

## Assistance for Arrangement of Financial Reporting "Batik Ismoyo"

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### Abstract

Every effort made by the community should get assistance for the activities they carry out, especially in business development they are undertaking, including the problem of preparing financial reports, small and medium enterprises such as Batik Ismoyo are also still in most other umkm companies, namely the need for guidance to be able to compile reports good and true finance. Based on the results of the partner situation analysis above, it can be concluded that Batik Ismoyo, whose address is in need of guidance in terms of MSME development in terms of simple financial reporting. The method we do is to provide assistance in the preparation of financial reports, starting from providing knowledge about the importance of financial reports, providing assistance in preparing financial reports in accordance with the business owned, with a simple recording method regarding accounting treatment to discuss financial problems that exist in Batik Ismoyo. The result of this assistance is that Batik Ismoyo has been able to compile financial reports well, including reading the results of the report.

**Keyword: Financial Statements, Profits, Micro, Small and Medium Enterprises**

### INTRODUCTION

Every effort made by the community should receive assistance for the activities they carry out, especially in the development of the business they are undertaking, because there are many problems they face at any time, from capital economics, financial reporting to marketing to a mindset that sometimes does not. in tune with various circumstances. The problems faced by business actors are not small, but many, including financial problems and marketing problems from the products or businesses they are dealing with, this is clearly a need for assistance and socialization of the problems they face, especially financial problems. In terms of administration, especially financial reporting in order to know the benefits that are generated, there are also not a few business actors who have minimal knowledge and mastery of it,

The preparation of financial reports is an important factor in the implementation of a business activity, because with this financial reporting, business actors will experience the costs that often arise and the time period for paying off debts and know the advantages and disadvantages of a business that is being run. Small and medium enterprises such as Batik Ismoyo is also still in most other umkm companies, namely the need for guidance in order to be able to compile good and correct financial reports in order to produce good and correct financial reports, and easily understood by various parties in need.

Based on the results of the partner situation analysis above, it can be concluded that Batik Ismoyo is located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency needs guidance in terms of MSME development in terms of simple financial reporting as a form of sustainable sustainability of a business with better future results, so that later they

will find it easier to run a business and develop it and get many customers who come to do business together with them. Therefore, efforts must be made to overcome these problems so that later they do not have recurring problems that they often experience, such as difficulty in marketing products and problems with unclear profit and loss on a business being run, and it is hoped that this assistance will be able to provide administrative records and preparation of simple financial reports that are better than the previous ones. Through the STIE Widya Gama Lumajang Community Service program, it is hoped that the problem with Ismoyo Batik can be resolved.

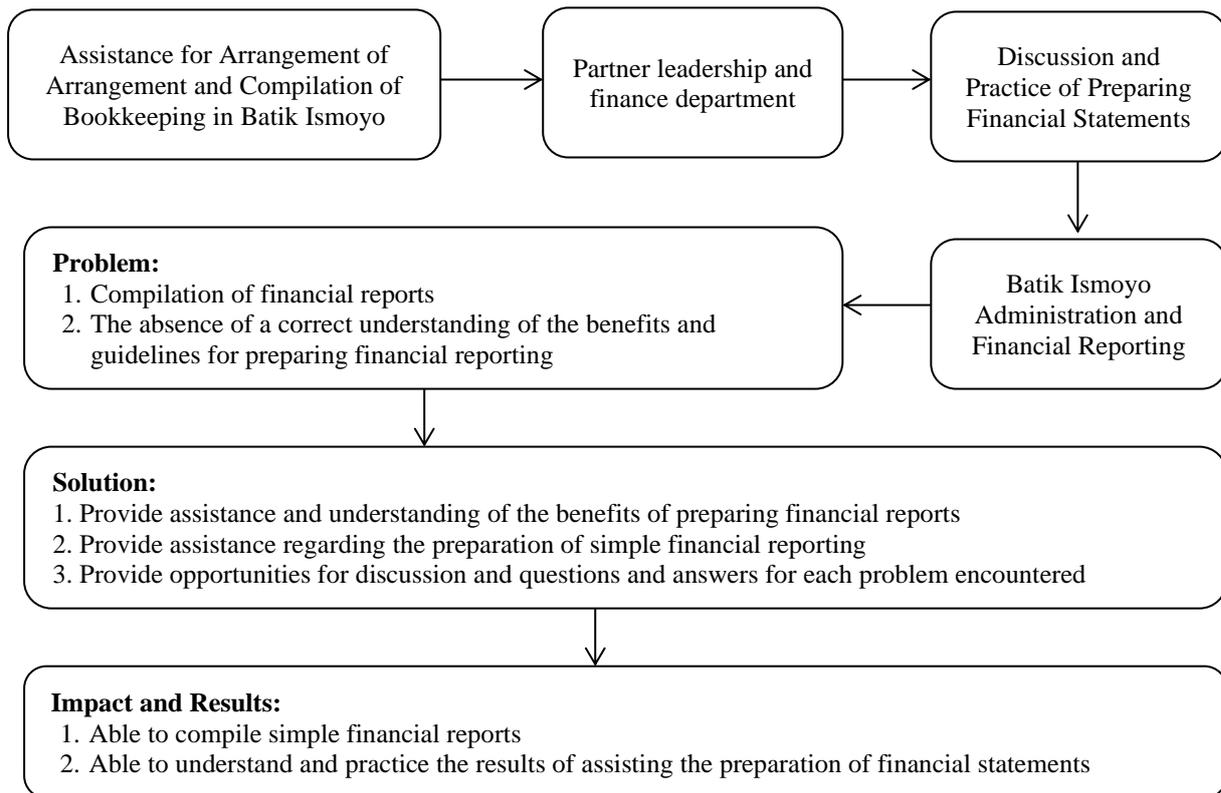
## **METHOD**

The partner problem, in this case Batik Ismoyo, is located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency, especially concerning simple and correct financial accounting records in order to know the advantages and disadvantages of running business activities, including analyzing the results of financial reports and reading market segments. Therefore, the head of the proponent, through Community Service activities at the Widya Gama Lumajang College of Economics, chose a problem-solving method that was considered appropriate, namely in the form of intensive mentoring, discussion and practice models. The mentoring participants are the community as well as the Ismoyo Batik business actor having his address at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency.

There are limited knowledge and skills of this mentoring participant, namely Batik Ismoyo, whose address is at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. This is due to the lack of knowledge and insight into the preparation of simple financial reporting that is good and true in the digital era as it is today. Through this Community Service activity program, the chief proposer offers various solutions to overcome the aforementioned obstacles. The solution is to carry out intensive mentoring and discussion of problems that have been experienced, including regarding the preparation of simple financial reports that are able to provide expected results well and are easily understood by those in need, in this case Batik Ismoyo, whose address is Dusun Tanjung RT.04 RW.

1. Assistance analyzes the problems faced and looks for solutions to these problems so that later they can be resolved properly and correctly. This is done through discussions with Ismoyo Batik business actors, which are located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency and providing insight into the proper and correct method of recording financial administration.
2. The materials presented in this activity are:
  1. Explanation of the objectives of financial reporting as well as internal and external benefits, especially in the current digital and creative economy era.
  2. Discussion of Batik Ismoyo with assistance with speakers regarding problems so that later the best solutions can be found and can be applied.
  3. Discussions as well as practices regarding proper and correct simple financial preparation and reporting techniques that need to be discussed and carried out.
3. Providing insight as well as an explanation of the importance of financial reporting for the life and sustainability of a business both in the short and long term, in this case we focus more on understanding simple financial reporting and hopefully they will be able to carry out what has been taught.
4. The material presented is in the form of:
  1. Purpose and procedures for preparing financial statements

2. The benefits that will be obtained both in the short and long term from the preparation of financial reporting.
  3. Discussion session as well as practice regarding the preparation of financial reports.
- More details on Community Service activities that are applied in the assistance of simple financial report preparation at Batik Ismoyo which is located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang Subdistrict, Lumajang Regency, is described in terms of thinking. It is intended that this activity is more focused and in accordance with the initial target. The concept image of the application of Community Service activities to partners is as follows:



**Figure 1. Concept of Application of Community Service Activities to Partners**

## RESULTS AND DISCUSSION

Based on the problems of partners, in this case the community and Batik Ismoyo business actors, the chairman of the proponent of Community Service activities at the College of Economics Widya Gama Lumajang has implemented a program of activities that have been compiled. The activities are as follows:

Assistance in the preparation of simple financial bookkeeping in Ismoyo batik which is located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. Before providing assistance, there were several stages, namely coordinating with the Batik Ismoyo business operator, having his address at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency, namely Mr. Bambang Ismoyo, which was held on February 7, 2020 at 10.00-11.00 WIB. Located in his residence in Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. The next stage of signing a contract

with a partner will be held on February 10, 2020 at 10.00 WIB at his residence in Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. Assistance is carried out in two stages as follows:

- a. The first mentoring was carried out on February 17, 2020 at the mother's residence Mr. Bambang Ismoyo in Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. Starting at 09.00 to 12.00 WIB. This was followed by Mr. Bambang Ismoyo along with several employees as the Ismoyo Batik businessman having his address at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency itself. The material presented in the form of the importance of carrying out simple financial reporting records for MSMEs such as Batik Ismoyo. As well as analyzing products and market segments on the results of financial statements.
- b. The second assistance was carried out on February 18, 2020 at his residence Mr. Bambang Ismoyo, having his address at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency. Starting at 09.00 to 12.00 WIB. The material presented was in the form of assistance in the preparation of simple financial reports that were correct and easy to understand and in accordance with the needs and in accordance with the problems that had been conveyed and discussed together.

Then proceed with Conducting evaluations and practicing implementing financial accounting compilation in accordance with the results of previous mentoring. As well as discussing which ones still need to be studied and considered next.

**Table 1. Schedule for Implementation of Community Service Activities**

No.	Date	Description of activities
1.	February 10, 2019	Coordination with the Batik Ismoyo Manager who is located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency and identify any problems, as well as signing contracts with partners.
2.	March 17–18, 2019	Activities Assistance in Arrangement and Compilation of Simple Financial Bookkeeping in Batik Ismoyo. Supporting documents: Photos of activities



**Figure 2. Assistance in Simple Financial Reporting**



**Figure 3. Gift Handover of Financial Reporting Guide Book**

## **CONCLUSION**

Based on the description above, the conclusions that can be drawn from the Community Service activities of STIE Widya Gama Lumajang with Batik Ismoyo partners who are located at Dusun Tanjung RT.04 RW. 09 Bodang Village, Padang District, Lumajang Regency, is divided into three activities, namely discussion activities about the problems faced and understanding of financial reports for small and medium enterprises, and designing solutions to solve these problems, including analyzing the results of these financial reports.

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