# **Socialization Recording and Bookkeeping Finance Simple for SMEs**

#### Author

<sup>1\*</sup> Nuniek Fahriani (Orcid ID. 0000-0001-7461-7394)

### Correspondence

<sup>1</sup>·Universitas Muhammadiyah Surabaya, Jl. Raya Sutorejo No.59, Dukuh Sutorejo, Kec. Mulyorejo, Surabaya, Jawa Timur 60113, \*e-mail: nuniekfahriani@um-surabaya.ac.id

**Abstract.** The existence of MSMEs cannot be eliminated or avoided from the people of this nation, besides that they are also able to create creativity that is in line with efforts to maintain and develop elements of tradition and culture of the local community. Banter Village has a number of advantages, namely crackers, sills, fish feed, lemongrass, and laos. Person Livelihoods include farmers, construction workers, self-employed (UMKM crackers, sills, fish feed, lemongrass, Laos). As well as professional staff such as teachers, health workers, official employees and others. On average, MSME actors in Banter Village still use the old manual for their financial calculations, that's why we helped with the complaints faced by MSME actors through social records and financial accounting. This article aims to analyze the condition of bookkeeping on a micro, small and medium scale creative industry in the joke Village. This Study use a descriptive method with data collection techniques in the form of direct interviews with training. Research result indicates that the company has not carried out financial accounting properly, there is a mix of personal finance and corporate finance, not familiar with corporate accounting and finance notes And That book is No in the in accordance with That belongs to the entity finance Accounting standards. The results of this effort are difficult to access from formal sources of capital because they do not meet the needs of MSME companies.

**Keywords:** Recording, Bookkeeping, Finance Report

Received: 29 May 2023. Accepted: 23 August 2023

#### Introduction

Developments in the era globalization are highly dependent on the economic sector as size success is done by the government. Role public in national development, particularly in economic development, are Micro Enterprises, Small and Medium Enterprises (MSMEs). The position of MSMEs in the national economy has an important role and strategy. Condition this very Possible because existence MSMEs Enough dominant in economy Indonesia. MSMEs after the crisis.

The economy continues to grow from year to year. MSMEs prove that they are capable of surviving the economic crisis. MSMEs are also proven to absorb a large workforce in the national economy.

Lok village has several SMEs, namely crackers, frames, fish feed, lemongrass and laos. The success of MSMEs in running their business cannot be separated from their abilities. Inability

or error management fund which carried out by the owner even though it is trivial but can threaten the sustainability of MSMEs. Management fund which bad also fatal

Company No can prevent, detect or correct fraud that occurs in the company (Warsono, 2010). MSMEs or better known (Micro Small and Medium Enterprises) are a business actor who has the largest number of businesses. Therefore, SMEs including body business which arranged by Invite - Invite NO 20 Year 2008. Bookkeeping is transaction finance. Transaction covers purchase, income, and expenses carried out by individuals or organizations. In a small business like MSMEs it is not natural to reward someone with uncertain income every day just to keep financial records. Recording in bookkeeping is very dizziness done by businessmen both small and companies.

MSMEs still often ignore recording in business activities. And according to them, bookkeeping records are not that important because the results they get can still meet their needs. Whereas keeping financial bookkeeping records is very important so that the perpetrators can determine the future business strategy. Bookkeeping can be done in a number of ways very simple, depending on the type of business. For this reason, bookkeeping is required to know transaction what just which happen in one period. Good Money enters and money out. With very flexible recording, it can be done automatically through an application or laptop and can also be done manually with a cash book.

Since, the activity is Wrong One method, students directly implement the knowledge that students get in lectures, and then the students taught the MSME actors in Banter Village, District Benjeng. So activity this can A little help para perpetrator business in do financial bookkeeping which simple.

#### Method

Method implementation

Activity to devotion public in Village joke held in the month July – October 2022. As for the method which used in devotion to the public in the village joke. As follows:

#### Observation

We first made observations on MSMEs in Banter Village. Observation this aims to find out what are the constraints of business actors in running effort

### 2. Training

Give knowledge and information to MSMEs about importance bookkeeping finance for business continuity in Century front.

## 3. Accompaniment

Providing cash books and training to SMEs to improve their understanding of simple financial accounting.

### **Results and discussions**

Activity devotion public in Banter Village finished in 3 months i.e. from

July – October. As for the ban in this activity between other:

- a. Can apply bookkeeping in a manner simple with Good and Correct
- b. Open framework of thinking about drafting report finance business that very important.

Activity "Socialization of Simple Financial Recording and Bookkeeping for Para MSME actors" are similar in Banter Village, Benjeng District, Gresik Regency. We carry out activity on the date 25 September 2022. In

carry out activity This we Already negotiate And request permission to head hamlet joke And we coordinate in a manner direct, furthermore we go survey place Which we aim that is place business MSMEs in Village joke the, Which First we survey business MSMEs crackers Syahrul Which owned father Pandi And shop groceries Which similar in alley big RT 06 on date 02 September 2022 Then We do interview about constraint in report finance effort. Activity This started o'clock 16:00 until jan 18:00 And Alhamdulillah walk with Good And fluent, arrived with day H on date 25 September 2022 that is socialization And offering book report finance new Which containing notes calculation finance business perpetrator MSMEs And we do run. Objective from program Work we that is so that para perpetrator MSMEs Can manage financial well and facilitate the management of finances in the future.

# **Conclusion**

Based on results devoted to the public, that public has known system notes accountancy on Business micro, Small and Currently (UMKM) which similar in Village joke, Subdistrict Benieng. Para **MSMEs** experience constraint which the same in make notes and report finance. Lack of source Power man which own ability in application accountancy make report finance Also is Wrong One constraint which faced. Therefore we make financial bookkeeping that is easy for people to understand perpetrator business MSMEs

KONTRIBUSIA Vol 6 Issue 2,2023

Which contain order sales, expenses, And notes Debt customer Which aim make it easy in management finance MSMEs as well as help perpetrator business in determinant price production And know big profit loss.

# **Suggestion**

In research this suggested that more Lots dig information data from financial companies to determine the accuracy of the financial statements made and research time so that they can find out the shortcomings of MSMEs in the village joke. MSMEs should apply accounting books that are started with notes simple like reception order, payment cash, matches – expenses, and others – others. Which is very helpful in business activities.

### References

- Anisa Ferata, (2021). Simple
  Bookkeeping Training for
  Culinary MSMEs in Ward
  Laweyan City Surakarta
- Eliada Herwiyanti, S. E., Gemstone Ulfah, M., & Ummi Pratiwi, S. e. (2020). Implementation accounting standards finance in MSMEs. Publish deep (suryani, 2020)
- Farwitawati, Reni. "Management Finance for Business Micro Small Currently (UMKM) in Airputih Village, Handsome District, Pekanbaru City." Proceedings worship 1 (2018): 225-229.
- Mudjiarto (2015). Coaching Business currently, Small & Micro (UMKM) Through the BUMN Partnership & Community Development Program (PKBL). Public Service Journal Vol. 1 No. March 2, 2015
- Perspective Political Law Economy. Journal devotion To Public Vol. 8 Number 28 yrs. VIII June 2002

- Rina Fiati, Zuliyati. (2015). Quality
  Improvement of Inner
  Calligraphy Frame Products
  Framework to Stimulate Export
  Growth through Competitive
  Markets. Proceedings
  SNATIVE 2nd Year 2015
- Rohendi, Hendi. "Analysis implementation drafting report finance on MSMEs based on accounting standards of micro, small and medium finance entities (SAK EMKM)." Proceedings 9.1 (2020).
- Sony Warsono, (2010). Accountancy MSMEs It turns out Easy Understood and practiced. Yogyakarta: Asgard Chapter
- Solar, Yani, Maimunah Siregar, and Desi Ika. Guide drafting report finance MSMEs. Our foundation wrote, 2020.
- Yusna Melianti. (2002). Support Cooperative in Development UKM According to