

## **Training on the Preparation of Manufacturing Financial Reports at a Business Entity Owned by Laggam Sako Village, Teluk Latak Village, Bengkulu Regency**

**Nurhazana, Fachroh Fiddin<sup>a)</sup>, Husnul Muttaqin**

Prodi Akuntansi Keuangan Publik, Politeknik Negeri Bengkulu, Bengkulu, Indonesia

<sup>a)</sup>Corresponding Author: fachroh1@gmail.com

### **Abstract**

This community service aims to provide understanding to village-owned enterprise managers on how the application of cost accounting is used in calculating production costs and making financial reports for manufacturing businesses. Through service activities, it is hoped that BUMDes managers have an understanding of recording production costs and manufacturing financial reports produced by production activities so that the recording of financial statements produced is by financial accounting standards. The method of service activities is carried out by providing an understanding of the concept of cost accounting in the process of preparing the cost of goods manufactured report and then practicing the use of accounting software for manufacturing businesses to record and make reports on the cost of production and manufacturing financial reports at Village Owned Enterprises in Teluk Latak Village, Regency Bengkulu.

**Keywords:** Cost of Production, Production Costs, Manufacturing Financial Statements

### **INTRODUCTION**

Village-Owned Enterprises are business entities whose capital is mostly owned by the village through direct participation from village assets which are separated to manage assets, services, and other businesses. BUMDes Laggam Sako is one of the village-owned enterprises owned by Teluk Latak Village, Bengkulu Regency. One of the BUMDes business units is the batik-making business typical of Teluk Latak Village, Bengkulu Regency.

The problem faced by BUMDES managers is how to identify the costs incurred in batik-making activities so that managers have difficulty compiling financial reports by financial standards. This problem arises due to a lack of knowledge about the types of costs in production activities and how to treat these costs in the process of recording financial transactions. In addition, the software for recording the production activities carried out does not yet represent the type of business carried out which is manufacturing. Thus the problem faced is the understanding of human resources and software used in recording.

Training and assistance in the preparation of software-based batik-making financial reports needs to be done because there is still a lack of knowledge of BUMDes managers regarding the recording of financial transactions of the type of manufacturing or manufacturing. With assistance in the preparation of financial reports, managers are expected to have an understanding of cost accounting and implement it in the transaction recording process so that the resulting financial reports can increase the financial accountability of BUMDes. The target of this service is the manager of the BUMDes of Laggam Sako, Bengkulu Regency.

### **METHOD**

The observation stage is carried out by the service team before carrying out the next stage. Observations were made to find out partners' constraints in terms of preparing financial statements. After observing the service team, they formulated that partners need an understanding of the concept of cost accounting to identify costs that occur in the partner's production process and use of software to make it easier for partners to record financial activities according to the characteristics of the partner's business.

At the training stage, partners in this case the BUMDes manager are trained to use software that is following the characteristics of the batik-making business, namely manufacturing. The

software used is manufacturing accounting software as a medium to record costs that have been identified and occur in the production process such as the cost of raw materials, labor, and other overhead costs. The software prepared by the service team will make it easier for partners to compile financial reports and help partners to manage inventory activities as a result of partner business processes. In addition, the financial reports produced are by financial accounting standards and the hope of the service team will increase the accountability of managers in managing BUMDes.

## **RESULTS**

Observation activities were carried out on July 18, 2023, at the Office of the Village Owned Enterprise in Teluk Latak, Bengkalis Regency, BUMDes Office, Langgam Sako. This activity began with coordination between the service team and partners in this case the BUMDes of Langgam Sako. The purpose of this activity is to find out the problems experienced by partners related to financial management. At this stage, the service team also saw the batik-making process and the bookkeeping carried out by partners. The following are the results of the documentation of the observation and coordination of service activities.

At the training stage, partners in this case the BUMDes manager are trained to use software that is by the characteristics of the batik-making business, namely manufacturing. The software used is manufacturing accounting software as a medium to record costs that have been identified and occur in the production process such as the cost of raw materials, labor, and other overhead costs. The software prepared by the service team will make it easier for partners to compile financial reports and help partners to manage inventory activities as a result of partner business processes. In addition, the financial reports produced are by financial accounting standards and the hope of the service team will increase the accountability of managers in managing BUMDes. The following is a training workshop activity regarding the preparation of manufacturing financial reports at the Langgam Sako BUMDes.

## **DISCUSSION**

So that business actors, namely BUMDes Langgam Sako, can improve their understanding of manufacturing accounting records, more in-depth training is needed regarding manufacturing business records. The preparation of financial reports using software related to the manufacturing business needs to be implemented to make it easier for managers to manage existing resources in BUMDes such as financial reporting based on financial accounting standards and inventory management.

## **CONCLUSIONS AND RECOMMENDATIONS**

Teluk Latak Village, Bengkalis Regency went well and smoothly. The activities carried out are in the form of observations related to BUMDes problems regarding the preparation of financial reports. In the next activity after observing the problems of BUMDes in the form of a lack of understanding related to manufacturing accounting, the researchers conducted workshops and training on the preparation of financial reports for manufacturing-type businesses and provided an understanding of cost accounting for BUMDes managers.

The various series of activities that have taken place are expected that BUMDes management has the understanding and skills in calculating and compiling financial reports for manufacturing businesses so that BUMDes financial management can increase the accountability of the financial statements themselves. Understanding related to the application of cost accounting such as raw material costs, labor costs and overhead costs needs to be improved so that managers know the cost of product production and financial reporting for manufacturing-based businesses

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## APPENDIX



**Figure 1.** Observation of the batik-making process



**Figure 2.** Interview activities with BUMDes managers



**Figure 3.** Workshop Activities 1



**Figure 4.** Workshop Activities 2