

Training on Applying SAK EMKM-Based Accounting to Optimise Profits in Broiler Chicken Businesses

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Abstrak

Tingkat pendidikan yang rendah memperlihatkan kurangnya pengetahuan akuntansi dan ketidakmampuan menghasilkan laporan keuangan yang sejalan dengan prinsip dasar akuntansi. Hal tersebut menjadi permasalahan dalam kegiatan PKM ini karena dapat mempengaruhi usaha pada UMKM ayam potong selanjutnya. Kegiatan PKM ini bertujuan untuk membantu dan mengoptimalkan efisiensi usaha UMKM ayam potong dengan meningkatkan pengetahuan akuntansi dan kapabilitas memproyeksikan biaya-biaya di periode selanjutnya dengan efektif untuk mengoptimalkan profit usaha. Metode dalam kegiatan PKM ini adalah pemberdayaan, pelatihan, dan praktik. Pelaku UMKM ayam potong dan tiga orang pekerjanya mengikuti PKM luring pada Jumat, 1 Maret 2024. Bersumber pada data evaluasi, setelah latihan dan praktik, kemahiran berkembang sebesar 67%. Kemahiran yang meningkat tersebut disebabkan kekeliruan bisa diketahui dalam pelatihan secara luring dan tim PKM menyampaikan rekomendasi untuk membenahi kekeliruan yang terjadi. Kegiatan PKM ini bisa mengoptimalkan pengambilan keputusan yang efektif untuk pertumbuhan sektor UMKM ayam potong. PKM ini diselenggarakan supaya UMKM ayam potong bisa berkelanjutan dan memberikan andil yang lebih besar untuk perekonomian nasional.

Kata Kunci: laporan keuangan; SAK EMKM; UMKM

Abstract

Low educational attainment is indicated by a lack of accounting knowledge and the inability to produce financial reports that follow basic accounting regulations. This is a challenge for the PKM activity since it may have long-term effects on the operations of broiler chickens MSMEs. This PKM activity aims to support and increase the efficiency of broiler chicken MSME enterprises by enhancing their understanding of accounting and equipping them with the ability to accurately anticipate costs for the forthcoming period to maximize their earnings. The strategies employed in this PKM activity are empowerment, training, and practice. The broiler chicken MSME entrepreneur and three of his staff took part in offline PKM on Friday, March 1, 2024. Evaluation results indicated that after practice and tutoring, proficiency increased by 67%. This increased proficiency is the result of problems being recognized during offline training and the PKM team making recommendations to remedy any inaccuracies that appear. This PKM activity has the potential to improve effective decision-making for the expansion of the broiler chicken MSME sector. This PKM was organized so that broiler chicken MSMEs can be sustainable and make a greater contribution to the national economy.

Keyword: financial statements; SAK EMKM; UMKM

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BACKGROUND

MSMEs play an important role in satisfying the community's daily requirements. Small and medium-sized enterprises (MSME) have contributed significantly to Indonesia's economic progress (Wardiningsih et al., 2020). MSMEs make a significant contribution to business growth by creating jobs, absorbing labor, and becoming an impediment to the shock of an economic crisis (Ainun et al., 2024). Establishing this vital function requires all parties to build and create advanced, independent, and modern MSMEs, as well as expanded access to financing in the banking industry (Nurfadilah et al., 2019).

Accounting is a term used in the MSME industry; the accounting recording system is critical to the success of a firm, particularly in MSMEs (Martasari, 2023). Accounting attempts to deliver accurate and quality financial information in the management of corporate activities through financial reports (Wati et al., 2023). The accounting cycle is the recording process that begins with the occurrence of transactions and ends with the preparation of a financial report that may be acknowledged and accounted for (Wati et al., 2022). Accounting benefits include giving financial information as a basis for decision-making and providing economic information that interested parties can use (Wati, 2022).

Accounting practices in micro, small, and medium-sized businesses are founded on fundamental accounting principles (Simamora, 2023). The presence of Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), prepared by the Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI) (Afifi & Nugroho, 2023). The release of SAK EMKM, which takes effect on January 1, 2018, is aimed at raising awareness among industry participants about the necessity of financial reporting in a company entity (Septiana & Khairudin, 2022). SAK EMKM includes guidelines for creating MSME financial reports, making it easier for those in the MSME sector to use SAK EMKM-based accounting (Purnomo & Adyaksana, 2021).

The broiler chicken business sells chickens daily, beginning with the process of skinning, chopping, and cleaning the chicken until it is ready for sale to customers (Nopiyani et al., 2022). The community consumes chicken almost every day, thus the broiler chicken business is one of the MSMEs that contributes the most to meeting the community's needs (Sari et al., 2022). Of course, the broiler chicken industry is not exempt from financial records, as daily

operational activities create both cash and non-monetary transactions (Andrianto et al., 2017; Hawa et al., 2023).

However, micro, small, and medium-sized businesses frequently face several challenges, including a lack of capital for business development, a lack of product innovation and creativity, which prevents them from competing in the market, and, most importantly, a lack of understanding of basic accounting concepts for financial management (Sukarno, 2020). This is due to a lack of education, as they do not understand accounting science or how to create financial reports using fundamental accounting concepts. Understanding accounting is essential for its use in the broiler chicken MSME sector because it influences accounting treatment when preparing financial reports required for decision-making or future operations (Yasa, 2021). Decision-making becomes improper if the creation of financial reports is not done appropriately, resulting in losses to the business or possibly the business's inability to develop (Nursasi et al., 2023; Widyantari et al., 2023).

One of the broiler chicken MSMEs in Pekanbaru does not use SAK EMKM for accounting procedures such as journaling and recording, instead manually entering cash receipts and payment transactions in a simple notebook. Accounting receipts and cash payments for broiler chickens MSME enterprises are posted based only on sales checks. Observations made during operational financial bookkeeping on sales of seeds, chicken feed, vaccines, energy, water, cage equipment, and chickens. These things were reported as not complying with the attachment to the yearly report based on SAK EMKM, where broiler chicken MSME owners conduct cash transactions.

According to data from the Ministry of Cooperatives and Small and Medium Enterprises (PL-KUMKM), the number of micro, small, and medium companies (MSMEs) in Indonesia is expected to reach 65.4 million by 2023. This illustrates that MSMEs in Indonesia have considerable opportunity to grow, enabling entrepreneurs to bring even more to the global economy. Keeping in mind the importance of effectively applying accounting and financial accounting standards for micro, small, and medium-sized companies (SAK EMKM), especially given the current competitive environment for MSMEs both domestically and internationally. Therefore, the service team aims to conduct training on the application of SAK EMKM-based accounting to maximize the revenues of broiler chicken MSME enterprises in Pekanbaru.

METHOD OF IMPLEMENTATION

Activities for offline community service that demonstrate the use of accounting based on SAK EMKM. On March 1, 2024, MSMEs that produce broiler chickens (TR26) and three employees in Pekanbaru received accounting training from the service team. The method that is employed results in empowerment, mentoring, and training. The sustainability of the operations is indicated by all three methods that will be utilized (Wati et al., 2023).

The community service team from Pelita Indonesia Business and Technology Institute conducted the training, which included resource person talks and presentations. Three accounting instructors from the Pelita Indonesia Institute of Business and Technology led this community service project. To ensure the event went well, they had assistance from multiple staff members of broiler chicken MSMEs. To support this community service project, broiler chicken MSME employees prepare equipment and tools, while lecturers serve as resources for accounting and SAK EMKM materials.

Community service-related activities are carried out via lecture, practice, offline methods, and discussion approaches. The meaning and purpose of accounting, concepts and fundamental accounting principles, accounting cycles, financial reporting, and Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) are all covered in offline lectures and practical training. Following the training material's presentation, participants who found the information supplied by the resource person unclear used the discussion technique by posing a variety of questions. After the instruction session, the mentoring session focused on the practical implementation of SAK EMKM accounting using previously provided data and information from MSME clients. This service activity is implemented in the stages listed below:

1. Phase of observation

The service team questioned prospective participants to determine whether they were available and prepared. They also gathered information on any documents that might be accessible to provide training in SAK EMKM-based accounting.

2. Phase of preparation

Training protocols, techniques, and resources for applying accounting and SAK EMKM are all already being created.

3. Phase of Implementation

At this point, the community service team from Pelita Indonesia Institute of Business and Technology delivered a presentation on accounting and SAK EMKM. During the hands-on training phase, the lecturer (member of the service team) shows the trainees how to utilize SAK EMKM-based accounting.

4. Phases of training implementation, which include both execution and assessment

The service team supports the deployment of accounting and SAK EMKM. Evaluation is carried out in conjunction with implementation so that the problems encountered can be quickly identified. To determine the effectiveness of the course, participants were given questionnaires about community service projects at this point. In terms of service outcomes for accounting training sessions and SAK EMKM, the service team can provide comments, recommendations, and rewards.

RESULTS AND DISCUSSION

This community service project is going to boost participants' understanding of accounting concepts and basic accounting principles, accounting cycles, financial reporting, and Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Accounting is the process of documenting, categorizing, and summarizing transactions and events that are often financial in a specific manner and in monetary terms. It also includes evaluating the outcomes (Wati, 2022).

Accounting often provides information in the form of financial reports that assist interested parties in making economic policy decisions (Wati et al., 2022). Financial reports, which are the result of accounting, can also be used to evaluate a company's progress over a specific period (Nursasi et al., 2023). Basic accounting concepts serve as the foundation or major source for recording, summarizing, clarifying, presenting, and processing data (Wati, 2022). Because of this, the fundamental idea of accounting is integral to all businesses and

company operations. A corporation that uses basic accounting concepts to run its operations will find it easier in all aspects of corporate finance (Martasari, 2023).

The accounting cycle consists of stages that begin with the occurrence of transactions and terminate with the filing of financial statements (Wati, 2022). The accounting cycle technique is crucial for a company and must be followed regularly to obtain information on the firm's financial situation (Afifi & Nugroho, 2023). The Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) serve as a basis or reference for micro, small, and medium-sized businesses as they implement financial accounting (Purnomo & Adyaksana, 2021). The Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI) developed this financial accounting standard, which became effective on January 1, 2018 (Septiana & Khairudin, 2022). According to SAK EMKM, an entity's financial information includes details about its assets, liabilities, and equity as of that particular date (Ainun et al., 2024).

The aim of this community service activity is: (1) To improve business participants' understanding and usage of accounting records, (2) To implement accounting in business operations through training for broiler chicken MSMEs, (3) To improve the knowledge and abilities of broiler chicken MSMEs in financial planning to ensure firm continuity.

COMPANY FINANCIAL POSITION STATEMENT AS OF DECEMBER 31, 20X3 AND 20X4			
	Notes	20X3	20X4
ASSETS			
Cash and cash equivalents		xxxx	xxxx
Cash	3	xxxx	xxxx
Giro (Demand Deposit)	4	xxxx	xxxx
Deposits	5	xxxx	xxxx
Total cash and cash equivalents		xxxx	xxxx
Trade receivables	6	xxxx	xxxx
Inventories		xxxx	xxxx
Prepaid expenses	7	xxxx	xxxx
Fixed assets		xxxx	xxxx
Accumulated depreciation		(xxxx)	(xxxx)
TOTAL ASSETS		xxxx	xxxx

COMPANY FINANCIAL POSITION STATEMENT AS OF DECEMBER 31, 20X3 AND 20X4			
	Notes	20X3	20X4
LIABILITIES			
Trade payables		xxxx	xxxx
Bank payables	8	xxxx	xxxx
TOTAL LIABILITIES		xxxx	xxxx
EQUITY			
Capital		xxxx	xxxx
Retained earnings	9	xxxx	xxxx
TOTAL EQUITY		xxxx	xxxx
TOTAL LIABILITIES AND EQUITY		xxxx	xxxx

Figure 1. Statement of Financial Position (Assets, Liabilities and Equity)

COMPANY PROFIT OR LOSS STATEMENT FOR THE YEARS ENDED DECEMBER 31, 20X3 AND 20X4			
	Notes	20X3	20X4
INCOME			
Net Sales	10	XXXX	XXXX
Other income		XXXX	XXXX
TOTAL INCOME		XXXX	XXXX
EXPENSES			
Selling expenses		XXXX	XXXX
Other expenses	11	XXXX	XXXX
TOTAL EXPENSES		XXXX	XXXX
PROFIT (LOSS) BEFORE INCOME TAX		XXXX	XXXX
Income tax expense	12	XXXX	XXXX
PROFIT (LOSS) AFTER INCOME TAX		XXXX	XXXX

Figure 2. Profit or Loss and Other Comprehensive Income

The first lesson began by offering an awareness of the need to implement accounting records for business participants. Then, using the lecture approach, provide material in the form of concepts, basic accounting principles, and Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), followed by comments and inquiries. Furthermore, the training event provided hands-on experience with SAK EMKM-based accounting using data and information prepared in advance by MSME participants. To ensure that MSME financial reports provide information for internal and external decision-making, MSMEs must adhere to SAK EMKM, which are specific MSME financial report preparation criteria. If training participants are having trouble keeping accounting records for broiler chicken MSMEs, the support professionals encourage them to raise questions and hold conversations. The training exercise was taken seriously by the participants. They were also keen to ask questions about the use of accounting and SAK EMKM in broiler chicken MSMEs that are now emerging.

Description	December 2023
Income	Rp85,671,000
Other expenses	
Salary expense	Rp4,300,000
Utility expenses - water	Rp125,000
Utility expenses - PLN	Rp362,000

Figure 3. Report on Profit and Loss for MSMEs in Broiler Chicken

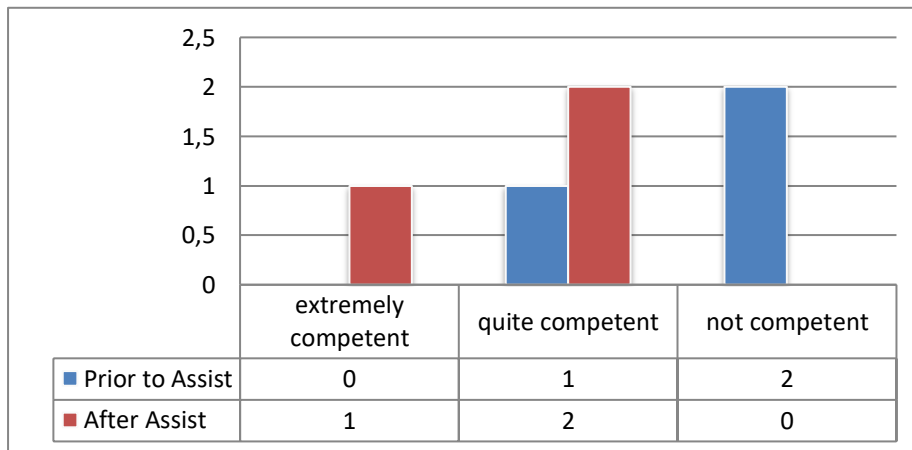
Description	December 2023
Equity	Rp66,283,000
Assets	Rp48,749,000

Figure 4. Report on the Changes in Broiler Chicken UMKM Capital

Description	December 2023
Cash	Rp64,157,000
Inventories:	
DOC (Day Old Chicken)	Rp32,250,000
Chicken feed	Rp58,522,500
Trade payables	Rp0

Figure 5. Financial Position Report for Broiler Chicken MSMEs

Determining the success of this service activity is the goal of the evaluation of this activity. This type of assessment involves observing firsthand how participants use accounting and comprehend SAK EMKM. Over 75% of the training information was absorbed by the participants, according to the evaluation's overall findings. The activity implementers concluded the community service lecturer team's evaluation, which comprised participant completion of accounting records, queries and replies, and observations. This is depicted in Graph 1 follows.



Graph 1. Prior and after guidance concerning how participants' competencies in small and medium-sized enterprises improved

Source: Processed Data

The Graph 1 illustrates that previous to the training, several participants did not understand how SAK EMKM and accounting were used, and only one participant, or 33% of

the total, understood how accounting should be used appropriately. The graph shows that following this instruction, the participant's comprehension of the proper application of accounting increased by 67%. The assessment is conducted by comparing the broiler chicken MSMEs' financial status report to the data and information on assets, liabilities, and equity. According to the evaluation results, the average participant in this service activity was able to use accounting records.

Picture 1 represents how the service team trains broiler chicken MSME participants in the use of accounting and SAK EMKM via lectures, material presentations, and training. After completing the training procedure, the service team handed over the results of applying SAK EMKM-based accounting to the broiler chicken MSME participants, as shown in Picture 2. Since the implementation of this accounting application training, there have been no hurdles, therefore this training provides the greatest advantages to broiler chicken MSME participants in Pekanbaru.



Picture 1. The service team specified data discussions, lectures, and training on the use of accounting and EMKM SAK to broiler chicken MSME participants



Picture 2. The service team delivered the findings of training on adopting SAK EMKM based accounting to broiler chicken MSME participants

The written responses that participants provided in the form of a questionnaire at the end of the training session were utilized to assess this community service activity: (1) Participants responded that they strongly agreed 100% that the content was appropriate for the demands of broiler chicken MSMEs to enhance their operations, (2) Participants showed strong agreement (an increase to 90%) and agreement (in the range of to 10%) with the supply of clear instructions on the use of accounting and SAK EMKM, (3) Participants stated unequivocally that the overall goal of training in the use of accounting and SAK EMKM for community service activities was beneficial.

CONCLUSIONS AND SUGGESTIONS

a review of the details given above, it can be concluded that SAK EMKM-based accounting training activities may be done successfully in general and that almost all participants are motivated with and aware of the positive impacts of the training. Participants in this training, led by a group of community service lecturers from the Pelita Indonesia Institute of Business and Technology, were able to understand the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) and accurately complete accounting records, thereby eliminating accounting errors. Correct and detailed accounting records help business owners better understand their finances. This is meant for entrepreneurs to strategically forecast future expenses to maximize earnings. The broiler chicken MSME enterprises are supported and their efficiency is increased through the training provided by the service team on the application of accounting to these businesses.

The evaluation's findings indicated that the understanding and abilities of the respondents were growing by 67%. Chicken broiler MSMEs acknowledged their appreciation for the training session and expressed hope that it will occur again at a later date. Owners and employees of broiler chicken MSMEs should continue implementing training activities after participating in them. This allows them to assess their business's efficiency and take remedial measures to help it continue to advance.

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