

Financial Bookkeeping for Inmates of Class II B Women's Prison in Kupang

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Abstract

Purpose: The purpose of this activity is to provide knowledge about simple financial bookkeeping, enhance the skills of inmates in financial bookkeeping, understand effective financial management strategies, and encourage active participation of inmates in entrepreneurship upon their release.

Method: The team determined the methods used in this activity, which are workshops, case studies, and practical exercises.

Practical Applications: The outcomes of this activity include active participation of participants, indicating their interest and motivation to learn and enhance their knowledge in financial bookkeeping. Participants experience an increased understanding of financial management, especially in financial bookkeeping. They also develop improved practical skills in financial management, particularly in financial bookkeeping.

Conclusion: This training has long-term impacts on participants. These impacts include increased financial independence, a change in perspective towards financial management, improved job skills, motivation to develop businesses after release, and minimizing the risk of reoffending.



Introduction

Based on Law Number 12 of 1995 regarding Corrections, Article 3 Paragraph 1 explains that Correctional Institutions (Lapas) are one of the state institutions that play a role in law enforcement through the criminal justice system. Lapas exists to realize humane principles in community life for inmates after serving their sentences (Situmorang, 2019; Sumarsono et al., 2023). Based on this objective, it can be understood that the purpose of the existence of Lapas is to educate and rehabilitate inmates into law-abiding, responsible, and productive members of society upon their release (Edy, 2022; Kanti et al., 2024). The Class IIB Women's Correctional Institution in Kupang is a Technical Implementation Unit under the Ministry of Law and Human Rights of the Republic of Indonesia. One important aspect of rehabilitation carried out by Lapas is providing knowledge and skills to inmates to develop their potential and apply their knowledge and skills after serving their sentences and reintegrating into society (Nafiah et al., 2021).

In response to this aspect, so far, Class II B Women's Correctional Institution in Kupang, through collaboration with various stakeholders, has conducted various forms of rehabilitation such as job skills training including weaving, sewing, and makeup, digital literacy training aimed at preparing inmates to meet the demands of modern life, social and mental health training, and entrepreneurship training. The various forms of rehabilitation conducted by Class II B Women's Correctional Institution in Kupang are considered very good and effective in equipping inmates to be creative individuals, especially in shaping them into innovative entrepreneurs after their release.

Through an analysis of the efforts made by Class II B Women's Correctional Institution in Kupang, we conclude that there is a need for training related to financial management knowledge. Factors such as lack of formal education, experience, and limited access to financial information during imprisonment as inmates are certainly obstacles in developing adequate financial skills. Therefore, a rehabilitation program is needed to provide inmates of Class II B Women's Correctional Institution in Kupang with basic knowledge and skills in effectively managing finances.

Financial bookkeeping is the foundation of effective financial management (Sofilda et al., 2022; Surahman et al., 2023). By having good financial records, inmates of Class II B Women's Correctional Institution in Kupang can make informed decisions in managing their finances. Through this, inmates can learn how to budget, track cash flows, manage savings, and handle debts. Financial bookkeeping training is crucial because it creates financial independence in managing income and expenses, understanding various financial problems and their solutions, training and building entrepreneurial skills so they can plan and manage businesses effectively (Ariwidodo et al., 2022; Hadiyati et al., 2021; Suryani et al., 2023). The impact of ineffective financial management may not be immediately apparent, but inmates cannot wisely control their finances without proper financial management methods. According to (Ihwanudin et al., 2020; Risqi & Murahman, 2023), information from financial records is useful for decision-making, thus improving the effectiveness of financial management, especially for entrepreneurship. This information allows inmates of Class II B Women's Correctional Institution in Kupang to identify financial problems, enabling them to take appropriate steps to address them.

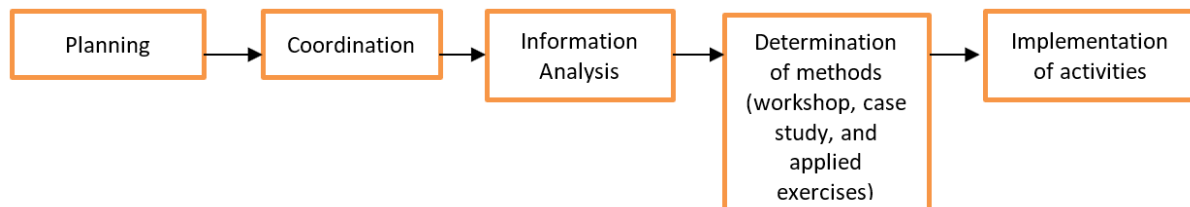
Based on this, we deem it important to conduct a community service program in the form of simple financial bookkeeping training for inmates of Class II B Women's Correctional Institution in Kupang, where the purpose of this activity is to provide knowledge about simple financial bookkeeping, enhance the skills of inmates in financial bookkeeping, understand effective financial management strategies, and encourage active participation of inmates in entrepreneurship upon their release.

Method

Before determining the appropriate method for this activity, the team first coordinated with Class II B Women's Correctional Institution in Kupang to obtain data regarding the educational backgrounds of the inmates. By knowing this information, the team could determine methods, package training materials, and techniques that are appropriate and facilitate the inmates as participants/audience to absorb and understand the material presented effectively. Based on this, the implementation methods determined by the team are workshops, case studies, and applied exercises.

Workshops are conducted to provide guidance and training on specific topics to participants, aiming to facilitate interactive learning so that workshop participants actively engage in discussions related to the issues discussed (Sudanta, 2016). Case studies are a learning approach focused on in-depth analysis of events or incidents so that training participants can identify problems, analyze problems, and formulate appropriate solution strategies (Gustiana et al., 2022). Applied exercises serve as a strategy to train, improve the abilities, and knowledge of participants in specific competency areas considered beneficial (Ibrahim, 2023).

Figure 1. Implementation Steps and Methods



Result

The training activity on Simple Financial Bookkeeping for Inmates of Class II B Women's Correctional Institution in Kupang was held on June 4-5, 2023. The activity began with the presentation of basic Financial Management and Financial Bookkeeping materials on Monday, June 4, 2023, delivered by lecturers from the Management Study Program at FEB Undana and practitioners with expertise and experience in financial management. The material delivery was conducted as a workshop to provide an understanding of basic financial management to the inmates of Class II B Women's Correctional Institution in Kupang as the target audience.

On Tuesday, June 5, 2023, the activity presented case examples of financial management and bookkeeping aimed at helping the audience understand various problems and strategies for solving them. This activity was conducted through a discussion method, where the audience was divided into several groups and given cases to analyze and present. The presentation results from each group were discussed and summarized by the facilitator. The activity continued with training on financial record-keeping, where participants formed groups again and were guided by facilitators on financial bookkeeping strategies. This activity also utilized case examples, allowing the audience to directly practice maintaining good and effective financial records for each case.

Discussion

The participation rate of participants in the activity reached 81% (52 individuals) of the total inmates of Class II B Women's Correctional Institution in Kupang, totaling 64 individuals. The active involvement of participants in various training sessions indicates that they have an interest and motivation to learn and improve their knowledge in financial bookkeeping. This active participation rate suggests that financial bookkeeping is important for anyone who wants to manage their finances effectively. It also indicates that understanding financial bookkeeping is a necessity for training participants. This was evidenced by the impressions conveyed by

some participants at the end of the activity, where they expressed that they had received various rehabilitation programs, including entrepreneurship training, and financial bookkeeping training as a complement to the various knowledge they had previously acquired.

To assess the participants' level of knowledge regarding financial bookkeeping, the implementing team conducted a pre-test for the participants. In addition, the presenters and facilitators also did the same through various questions before the material was presented. Based on this, the implementing team, presenters, and facilitators concluded that most participants had minimal understanding of financial management, especially financial bookkeeping. After the training, the implementing team, presenters, and facilitators concluded that there was a significant increase in knowledge of financial bookkeeping among the participants. The results of case solving practices analyzed and presented by the participants and post-tests showed that the participants understood financial bookkeeping concepts well. The increased knowledge indicates that financial bookkeeping is not difficult to learn and understand for the participants. The case-solving learning method and facilitator guidance were effective because they allowed participants to engage with financial bookkeeping issues directly, making it easier for them to identify problems and take appropriate problem-solving steps related to financial bookkeeping.

Before participating in the training, most participants admitted that they did not clearly understand how to perform financial bookkeeping. Through methods of analysis and practice or problem-solving simulations for each case given and facilitator guidance during the training, participants were able to practice recording income and expenses, classifying financial transactions, and analyzing budget patterns. This method enabled participants to identify areas where they could reduce costs and allocate funds wisely.

We assess that this financial bookkeeping training program has long-term positive impacts on the inmates. The long-term impacts of the activity for the inmates of Class II B Women's Correctional Institution in Kupang include increasing financial independence, where training participants have knowledge and skills in managing finances effectively. The impact of this training also changes their perspective on financial management, enabling them to minimize detrimental consumptive behavior and make wiser financial decisions. This affects their financial lives and contributes to personal development and psychological comfort.

Another long-term impact is the improvement of work skills. Inmates can develop better skills related to financial administration, thus becoming a competitive advantage in seeking employment after release. Some inmates who participated expressed their desire to become entrepreneurs after release. With this motivation, we assess that through the training, they can effectively manage business finances in the future. This helps them develop businesses they initiate after release.

The final long-term impact is minimizing the risk of reoffending, where inmates who have financial management skills can avoid financial problems that often lead to criminality. Good financial management skills can keep them away from sources of problems and pressures that may drive them to commit anarchic and criminal acts.

Conclusion

Through a series of activities in this activity, it can be concluded that the training conducted has positive impacts and potential for significant changes in increasing the knowledge of inmates of Class II B Women's Correctional Institution in Kupang about financial management, especially financial bookkeeping.

In addition to improving financial bookkeeping knowledge and skills, this activity also has positive long-term impacts for inmates upon their release, where these impacts include increasing financial independence, changing perspectives on financial management, improving work skills, and competitive advantages in financial administration for them in seeking employment after release, and minimizing the risk of reoffending, where inmates who have financial management skills can avoid financial problems that often lead to criminality.

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