statement analysis, and agricultural efficiency. This data will be harnessed to gauge the long-term impact of the training and pinpoint areas necessitating improvement. With this sustainable approach, the training program will represent a long-term investment in enhancing the capabilities and welfare of farmers in Rembun Village. The objective is to instigate sustainable transformations in agricultural practices and financial management, bolster the growth of local economies, and ensure the sustainability of their agricultural enterprises. The program will continue to adapt to evolving needs and developments pertaining to agriculture and financial management, ensuring that its benefits persist in the future.

Conclusion

The conclusion of the training activity "Training on Simple Bookkeeping Preparation in Rembun Village Farmer Group" is that this training has succeeded in providing tangible benefits for participants and the agricultural community of Rembun Village. Participants have acquired new understanding and skills in bookkeeping and financial management, which has improved the efficiency and effectiveness of their agricultural ventures. Positive impacts are also seen in increased incomes, changing attitudes, and collaboration among farmers. The program is not only an investment in skills, but also in a positive transformation in agricultural practices and financial management, which will have a long-term impact on the well-being of the farming community. The suggestion for this program is to maintain sustainability through ongoing mentoring and mentoring to participants. Programs may also consider involving participants in developing joint business strategies, sharing their knowledge and experience. In addition, the program may consider expanding to other farmer groups in the surrounding region, so that the benefits of this training can spread more widely. Finally, programs must still monitor and evaluate the long-term impact of this training and adapt to possible changes in the agricultural and economic environment. With a sustainable and strategic approach, this program has the potential to continuously improve the quality of life of farmers and support sustainable rural economic development.

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