



Simple Booking Training for Micro Small and Medium Businesses in Deli Serdang Regency, Tanjung Morawa District-A Bangun Rejo Village

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ABSTRACT

Accounting is the process of recording, grouping, presenting data, and recording financial-related transactions where accounting serves as a measuring tool for the results of economic activities to convey information to various parties including management, investors, creditors, and regulators to provide information regarding the financial position" (Soemarso, 1983) The purpose of this community service is to find out the constraints faced by micro-businesses in compiling accounting books and to design a simple accounting bookkeeping system model that can help and facilitate micro-business owners in making good and neat financial reports. The results obtained from this training activity are able to increase the knowledge and skills of MSMEs in making simple bookkeeping so as to increase motivation at work. The conclusion is that simple bookkeeping training received a positive response from business actors as well as gaining knowledge and skills regarding new insights in running their business through simple bookkeeping or financial records that are easy to apply. The implication is that through simple bookkeeping training, business actors in Tanjung Morawa, Bangun Rejo Village, are able to understand how to be a good entrepreneur through financial records.

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1. Introduction

Tanjung Morawa is one of the sub-districts in Deli Serdang Regency, North Sumatra which is growing quite rapidly. A strategic geographical location, namely in Jalan Lintas Sumatra (JalinSum), is directly connected to the Belmera toll road with Medan and even the head office of PT. Perkebunan Nusantara II and adjacent to the city of Medan. It is also close to the Medan international airport, namely the Medan Kualanamu International Airport with a time of 15-20 minutes.

The composition of the population is multi-ethnic, from Javanese, Karo, Batak, Mandailing, Malay, Bantenese to Chinese. With an area of about 131.75 km which has 25 villages. Tanjung Morawa is also dubbed as an industrial city because there are many industries or factories (Khairiah, 2021). The high level of economic activity is supported by Sumatran crossroads that connect areas such as Lubuk Pakam, high cliffs, Siantar, Parapat, and others so that many open businesses, both small and medium businesses (Hasibuan, Batubara, & Lubis, 2019) (Saskara & Putra, 2013). Many Micro Small Medium Enterprises business actors For this reason, in Tanjung Morawa, we from the Faculty of Economics, Accounting Study Program, AL Azhar University, conduct Community Service (PKM) activities in the Tanjung Morawa area (Nadilah, 2021) (Erwany, 2022). To see the extent to which Micro Small Medium Enterprises actors understand accounting in each of their business activities. Because often we meet small businesses that do not do the bookkeeping or do not understand accounting for Micro Small

Medium Enterprises activities, which results in many businesses experiencing losses and even bankruptcy (Yaya, Martawireja, & Abdurahim, 2009) (Basmar et al., 2021).

For this reason, it is necessary to have this simple bookkeeping because many small and medium-sized businesses are not good at doing accounting records, they only spend money and receive money and don't know how much of the profit or loss the business gets. A tool to monitor the growth or development of a business wherein this accounting book we can see how the development of the growth and development of a company (Hapsari & Hasanah, 2017) (Mardia et al., 2021) (Rahardja, Aini, & Hardini, 2018).

Furthermore, to increase the company's profit or profit, namely by opening a simple accounting, we see the company's profits, whether it's per day, month or year, making it easier for business actors if they want to apply for credit loans to banks because banks will easily see financial reports from Micro Small Medium Enterprises businesses (Zamzami, Nusa, Press, & Press, 2017) (Nurhayati, 2015) (Hafsah & Hanum, 2021). With this, it can detect fraud that can make the business go bankrupt where the opening of this accounting will show a fraud that makes the business fail or go bankrupt. And help the government in increasing business tax revenues.

2. Methods

The community service team conducted a service located in one of the members to be used as a place to socialize about simple accounting books carried out in Bagun Rejo Village, Tanjung Morawa, North Sumatra, Medan. The approach methods offered by the community service team are :

- a. Lectures and discussions
 - b. Lectures and discussions are the methods used by the community service team with the question and answer method.
 - c. Lecture on accounting understanding
 - d. Accounting bookkeeping lectures along with training on accounting bookkeeping reports.
- a. Activity plan**
- 1). Observation
The proposer team collects data and information about problems that occur in the community regarding simple accounting books, especially in the village of Bangun Rejo, Tanjung Morawa, North Sumatra, Medan.
 - 2). Socialization of accounting books
The proposing team conducted socialization of simple accounting books to add insight into accounting.
 - 3). Final evaluation
The proposal team conducts an evaluation to find out how much accounting is useful in conducting Micro Small Medium Enterprises business.
- b. Description of Partner Participation in Implementation**
- The forms of participation of related parties in this Community Service activity are:
- 1). In this activity, community members of the village of Bangun Rejo, Tanjung Morawa, Medan, North Sumatra, provided complete and clear information about the problems they faced.
 - 2). The proposing team also received assistance from members to permit permission to use the facilities as the location for the socialization activities.
- c. Description of the Evaluation of the Implementation of the Service Program**
- The forms of participation of the relevant parties in this Community Service activity are:
- 1). In conducting an evaluation to find out how big the impact of accounting on Micro Small Medium Enterprises businesses.
 - 2). Conduct evaluations that arise as a result of recording the accounting books of Micro Small Medium Enterprises.

3. Result and Discussion

3.1 Result

This community service has the following programs:

- a. Provide knowledge to the public about the importance of using accounting in conducting Micro Small Medium Enterprises business.
- b. Providing knowledge to the public about how to record Simple Accounting Bookkeeping.

3.2 Discussion

Accounting is the process of recording, grouping, presenting, data and, recording transactions related to finance where accounting is also referred to as measuring the results of economic activities to convey information to various parties including management, investors, creditors, and regulators to provide information about the financial position. The role in carrying out accounting books is to find out the profit or gain or loss in the business (Pura, 2012) (Suhendar & Suhardi, 2018) (Andarsari & Dura, 2018).

In addition, the role of other functions is to serve as a tool to monitor the growth and development of a company/business, As a tool to increase business profits or profits, As a tool or one of the requirements for loan applications, As a tool to detect fraud that will make the business bankrupt, and as a means of paying taxes / other levies (Nurmalina, Sarianti, & Karyadi, 2018) (Akbar & Alam, 2020).



Figure 1. Discussion

TABLE 1
INCOME STATEMENT

Income Statement	
Mr. Syamsul	
For the year enden Desember 2019	
If Sales of month Rp 750.000, then the income per 1 year	Rp.9,000,000.00
Expenses :	
Purchase	3,000,000.00
Packing	550,000.00
Electricity expense	625,000.00
Security Expense	200,000.00
Celaning Expense	150,000.00
Maintenance Expense	200,000.00
Household Expense	200,000.00
Miscellaneouse Expense	75,000.00
Amount	5,000,000.00
Net Profit of year	4,000,000.00

4. Conclusions

The conclusions that can be drawn from the implementation of partner Community Service program activities are as follows; Accounting is the process of recording or presenting financial transactions.

Accounting is a good function in doing Micro Small Medium Enterprises business. Accounting Bookkeeping is needed in knowing profits or profits or losses and can make decisions in the Micro Small Medium Enterprises business.

For commendations can be mentioned such as, For Re for the next Community Service is to be able to make this simple accounting record yourself which is not needed by an accountant in this Micro Small Medium Enterprises business.

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