

SOCIALIZATION AND WORKSHOP ON THE PREPARATION OF ANDROID-BASED TOMANG BAKERY MSME FINANCIAL STATEMENTS IN SIMPANG TANJUNG VILLAGE, MEDAN SUNGGAL

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Abstract: This community service aims to improve the ability of Tomang Bakery Micro, Small, and Medium Enterprises (MSMEs) to prepare accurate and efficient financial reports using an Android-based application. This activity is motivated by the need for MSMEs in Simpang Tanjung Village to have a better financial recording system in order to increase transparency, accountability, and appropriate decision-making. Socialization activities and workshops were carried out in the form of interactive training, which included an introduction to basic accounting principles, the importance of financial statements, and the use of Android applications for recording and preparing financial statements. Through practical methods, participants are taught how to use applications designed specifically for MSMEs, so they can immediately practice them. The results of the activity showed that participants experienced an increased understanding of the preparation of financial statements and were able to use the Android application to record daily transactions.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in the Indonesian economy, but still face various challenges in administrative and financial management (Setiawan et al., 2021). One of the critical problems faced by MSMEs is the limited ability to prepare accurate, systematic, and easy-to-understand financial statements (Mesra, 2018; Mesra et al., 2021; S. Wahyuni & Mesra, 2022). This not only has an impact on the internal decision-making process of the business, but also affects the potential for development and access to capital (Chrisna et al., 2021, 2023).

Toman Bakery, a culinary MSME located in Simpang Tanjung Village, Medan Sunggal, is a concrete example of a business actor who experiences obstacles in managing financial statements. Based on initial observations, this business still uses a simple manual recording method, is prone to errors, and does not meet applicable accounting standards (Lubis et al., 2022; I. Wahyuni & Ernawati, 2020).

Some of the key problems identified include:

1. Limited knowledge of MSME owners about the importance of structured financial statements
2. Lack of skills in using digital technology for financial records
3. Absence of a systematic and accurate financial documentation system
4. Difficulties in producing financial statements that can be used for strategic decision-making

The development of mobile technology, especially the Android platform, provides a great opportunity to help MSMEs in overcoming financial recording and reporting problems (S. Wahyuni et al., 2019). Android-based applications can be a practical solution that allows MSME actors to:

1. Record transactions in real-time
2. Generate automated financial reports
3. Simplify financial data management
4. Improve recording accuracy and transparency

Based on these considerations, this community service activity aims to provide comprehensive solutions through:

1. Socialization of the importance of structured financial statements
2. Practical workshop on the preparation of financial statements
3. Training on the use of Android-based financial reporting applications

The significance of this activity lies in its contribution to:

1. Increasing MSME financial literacy
2. Encouraging the adoption of digital technology in business management
3. Helping MSMEs develop a more professional financial recording system

Through a practical and technological approach, this community service is expected to have a positive impact in helping Toman Bakery and similar MSMEs to develop their financial management capacity, ultimately supporting business growth and sustainability (Hariyanto & Wahyuni, 2020).

RESEARCH METHODS

Method of Approach

In carrying out service related to the Preparation of Android-Based MSME

Financial Statements of Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District, several approach methods can be considered to ensure the success of the program. Here are some of the approach methods that can be offered:

1. **Participatory Approach:** Actively involve partners in the process of planning, implementing, and evaluating programs. Partners are invited to participate in defining goals, formulating learning strategies, and evaluating the effectiveness of using Android-based applications.
2. **Demonstration Approach:** Host a live demonstration session on the use of Android apps. In this session, the service team will practice using the app directly in front of partners, so that partners can visually understand the necessary steps.
3. **Collaborative Approach:** Building cooperation between the community service team, the village government, and the village community in designing and implementing learning programs. This collaboration allows for the creation of synergy between various parties involved in the program.
4. **Problem-Based Approach:** Identify the concrete problems faced by partners related to financial statement learning, then design specific solutions to overcome these problems through the use of Android applications.
5. **Project-Based Learning Approach:** Designing a learning project that requires partners to be actively involved in managing the Preparation of Android-Based MSME Financial Statements of Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District. In this process, partners will learn through hands-on experience in completing real projects.
6. **Assistance Approach:** Provide intensive assistance and guidance to partners in implementing the use of Android-based applications. Assistance is carried out from the initial stage to the final stage, so that partners can feel more confident and helped in overcoming obstacles that may arise.

By applying these various approach methods, it is hoped that the Android-based Tomang Bakery MSME Financial Report Preparation program in Simpang Tanjung Village, Medan Sunggal District can run more effectively and provide maximum benefits for partners

Stages of Work Procedure

Detailed and structured work procedures are very important to ensure the

smoothness and effectiveness of the financial statement learning program by using the Zahir application for BUMDES in Pematang Serai Village. Here are the proposed working procedures:

1. **Goal Setting:** The initial stage in the work procedure is the setting of clear and specific goals for this service. The goals to be achieved must be measurable and directly related to learning to manage the Preparation of Android-Based Financial Statements for MSMEs Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District.
2. **Needs Identification:** The service team identified needs related to learning to manage the Preparation of Android-Based Tomang Bakery MSME Financial Statements in Simpang Tanjung Village, Medan Sunggal District. This includes an understanding of technical capabilities and user needs, as well as obstacles faced in manual bookkeeping.
3. **Learning Material Development:** Based on the identification of needs, the service team develops appropriate learning materials. This material includes a guide to managing the Preparation of Android-Based MSME Financial Statements of Tomang Bakery in Simpang Tanjung Village, District Medan Sunggal and example case to easy to understand.
4. **Infrastructure Preparation:** Ensure the availability of the infrastructure needed for learning, such as computer devices, internet access, and Android applications. Preparation also includes the provision of a classroom or a comfortable place for learning sessions.
5. **Program Socialization:** Conducting socialization in the preparation of Android-based MSME Financial Statements of Tomang Bakery in Simpang Tanjung Village, District Terrain Sunggal. The purpose is to inform about the purpose, benefit and schedule implementation of learning programs.
6. **Implementation of Learning Sessions:** Organizing structured and interactive learning sessions. This session included an explanation of the basic concept of managing the Preparation of Android-Based Financial Statements for Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District, as well as direct practice by participants.
7. **Monitoring and Evaluation:** Periodically monitoring the development of participants in using the Preparation of Android-Based MSME Financial Statements of Tomang

Bakery in Simpang Tanjung Village, Medan Sunggal District. The evaluation is carried out to evaluate the effectiveness of the learning program and identify areas that need improvement.

8. Feedback and Improvement: Based on the results of the evaluation, the service team provides feedback to participants and makes improvements or adjustments to the learning program if needed. It aims to improve the quality and effectiveness of the program.



Figure 1. Implementation of Community Service

RESULTS AND DISCUSSION

Result

The implementation of the training on the preparation of Android-based financial statements for MSMEs Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District began with a careful preparation stage. The service team will coordinate with Simpang Tanjung Village, Medan Sunggal District to ensure a comprehensive understanding of the needs and expectations of Tomang Bakery MSMEs related to this program. Furthermore, participants will be identified and the right learning method will be selected, taking into account the level of understanding and technical needs of each participant. The training process will be held in a structured and sustainable manner, including the delivery of materials, demonstrations of the use of the Zahir Android babsis Finance application, as well as question and answer sessions and hands-on practice. During the implementation of the program, periodic monitoring and evaluation will be carried out to ensure the effectiveness and suitability of the program with the needs and development of Android-Based Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District.

Discussion

The discussion in this service raised a number of aspects relevant to the implementation of financial report learning using the Implementation of Training on the Preparation of Android-Based Financial Statements for MSMEs Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District. One of the main points in the discussion was the effectiveness of the learning methods used in improving the understanding and skills of related participants. Android-based financial statements. The evaluation was carried out to evaluate the extent to which the learning had a positive and relevant impact on Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District

In addition, the discussion also includes an analysis of the challenges and obstacles faced in the learning process and implementation in the field. This includes technical obstacles related to the use of the Android-Based Tomang Bakery MSME Financial Report Preparation Training in Simpang Tanjung Village, Medan Sunggal District, the level of initial understanding of participants, and other factors that affect the success of the program. Proposed solutions and strategies implemented to overcome these problems

are also an important part of the discussion.

Furthermore, the discussion also reviewed the impact and long-term benefits of the Android-Based Tomang Bakery MSME Financial Report Preparation Training in Simpang Tanjung Village, Medan Sunggal District as a whole. This includes increasing efficiency in the financial management of Tomang Bakery MSMEs.

In addition, the discussion also described the results of evaluation and feedback from participants regarding the success of the program as well as recommendations for future improvement and development. This evaluation aims to improve the quality and relevance of the program and provide guidance for the development of similar programs in the future.

CONCLUSION

The training on the preparation of Android-based financial statements for MSMEs Tomang Bakery in Simpang Tanjung Village, Medan Sunggalini District, can be concluded that this training contributes positively to improving the understanding of the preparation of Android-Based MSME Financial Statements for Tomang Bakery. Through interactive and participatory learning methods, participants can gain a better understanding of the Android-Based Training on the Preparation of Financial Statements for MSMEs Tomang Bakery in Simpang Tanjung Village, Medan Sunggal District. Implementation Aspects of Android-based financial report preparation training was successfully carried out with a comprehensive method, participants were able to understand the basic concept of financial bookkeeping of Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District and there was a significant increase in technological and financial literacy of participants Competency Achievement in Tomang Bakery MSME participants in Simpang Tanjung Village, Medan Sunggal District successfully operated an Android-based financial application, being able to make simple and accurate bookkeeping, experiencing an increase in ability in business financial management, and the impact of the program on the participants of Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District is the construction of a more structured financial recording system, increasing the professionalism of financial management of Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District and providing a foundation for business development through good financial

management. Technology contributions such as the introduction of digital technology in the financial management of Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District also provide alternative financial recording solutions that are practical and efficient and encourage digital transformation at the micro business level. The development of Local Potential also supports the development of the local economy through the empowerment of Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District, which will increase the competitiveness of business actors in Simpang Tanjung Village and also create a model for fostering Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District based on Andoid technology.

SUGGESTION

Based on the implementation of this service, there are several suggestions that can be considered for future improvement and program development for Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District, namely: the first is to make technical recommendations including the need for continuous assistance in the use of financial applications, develop more comprehensive training modules, make periodic updates to training materials and methods, The second is to develop capacity by organizing advanced training on more in-depth topics, forming MSME communities to share knowledge and developing mentorship programs between business actors. The third is to carry out a sustainability strategy including making regular mentoring programs, building a network with Tomang Bakery MSME support institutions in Simpang Tanjung Village, Medan Sunggal District, and developing a continuous monitoring and evaluation system. The fourth is to innovate the program including integrating the latest technology in training, developing online-based training modules and creating a digital knowledge sharing platform. The fifth is to develop the ecosystem including collaborating with local governments, developing business incubation programs and providing access to capital through digital systems. The sixth is to conduct further research recommendations including conducting a comparative study with Tomang Bakery MSMEs in Simpang Tanjung Village, Medan Sunggal District, developing more innovative intervention models and researching the long-term impact of empowerment programs. And the last is to carry out a strengthening strategy including creating a capability certification program, developing a competency assessment system and giving awards to Tomang Bakery

MSMEs in Simpang Tanjung Village, Medan Sunggal District

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