

SOCIALIZATION OF FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL AND MEDIUM ENTITIES (SAK EMKM) AND WORKSHOP ON SPREADSHEET APPLICATIONS FOR FINANCIAL REPORTS

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ABSTRACT

The purpose of this activity is to increase knowledge and understanding of formal financial reports in accordance with SAK EMKM through socialization in the process of accounting records and preparation of financial reports as well as training using spreadsheet application software to compile financial reports with a transactional approach commonly used by business actors, namely cash disbursements and receipts with automation. the process of recording inventories, fixed assets and preparing formal financial reports in the form of Profit and Loss and Financial Position (Balance Sheet). Initial Stages of Activities, conducting several interview processes to find out the production, buying and selling processes as well as recording habits including recording fixed assets and inventories. Then proceed with the preparation of socialization materials for recording and financial reporting based on SAK EMKM and compiling an application for recording transactions with automation in making financial reports using Spreadsheet Software, namely Microsoft Excel with VBA and Macro. Furthermore, the Socialization of Recording and Preparation of Financial Reports based on SAK EMKM and Workshop on the Use of Spreadsheet Applications in Making Financial Reports was carried out. The results show that the majority of MSME actors tend not to register formally and do not make financial reports based on SAK EMKM. The preparation of financial statements is carried out when there is a need for legality related to access to funding by involving third parties in its preparation.

Keywords: Spreadsheet Application; Financial Report; Accounting Recording; Socialization; Workshop

INTRODUCTION

This activity is a development of the Beginning Lecturer Research (PDP) process for the 2018 Financing Year, in which in the process there are global problems in the administrative aspects of recording and reporting so that there is an agreement with

the chairman of the cooperative to try to convey material according to the research theme by using some of the funds from the grant fund. to conduct socialization and workshops. Situation Analysis and Partner Profile

Partner Location

This activity was held at Sentra Knitting, Jl. Binong Jati Bandung, the center of activity at the Sentra Knitting Cooperative, KIRBI (Binong Jati Knitting Industry Cooperative Bandung), at Jalan Binong Jati 124, Batununggal, Bandung 40275, was established around 1999-2000 as a savings and loan cooperative. Currently, cooperatives play more of a role in the socialization function with the target of directing better marketing. With the current business conditions, the cooperative management hopes that there will be a contribution in the form of policies from the authorities that lead to increased marketing, especially the domestic market. Chairman of the Cooperative Mr. Chepi is the third generation in his family who is engaged in the business of producing and selling knitted products. The Kampoeng Rajoet community started the knitting industry in 1960, carried out by several people and the development of industrial players increased until the 1990s with players reaching 400 industries with an average workforce of about 10 people. In 2011-2012 there was a decline in the industry to around 200 business actors and in 2017-2018 around 250 business actors with a workforce of between 3-6 people. The

majority of business actors are family businesses, until now they have reached the 5th generation. The tendency to change the direction of business in the 4th and 5th generations is more in the sales sector compared to the knitting production process. There are several possibilities put forward by the chairman of the cooperative regarding this situation, namely a change in the pattern of business perspective and due to the difficulty of competing with knitted products from other countries, especially from China which has better quality raw materials and process technology (tech knitting machines) and selling prices. the lower one.

The initial interview with the head of the cooperative illustrates that the majority of business actors manage their financial records and reports based on cash out and cash in transactions only. The calculation of the cost of goods using the method of estimating the use of materials and labor in one production period. The tendency of business actors to be unaware of the existence of formal rules in making financial reports based on Financial Accounting Standards with guidelines from the Indonesian Accountants Association (IAI). In addition, the ability to use technology in recording transactions still requires a process to be able

to interact with applications that can assist in making formal financial reports.

The Binong Jati Knitting Center with its cooperative KIRBI is located in a densely populated area located between the Gatot Subroto-Terusan Kiara Condong, Bandung. Between these roads there are several interconnected alleys that are crowded with settlements. The knitting industry is spread over the area, the production process tends to be carried out in residential homes, although there are those who specifically provide a place of business. The business activities are relatively complete from those who open businesses in the supply of raw materials and complementary materials, maintenance and repair of machines and finished products. Most of the finished knitted products are marketed through wholesalers in the Pasar Baru area of Bandung.



Figure 1 Entrance to the Binong Jati Knitting Center from Jalan Gatot Subroto



Figure 2. One of the Knitting Industries



Figure 3. Koperasi KIRBI



Figure 4. Chairman of the KIRBI Cooperative, Mr. Cepi



Figure 5 A Member of the KIRBI Cooperative

Production process

The production process is carried out traditionally with knitting machines that are relatively old, considering that new machines with technology have a fairly high price which, if invested in new machines, is considered to be at high risk for the sales of their products.

The production process is carried out based on an order (Job Order) and Mass Production, each product model will be set on a production machine starting from setting needles, threads to the stages of the finished product finishing process and packaging is done manually by several employees who have been determined if the industry has employees and if not by the owner or his family. The length of the production process is carried out depending on the number of products that will be produced. Raw materials and labor are prepared before the

production process according to the number of products to be produced. The problem lies in Human Resources (HR) or employees who tend to have a fairly high turnover, so they often have to go back to fostering new employee.



Figure 6. Knitting Machine Used



Figure 7. Production Process



Figure 8. Finishing Process

Marketing

The marketing of several knitting industry business actors who already have regular customers distributes them through wholesalers in Pasar Baru or outside the city with a production process that tends to mass production (Mass Production). Others do marketing to educational institutions or institutions for orders in the form of socks or sweaters. Currently, what is expected is a domestic marketing channel with support in the form of certain policies that can support product continuity such as to schools or others. Competition with imported knitted products is something that is felt burdensome by business actors, both in terms of the quality of raw materials which tend to be inferior in quality to imported products, production processes, and marketing. The online marketing process has been carried out by several relatively young business actors

whose turnover and effectiveness still require further research. Product innovation and product variants have relatively the same constraints, namely marketing risk, design expertise and engine technology.



Figure 9. Examples of Knitting Products

Human Resources (HR)

The majority of business actors in knitting centers currently on average each knitting industry has around 3-6 employees, but there are also less than that number who usually carry out the production process by participating in larger industry players, while those whose employees are more than 6 people are industry players, as well as providers of raw materials and product distribution actors. The main problem in HR is the relatively high turnover, so that it often requires a retraining process for new employees and it is difficult to find

employees who are already skilled in the knitting field to become employees.

Funding

Funding tends to be self-funding, some of which are related to financial institutions are business actors who open business activities in the supply of materials, raw materials as well as the knitting industry, open their own shops and also market to wholesalers. From the interviews, there are relatively few business actors associated with financial institutions, possibly due to the current situation of knitting marketing which is relatively lacking when compared to the 1990s period. However, if there is better business development, it is possible that access to financial institutions for funding needs is needed and one of the supports is in the form of formal financial reports.

Financial Recording and Reporting

Recording Transactions the majority of business actors have done in the activities of purchasing, selling, maintaining/repairing equipment, Inventory of Raw and Supporting Materials, Labor Costs and other Costs. The process of recording accounting and financial reporting based on EMKM Financial Accounting Standards tends not to be carried out. The recording process is done manually

based on cash in and cash out, the calculation of the cost of goods is done by making estimates based on the use of materials and labor as well as the finished product. Some business actors who have a large turnover have recorded and compiled their financial statements, but when compared to all business actors in knitting centers, they are relatively small. Another difficulty is that understanding the process of preparing financial statements and the use of information technology in recording transactions and financial reporting still requires a continuous process. The use of smartphones with android-based applications is limited to online sales from several business actors, although there are also those who have tried several available financial applications, but are only limited to trying. Many people do not understand the calculation of inventory and fixed asset valuation.

Partner Problems

Referring to the analysis of the actual situation, there are several aspects that become problems in the knitting industry related to the fields of product design innovation, marketing and business competition as well as knitting machine technology. While in the field of HR,

especially in employee turnover and the difficulty of new workers who have the ability to knit.

The agreement with the chairman of the KIRBI cooperative is to try to overcome problems in terms of administrative recording and reporting, which the majority tend not to prepare formal financial statements, the cause of which is that many business actors:

1. Considering that it is not necessary to make Formal Financial Reports based on SAK EMKM.
2. Ignorance of the existence of Guidelines for the Preparation of Formal Financial Reports based on SAK EMKM.
3. Having difficulty in understanding the rules and procedures in preparing Formal Financial reports, including methods for inventory and fixed assets.
4. Limited ability to use technology-based recording and preparation of financial reports, especially in compiling functions and formulas needed to compile financial reports.

5. Concerns about data confidentiality when using applications that are widely available online.

Partner Problem Solution

The proposed solution is to disseminate the Recording and Preparation of Financial Statements based on SAK EMKM and conduct training in the form of Workshop on the preparation of Financial reports with the Spreadsheet Application which has been automated in the manufacturing process so that technical difficulties in compiling functions and formulas, especially in the matter of inventory and fixed assets, to summarizing transactions can be solved. resolved.

One of the advantages of having the habit of preparing financial reports based on SAK EMKM is the ease of access to related institutions including banking and the possibility of export requirements if the business and marketing developments of knitting centers develop in the future. Financial institutions generally disburse credit based on an assessment of information that is Soft information or Relationship Landing and hard information in the form of Financial Statement Landing, while Small Medium Enterprises tend to have problems in

providing accounting information (Baas and Schrooten, 2006) and the SAK EMKM guidelines are a simplification of the standard preparation previous financial statements (IAI, 2018)

Recording transaction data is an activity of writing to a book or paper, entering data into a computer (Witarto, 2008) is an convenience and a prerequisite in the Global Market era (Simonson, Mauer, Toradi, & Whitaker, 1987). The use of Application Spreadsheet Software for Accounting is included in Special Purposes Application Software (O'Brien & Marakas; 2010) which requires planning design to communicating the results of the process (Jeffrey N. Barnes, David Tufte, David Christensen; 2009). The ability to use this application is an increase in proficiency in the use of information technology (Donna M. Grant, Alisha D. Malloy, and Marianne C. Murphy; 2009) to support the development of today's business environment. The use of MS Excel with simple programming for reporting automation and being user friendly (Raymond McLeod, Jr., George P. Schell, 2008) is a common Applied IT and relatively

easy to use. Although currently popular cloud applications are available and very easy to obtain and use (Peter Mell and Timothy Grance, National Institute of Standards and Technology-NIST, 2011; Budiyanto, 2012), they have an impact on Data Ownership and Privacy and Security Issues (Richard Stallman, Founder of the GNU Operating System, British Guardian NewsPaper, 2008, Boston Review, 2010).

The scope that will be delivered is in the form of socialization regarding SAK EMKM and training or Workshop on the Use of Spreadsheet Applications for Compiling Financial Reports. Socialization of SAK EMKM by providing explanations and examples of calculations and preparation of financial reports including methods and calculations for the valuation of inventories and fixed assets as well as Cost of Goods Sold. Meanwhile, the workshop was carried out with direct exposure and practice using an application that had been prepared to process financial reports based on cash transactions according to the habits carried out by business actors.

Tabel 1. Details of the Scope of Problem Solutions, Outcomes and Target Sizes produced

No.	Problem Description	Problem Solution	External Access	Success Measure			
				Know (Score 60)	Understand (Score 70)	Capable (Score 80)	Skilled (Score 90)
1.	Process of Accounting Recording and Preparation of Financial Statements based on SAK EMKM	Socialization with Exposure and Examples (3 Hours Process)	Resource materials	60-69	70-79	80-89	90-100
A	Standard Guidelines for Preparation of Formal Financial Reports based on SAK EMKM (IAI) and its Benefits	Exposure and Examples of Benefits	Resource materials	60-69	70-79	80-89	90-100
B	Types of Financial Reports according to SAK EMKM i. Profit and loss ii. Financial Position (Balance Sheet) i. iii. Notes to Financial Statements	Presentation and Sample Presentation	Resource materials	60-69	70-79	80-89	90-100
C	Accounting Policies and Main Methods in Financial Statements according to SAK EMKM i. Cash & Accrual Basis ii. Chart of Accounts (COA) iii. Inventory Calculation & Valuation Method iv. Methods and Calculation of Cost of Goods Sold (HPP) i. v. Fixed Asset Method and Calculation	Presentation of Methods and Presentation and Examples of Calculation & Joint Practice	Resource materials	60-69	70-79	80-89	90-100
2.	Workshop (Training) Process of Recording and Compiling Financial Reports according to SAK EMKM using MS Excel Application with VBA and Macro	Workshop with Exposure and Examples and Live Practice (6 Hours Process with Break)	Resource materials Spreadsheet Application with MS Excel and VBA Macro	60-69	70-79	80-89	90-100
A	Knowledge & Understanding and Ability to Use Applications with Laptop Impact of Using Android Applications (Cloud Computing)	Exposure and Practical Examples of Initial Settings Enabling VBA and Macros in MS Excel Exposure to Privacy & Data Security with Android Applications (Cloud Computing)	Resource materials Spreadsheet Application with MS Excel and VBA Macro	60-69	70-79	80-89	90-100
B	Getting Started i. Overview of the Application	Exposure and Examples and Live Practice	Resource materials Spreadsheet Application	60-69	70-79	80-89	90-100

	ii. Chart of Account & Benefits		with MS Excel and VBA Macro				
	iii. Procedure for recording cash receipts and disbursements						
C	Transaction Recording Process	Presentation of Methods and	Resource materials	60-69	70-79	80-89	90-100
	i. Cash Receipts from Sales	Presentation and Examples of	Spreadsheet Application				
	ii. Funding Receipts from Financial Institution Sources	Calculation & Joint Practice	with MS Excel and VBA Macro				
	iii. Cash Disbursement from Purchase of Materials						
	iv. Cash Disbursement for Expense/cost						
	v. Cash Disbursement for Fixed Asset Investment						
	vi. Recording of Transfer of Funds Between Cash and Bank						
D	Monitoring Summary of Transactions and Editing Transactions	Presentation of Methods and	Resource materials	60-69	70-79	80-89	90-100
	i. Transaction Report Overview	Presentation and Examples of	Spreadsheet Application				
	ii. Income Statement Summary	Calculation & Joint Practice	with MS Excel and VBA Macro				
	iii. Summary Statement of Financial Position (Balance Sheet)						
	iv. Exposure Notes to Financial Statements						

IMPLEMENTATION METHOD

Data Sources, Respondents and Participants of the Socialization

The source of data is primary data obtained through interviews and surveys as well as questionnaire instruments, the number of respondents is 100 business actors and 20 participants in socialization and workshops. Constraints on the respondents were the distribution of respondents and concerns over the theme of financial data and financial

reports, while the constraint on the participants of the socialization was the time they did not want to be disturbed in the process of their business activities and the place or location of the socialization if it was done outside the knitting center area, the participants objected.

Method of collecting data

The data collection method was carried out through a judgment sampling technique for the convenience of the process and its

suitability as a business actor who has been productive in producing products with 100 respondents and 20 respondents in socialization participants (Bernaouli in Zikmun, 2010). Surveys and interviews (Arikunto, 2010) were conducted to get an overview of the problems faced by business actors. It was carried out with the head of the cooperative and several business actors and the instrument in the form of a questionnaire was distributed by distributing it to several teams to collect the data.

Results From the collection of data processed and analyzed, then given information to follow the process of socialization and training. Socialization and training participants are limited to 20 participants at random, considering the limited time, energy and funds for the implementation.

Data Processing and Analysis Method

The data processing method is carried out with the help of SPSS statistical data processing software and analysis using the Multiple Regression method to obtain an overview of the effect of recording transactions on the use of information technology.

Methods of Socialization and Training

Socialization Method The preparation of Financial Statements based on SAK EMKM is carried out using the lecture or presentation method accompanied by examples and questions and answers. As for the Training or Workshop using the Spreadsheet Application, it is carried out using the Simulation and Direct Practice method with Dummy Data which is usually done by business actors.

Science and Technology Overview

Based on interviews and surveys, the majority of business actors in the Binongjati knitting center, Bandung, have used internet facilities to carry out Purchase/Sales transactions, but the use of information technology (IT) in recording transactions and financial reporting is still not optimal. The use of a spreadsheet application is carried out by some of the knitting industry players with a pattern that has not been integrated into a recording process with generally accepted accounting procedures, except for some business actors who are large and have access to bank capital and have relatively many employees (Above 6 employees). Likewise,

the preparation of financial reports based on SAK EMKM is still not widely done.

The applied Information Technology (IT) used is the Application Software for tabulation and numerical requirements (Spreadsheet Application), namely Microsoft Excel with VBA Script & Macro to perform the automatic calculation and summary process from Transactions into financial reports in accordance with SAK EMKM.

The process uses a desktop or laptop computer and is not online to maintain data privacy. Recording approach with user orientation (User Oriented Approach), namely the habit of business actors who record based on Cash In and Out. Stages of the Recording Process to financial reports automatically include:

1. Preparation,

- A. Chart of Account (COA), in the form of Determination of the Initial Balance of the account/Account that has been provided. Users who have the ability to use MS Excel can develop further.
- B. Recording of partners, namely Customers (Customers), and suppliers (Supplier) with the initial

balance for those with Receivables and Payables.

- C. Inventory recording, including raw and auxiliary material inventory as well as Finished Product Inventory along with the number of units and purchase/Sell prices.
- D. Employee records and rates of salary or honorarium and if there is an employee loan balance.

2. Recording Cash Incoming Transactions

- A. Recording of transactions for sales by unit and selling price accompanied by the type of cash receipts Cash (Cash or transfer to Bank) or Credit. (The selection of products for sale is integrated with the finished product inventory so that it can appear automatically when used, and performs the HPP calculation process using the average method, and credit transactions can automatically be allocated into Accounts Receivable) as well as transaction information.
- B. Recording Cash Inflows other than Sales

3. Recording of Cash Disbursement Transactions

- A. Recording of incoming cash transactions from the purchase of raw and auxiliary materials as well as employee salaries or honorariums.
- B. Recording of incoming cash transactions from expenses or expenses incurred in connection with business and personal withdrawals (Withdrawing).
- C. Recording of Cash Inflows for Investment in Fixed Assets, which is accompanied by determination of the economic life and residual value of the Fixed Assets so that the monthly depreciation expense can be calculated automatically using the Straight Line Method.

- A. Viewing each result of recording cash in and out, in the form of details and monthly summaries and their accumulations.
- B. View each recording result into the Profit and Loss summary, each time or monthly summary and its accumulation.
- C. View each recording result into the Summary of Financial Position (Balance Sheet) every time or monthly and its accumulation.
- D. Printing as required.

Target Partner Location Map

Binongjati Knitting Center is located on Jalan Binong Jati Bandung, Binong Village, Batununggal District, Bandung, 4 km from Universitas Inaba Bandung.

4. Process of Recording Cost of Goods Sold (HPP)

- A. Recording of units of finished product produced, accompanied by materials and labor used, so that it can perform automatic calculations on the value of HPP for each production period (Batch).

5. Monitoring the Result of Transaction Recording and Printing

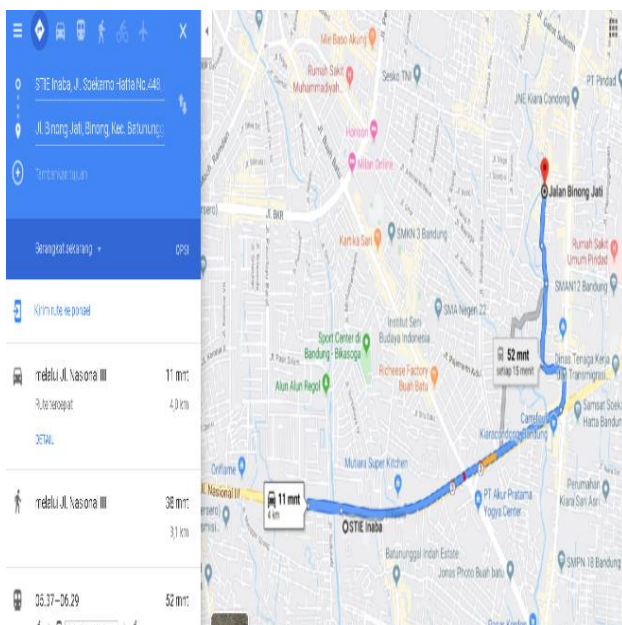


Figure 10. Location Map of Binong Jati Knitting Center Bandung, Jl. Binong Jati Bandung And Location of Universitas Inaba Bandung Campus, Jl. Sukarno Hatta 448 Bandung

Achieved Results

Results of Outreach and Workshop Responses

The socialization and workshop ended with an evaluation in the form of responses to participants in each session, from 20 participants 2 participants did not give their responses. The results of the responses from 18 participants are summarized below.

Tabel 2. Summary of Responses to Socialization of SAK EMKM

No	Statement	Score
1	So far I have been familiar with the preparation of	70 77.78%

	financial statements in the manner as presented		
2	So far I have been making financial statements in the manner as presented	64	71.11%
3	I'm Motivated and Desire To Make Financial Reports In The Way As It Is Presented	85	94.44%
4	I Find It Easy To Make Financial Reports In The Way As Presented	77	85.56%
5	I Feel The Need To Make Financial Reports In A Way As It Is Presented To Myself	79	87.78%
6	I Feel The Need To Make Financial Reports The Way It Is Presented For My Business	78	86.67%
7	I feel that I have understood before to make financial statements in the manner as presented	72	80.00%
8	I feel that there are additional benefits from the material for making financial statements in the manner as presented	83	92.22%
9	I don't feel bothered to make financial reports the way it is presented	70	77.78%
10	I Feel It Doesn't Make It Complicated / Dizzy To Make Financial Reports In The Way As Presented	68	75.56%
11	I feel there is a compulsion to make financial statements in a way like those submitted from other parties, such as	77	85.56%

	certain institutions (eg banks, etc.)		
12	I want to participate in the submission of financial statement materials in the future	81	90.00%
		904	84 %
			Sangat Baik

From the results above, there are several items that have a fairly high score, namely statements, number 3 regarding Motivation and Desire to make Financial Statements, number 4 feeling Ease after listening to the explanation about SAK EMKM, number 5 and 6 Feeling the need to make financial statements that are In accordance with SAK EMKM both for himself and for his business, number 8 feels that there are additional benefits with SAK EMKM socialization, number 11 feels the necessity to make financial statements according to SAK EMKM and number 12 wants to understand more.

Tabel 3. Overview of the Spreadsheet Application Workshop Response Results

No	Statement	Score	
1	I've been familiar with making financial reports with this kind of spreadsheet application	60	66.7%
2	I Feel This Spreadsheet Application Speeds Up Financial Report Generation	72	80.0%
3	I Feel This Spreadsheet Application Makes	76	84.4%

	Making Financial Reports Easier		
4	I Feel This Spreadsheet Application Improves My Ability To Make Financial Reports	73	81.1%
5	I Feel This Spreadsheet Application Is In Accordance With The Needs Of Making Financial Reports	77	85.6%
6	I Feel This Spreadsheet Application Makes My Work in Financial Problems Easier	75	83.3%
7	I find it difficult when I work in finance without using a spreadsheet application	70	77.8%
8	I Feel This Spreadsheet Application Helps in Controlling/Controlling Costs and Financial Problems	73	81.1%
9	I Find This Spreadsheet App Easy To Learn	66	73.3%
10	I Feel This Spreadsheet App is Clear to Understand and Understand	66	73.3%
11	I Feel This Spreadsheet Application Can Be Used in Other Types of Business Sector	75	83.3%
12	I Feel This Spreadsheet Application Will Improve My Ability In Applications and Financial Reports	75	83.3%
13	I Feel This Spreadsheet Application Is Easy To Try And Do / Practice	73	81.1%
14	I Love Using this Spreadsheet App	73	81.1%
15	I Feel This Spreadsheet Application is a Good Idea in Making Financial Reports	76	84.4%
16	I Have a Pleasant Experience with this Spreadsheet App	74	82.2%

17	I Find This Spreadsheet Application Useful For Financial Decision Making	76	84.4%
18	I Feel This Spreadsheet Application Adds To My Understanding Of Financial Reporting Methods	75	83.3%
19	I Feel This Spreadsheet Application Is Important To Use In Making Financial Reports	75	83.3%
20	I Want To Use This Spreadsheet Application In Making Financial Reports	74	82.2%
21	I Prefer To Use This Spreadsheet Application In Making Financial Reports Than Manually	76	84.4%
22	I Prefer To Use This Spreadsheet Application In Making Financial Reports Than Other Applications (Including Android Applications)	73	81.1%
23	I Will Continue To Use This Spreadsheet Application In Making Financial Reports	69	76.7%
24	I Will Tell Colleagues Using This Spreadsheet Application In Making Financial Reports	74	82.2%
25	I'm Used To Using Spreadsheet Applications Other Than This In Making Financial Reports	68	75.6%
26	I Have Routinely Use Spreadsheet Applications Apart from this in Making Financial Reports	67	74.4%
27	I feel that the contents of the data from this spreadsheet are useful for use in financial matters	76	84.4%

28	I feel that the results of this spreadsheet are accurate data for use in financial affairs	76	84.4%
29	I Use Other Applications in My Business Business Financial Affairs	73	81.1%
80.7% Good			

Based on the results in the table above, there is the smallest value in item number 1 Introduction of applications with automatic functions or formulas in the financial statements of their transactions. The answer is quite high, namely on items number 3 and 6 making it easier to make financial reports and work, number 4 increasing the ability to make financial reports, number 5 Conformity to needs, number 8 Usefulness of cost control and financial problems, number 11 Applications that can be used on other sectors, number 12 Capacity Building, number 15 and 16 as a good idea and pleasant experience, number 17 for Decision making, number 18 and 19 Increasing understanding of financial statements and important in making it, number 20 Desire to use the application, number 21 Enjoyment of using Application compared to Manual, number 22 Preferably Spreadsheet Application than others including android application, number 24 Submission to other colleagues.

CONCLUSIONS

Conclusion

Recording of Transactions and Preparation of Financial Statements based on SAK EMKM, there are still many business actors who find it difficult to carry out the process, especially with the existence of accounting policies and procedures in the calculation process including the calculation and valuation of inventory, Cost of Goods Sold and Fixed Assets, with Socialization of Preparation of Financial Statements based on SAK EMKM provides insight into the simplification of the process of making financial reports provided by IAI. Socialization is needed by providing an overview of the benefits for business actors and is carried out continuously.

Utilization of information technology in recording transactions and financial reporting has not yet become a habit for business actors, but there is good interest and interest in getting further and continuous training, after conducting simulations and getting an overview of the ease of the results of preparing financial reports.

The majority who have recorded transactions and prepared financial reports are business actors who tend to have contact with financial

institutions/institutions and have high sales turnover.

Suggestion

Assistance process in recording and compiling financial reports needs to be carried out over a longer period of time accompanied by the use of information technology-based recording and compilation tools.

It is hoped that there will be further solutions in the context of business development, marketing and funding accompanied by the development of applications that are most suitable for business needs in this knitting center environment.

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