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COMMUNITY SERVICE | REPORT

Digital Bookkeeping Training Using Applications for Business Micro, Small and Medium Enterprises (SME) Tellu Silo Aldian Jaya

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Abstract: Tellu Silo Aldian Jaya to start its business in 2019 as a micro business engaged in processing local food sources into packaged food and beverage products. The first products produced were a drink made from red ginger, coffee and lemon grass named Jahe's Kopi and a drink made from milk and ginger named Jahe's Susu. The rapid development of Tello Silo Aldian Jaya SMEs is in line with the prospects for SMEs in Indonesia which continue to increase every year. This community partnership program is directed at helping good financial management so that it has a positive impact on the business continuity of the Tellu Silo MSME business. The benefits that are expected to be obtained by partners after participating in this service program are that the target community has an understanding regarding the urgency and basic concepts of bookkeeping and accounting. Digital bookkeeping by utilizing the La Mikro application is an output product of this program which is expected to be able to overcome the problem of the lack of competent human resources in the fields of finance and accounting at Tellu Silo Aldian Jaya.

Keywords: SME, Food and Beverage Business

1. INTRODUCTION

Micro, small and medium enterprises (MSMEs) are business actors engaged in various business fields that touch the interests of the community (Distanont & Khongmalai, 2018). The emergence of the Micro, Small and Medium Enterprises (MSMEs) sector has had a positive influence on the economy. Micro and small businesses are informal businesses that have begun to appear by looking at the opportunities that exist around them (Mitrega & Choi, 2021; Rivard et al., 2006). Of course, this business is a productive business which of course generates income for the entrepreneurs who set up the business. The response is indicated by the success obtained and can survive. This is evidenced, within two years after the economic crisis in 1998, the national economy had grown 4.8%. Economic growth was followed by growth in the number of MSMEs which emerged by 4.94% in the same period. In Indonesia, sources of livelihood depend on the Small and Medium Enterprises (SMEs) sector and the small business sector is concentrated in the trade, food processing, textile and garments, wood and wood products, as well as non-metallic mineral production. Development (SMEs) in Indonesia reached 99.99% with a total of more than 50 million business units. This situation has not changed from 2008 to 2012. These developments have certainly made economic conditions improve. Given its significant contribution in terms of employment, sources of Gross Domestic Product (GDP), foreign exchange earners through exports, and investment (investment) (Brückner et al., 2012). In addition, MSMEs play a role in driving the regional economy, encouraging the use of local resources, equity and poverty alleviation, and can serve as suppliers of raw materials needed by large industries. In accordance with Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises (SMEs). Micro Enterprises are productive businesses owned by individuals and/or individual business entities that meet the criteria for Micro Enterprises as stipulated in this Law. Small business is a productive economic business that

stands alone, which is carried out by individuals or business entities that are not subsidiaries or not branches of companies that are owned, controlled, or become part either directly or indirectly of medium-sized businesses or large businesses that meet the criteria of a small business. Small as referred to in this Law. Medium Business is a productive economic business that stands alone, which is carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or become part of either directly or indirectly with Small Businesses or large businesses with total net worth or annual sales proceeds as stipulated in the Act (Sriboonlue & Puangpronpitag, 2019).

In the Indonesian economy, Micro, Small and Medium Enterprises (MSMEs) are the business group that has the largest number. In addition, this group has proven to be resilient to various kinds of economic crisis shocks. So it is imperative to strengthen micro, small and medium enterprise groups that involve many groups. The business criteria included in Micro, Small and Medium Enterprises have been regulated in a legal framework based on law. The development of MSMEs is very strategic in driving the national economy, one of the most crucial roles of MSMEs in economic growth is to stimulate economic dynamics (Allo et al., 2021). Their flexible and capable character allows MSMEs to be engineered to change a better business environment than large companies. Since the monetary crisis that began in 1997, almost 80% of large businesses have gone bankrupt and have carried out mass layoffs of their employees. In contrast to MSMEs that survive in the crisis with all its limitations. MSMEs play a major role in reducing unemployment, even the phenomenon of layoffs makes workers who are victims forced to think further and many turn their eyes to the MSME sector. Development of the private sector is something that no doubt needs to be done. MSMEs have an important role in business development in Indonesia. MSMEs are also the forerunner of the growth of large businesses. One thing to remember in developing MSMEs is that this step is not solely a step that must be taken by the Government and is only the responsibility of the Government (Sohal et al., 2022). The MSMEs themselves as the party being developed, can take steps together with the Government. Apart from the Government and MSMEs, the role of the banking sector is also very important in relation to all matters regarding funding, especially in terms of lending or setting banking policies. Furthermore, related to the availability of funds or capital, the role of both domestic and foreign investors cannot be ruled out either. The government basically has an obligation to participate in solving three classic problems that often hit MSMEs, namely market access, capital, and technology. Overall, there are several things that must be considered in developing MSME business units, including working conditions, promotion of new businesses, access to information, access to financing, access to markets, improving product quality and human resources, availability of business development services, cluster development, network business and competition.

Table 1: The boundaries of the Mannanti Village area

No.	Borderline	Village	County District
1.	North	Lembang Lohe	Tellulimpoe, Sinjai
2.	South side	Tibona	Tanete, Bulukumba
3.	West Side	Lappae	Tellulimpoe, Sinjai
4.	East	Sukamaju	Tellulimpoe, Sinjai





Figure 1: Product Mockup

2. IMPLEMENTATION METHOD

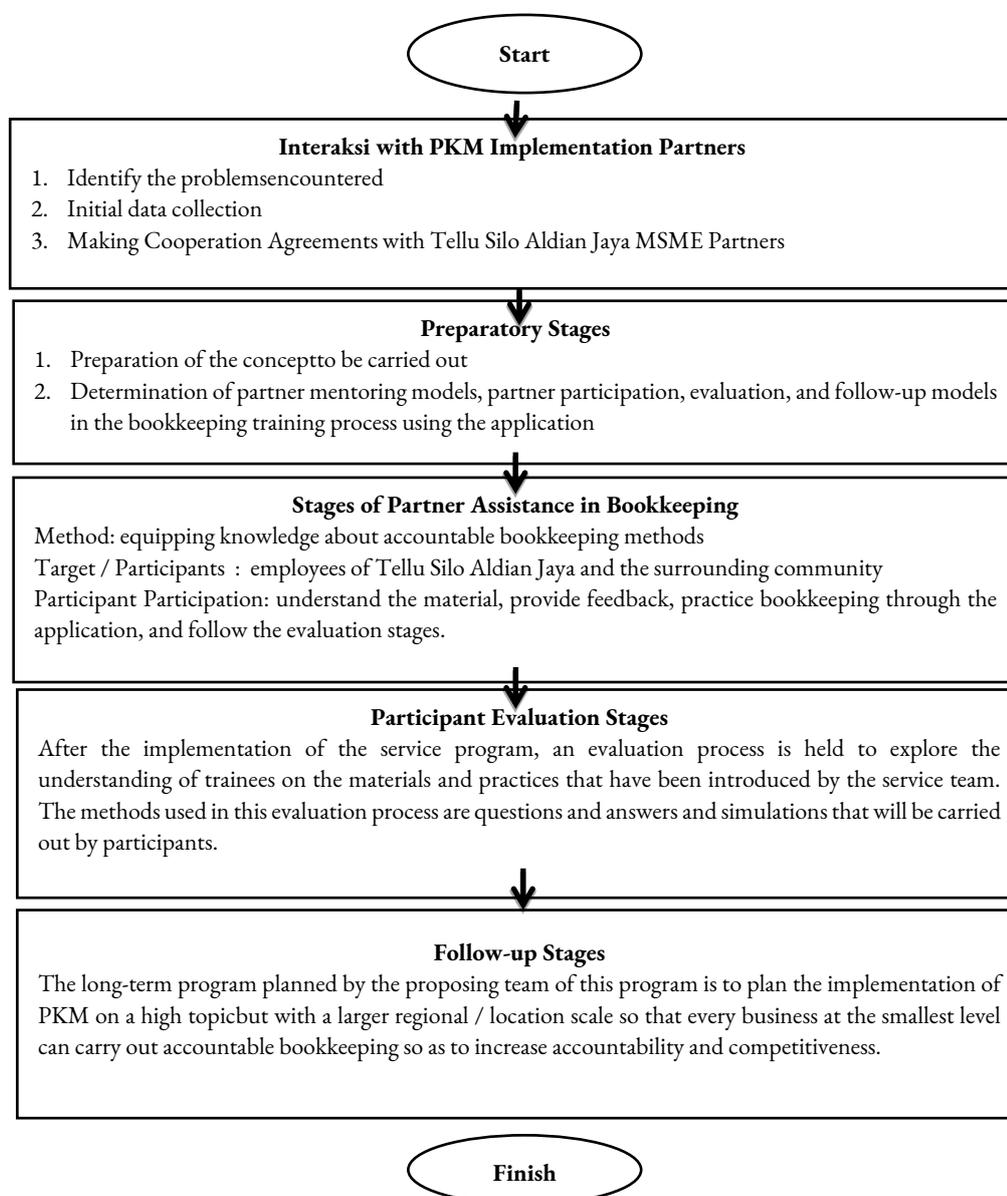


Figure 2: Flowchart of Community Partnership Program Implementation

3. RESULTS

Table 1: Composition of the Community Service Implementation Team

Implementation Team Structure	
Chairman	Nurina Saffanah, SE, M.Sc.
Member	Rahayu Alkam, SE, M. Acc.
Technical Member Structure (UMI Accounting Student)	
Documentation	Andi Asmaul Husna Makkumpelle
Participant Administration	Mifatul Jannah



Figure 3: The production process for Tellu Silo products at the production house



Figure 4: Tellu Silo products shown during a visit to the production house



Figure 4: Community Partnership Banners

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