

## Accounting Record Training for MSMEs in Batu Merah Village

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### Abstract

**Purpose:** This community service aims to enhance MSMEs' financial management skills in Batu Merah Village, Ambon, by providing simple accounting training. It seeks to improve their ability to maintain accurate records and prepare financial reports, addressing business management challenges effectively.

**Method:** Training sessions on basic accounting principles will be conducted, tailored to MSMEs' needs. Socialization sessions will reinforce understanding. Data collection involves qualitative feedback on training effectiveness and perceived skill improvements.

**Practical Applications:** Improved financial management enables informed decision-making, resource optimization, and easier access to financial services for MSMEs. This fosters their growth and sustainability.

**Conclusion:** By addressing the need for enhanced financial literacy, this research equips MSMEs in Batu Merah Village to navigate financial challenges effectively, contributing to their long-term success and resilience in rural communities.



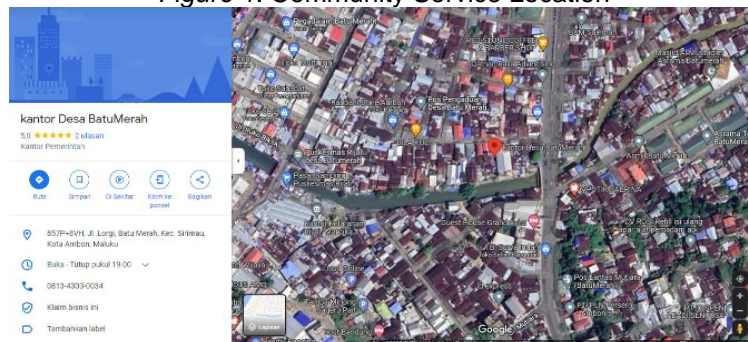
## Introduction

Micro, Small, and Medium Enterprises (MSMEs) are one of the drivers of the national economy (Dessyarti et al., 2022). The development of MSME activities encourages more professional management in daily operational activities to produce good financial accountability (Pangastuti, 2023). Professional financial management requires a good accounting system to generate relevant and reliable information for decision-making, planning, and controlling MSMEs.

Accounting activities are common for macro-scale business players but remain a challenge for most micro and MSME entrepreneurs. Most MSME entrepreneurs do not prioritize their financial reports; they are more focused on the success of the goods they sell (Putri & Thoriq, 2022). One of the main challenges faced by MSME players is related to fund management. Good fund management is a key factor that can lead to the success or failure of MSMEs (Syafitri et al., 2022). A practical and effective method in fund management for MSMEs is implementing good accounting practices. Thus, accounting enables MSMEs to obtain various financial information to run their businesses (Kartika & Kartikasari, 2023; Nugraha et al., 2022). Accounting records must comply with every transaction that occurs and adhere to applicable accounting standards. Accounting standards encompass accounting treatments from recognition, measurement, presentation to disclosure, and certainly can serve as a basis for preparing reliable financial statements (Purta et al., 2022; Rini, 2021).

According to the Indonesian Institute of Accountants (IAI) report, many MSMEs, especially micro and small businesses, are still unable to prepare financial statements in accordance with Financial Accounting Standards (SAK). This condition concerns all parties because financial statements will facilitate MSMEs in accessing various programs, including accessing financing from banks and other financial institutions (Rosmayati et al., 2023). This Community Service activity is conducted for MSMEs located in Batu Merah Village, Sirimau District, Ambon City.

Figure 1. Community Service Location



The issues identified from this activity are: 1) Understanding of MSME players to conduct accounting records; and 2) Understanding of MSME players to prepare financial statements. The objectives of this community service activity are: 1) to enhance the ability of MSME players to conduct accounting records; and 2) to enhance the ability of MSME players to prepare financial statements. Community service conducted by (Margunani et al., 2020), stated that accounting record training could contribute to MSME players' understanding of financial recording techniques.

## Method

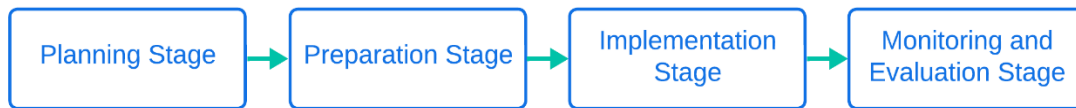
Community Service Activities (PKM) will be conducted in Batu Merah Village, Sirimau District, Ambon City. This activity will be carried out in the form of socialization on how to conduct accounting records to be able to prepare financial statements properly. The target participants for this activity are 25 MSME players in Batu Merah Village.

The implementation method used in community service activities for MSME players in

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Batu Merah Village is as follows:

Figure 2. Stages of community service implementation



The first one is Planning Stage. This stage is carried out initially to identify the target for training and the location; 2) Preparation Stage. After identifying the target recipients for training, in this stage, field studies and direct interviews with stakeholders in Batu Merah Village are conducted to understand the conditions and problems faced; 3) Implementation Stage. In this stage, training is conducted with the delivery of material by the community service team. At the end of this session, MSME players are given the opportunity to respond and share experiences in running and managing MSMEs so far; 4) Monitoring and Evaluation Stage. In this stage, the community service team provides practice questions for MSME players to work on, so they can prepare financial statements.

Here is the process of implementing Community Service

Figure 3. Implementation of Community Service



## Result

The results of the Accounting Record Training for MSME players in Batu Merah Village are 1) improving the ability of MSME players to conduct accounting records; and 2) enhancing the ability of MSME players to prepare financial statements. This activity took place for 1 day from 09:00 to 14:00 WIT with a break from 12:00 to 13:00 WIT, attended by 25 participants from MSME players in Batu Merah Village, Sirimau District, Ambon City.

Based on the community service implementation that has been conducted, the results of problem solving are obtained with the following table:

Table 1. Results of Problem Solutions

Issue	Solution	Notes
Lack of ability in conducting accounting records	Delivery of material on accounting records	Hoping that MSME players can understand accounting records theoretically
Lack of ability to prepare financial statements	Training starts from journal recording to preparing financial statements	Hoping that MSME players can conduct journal recording to preparing financial statements

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## Discussion

Community service activities in the form of accounting record training have a positive impact on MSME players to improve their ability to conduct accounting records and prepare financial statements (Atmoko et al., 2021). MSME players who understand accounting can prepare financial statements according to government standards, making it easier for them to obtain assistance and apply for MSME credit (Azlina et al., 2020). This activity is carried out to provide solutions to the obstacles faced by MSME players in Batu Merah Village, Sirimau District, Ambon City.

In addition to factors within MSME players, factors from government policies also need to be addressed, namely providing assistance to MSME players in implementing accounting in their respective businesses. Continuous assistance is provided so that MSME players can continuously implement accounting in their business activities (Farhan et al., 2020).

## Conclusion

The implementation of community service activities has proceeded according to its objectives. MSME players were very enthusiastic about participating in this training, resulting in an improvement in their understanding of accounting records and financial statement preparation. It is hoped that this activity can be followed up to provide assistance to MSMEs, enabling them to implement these practices in managing their businesses.

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