

## Accounting Information System and Digital Marketing Assistance for MSMEs in Rungkut Surabaya

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### ABSTRACT

Nine MSMEs in Rungkut and its surroundings have the same general problems, including production processes that are still not standardized, limited marketing facilities, and an understanding of business management and financial management so that they cannot compete with manufacturers. Even though many products have superior products. This is due to limited capital, equipment, and a lack of understanding of financial management. To overcome the problem of limited understanding regarding financial management and modern media marketing, a simple accounting information system training was held. The objectives of this training are to: 1) increase understanding of SME actors about the income and expenditure cycle; 2) understand modern marketing alternatives using social media and online platforms; and 3) increase understanding of simple financial management. The results of the training show that there is an increased understanding of these three things. SMEs are starting to understand the importance of internal control in their business cycle, knowing various online marketing media that can be used, understanding the concept of business entities, and the importance of recording financial transactions

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## INTRODUCTION

As one of the drivers of the economy in Indonesia, Micro, Small, and Medium Enterprises (MSMEs) play a major role in the growth and development of the economy and industry in Indonesia. Based on data from the Ministry of Cooperatives and Small and Medium Enterprises (KemenkopUKM) in 2021, there are 64.2 million MSME units in Indonesia with a contribution to GDP (Gross Domestic Product) of 61.07% or a value of IDR. 8.5 trillion (Anggraeni et al., 2021). The existence of MSMEs is considered to be able to absorb 97% of the total existing human resources and can collect up to 60.42% of existing investment in Indonesia (Nurchahya & Dewi, 2019). This condition is supported by research by Hamza & Agustien (2019) which states that there is a significant relationship between the growth of MSMEs and the amount of national income. If we look at the amount of human resource absorption, MSMEs can absorb 97% of the national workforce whereas only 3% of the workforce can be absorbed by large-scale businesses (<https://www.ukmindonesia.id/>).

The existence of this important role causes MSMEs to be required to innovate to increase their competitiveness, this is because many MSMEs consist of home industries whose management is not well managed. So far, MSME players have only focused on maintaining the trust of their customers by maintaining selling prices and maintaining quality and good service to customers (Anwar et al., 2022). According to Aryansah et al., (2020) maintaining the trust of customers is one of the important things that can make a business survive and develop. Apart from that, if customer trust in the seller is high, it will further increase buying interest (Kusumawati & Saifudin, 2020).

The city of Surabaya is one of the largest cities in Indonesia and currently has approximately 60,000 MSMEs which have the potential to continue to grow (Pemerintah Kota Surabaya, 2021). MSMEs have the potential to develop if they are managed more professionally, so matters related to MSME management must be addressed.

One of the targets for training and mentoring is MSMEs around UBAYA. Therefore, in collaboration with Rungkut District, this training program was implemented. MSMEs in the Rungkut District environment do not yet have an adequate understanding of accounting information systems (AIS), even though this is very important to provide information for MSMEs regarding the planning and performance they have achieved. Accounting information systems can also support MSMEs in strengthening the business strategies they will implement.

MSMEs on average have the same problems. Production processes that are still not standardized, limited marketing facilities, and an understanding of business management and financial management make them unable to compete with manufacturers. Many MSME products become characteristics of a region. This is due to limited capital, equipment, and a lack of understanding regarding this matter (Ariani & Utomo, 2017).

The results of discussions with 9 MSME partners found four (4) problems faced by MSME partners in the Rungkut area that required assistance, including:

- Don't understand the revenue cycle and expenditure cycle so you can't implement them in operational activities.
- Have not carried out bookkeeping and profit and loss calculations, so you cannot use them as tools for decision-making
- Don't understand digital marketing so you still rely on traditional marketing and don't use digital marketing optimally so sales during the pandemic are not optimal
- Still carrying out traditional financial management which does not separate personal and company finances

The rapid development of technology, the digital world, and the internet has an impact on the business world, especially in the field of marketing. Marketing trends have shifted from conventional (offline) to digital

(online). Digital marketing is more prospective because it makes it easy for potential customers to get product information and makes it easier to carry out online transactions (Sulaksono, 2020). Using digital marketing strategies by utilizing social media can reach customers more widely and reduce promotional costs (Prastyaningrum et al., 2022).

The ability to carry out financial records is one of the keys to the success of MSMEs. Good financial records can prevent, detect, and correct errors in recording transactions. The minimal knowledge and ability to record finances among MSME players is one of the obstacles (Siagian & Indra, 2019). In general, bookkeeping is carried out by MSMEs in a simple and not detailed manner (Wahyuningsih et al., 2017). The absence of good financial reports can cause partners to experience difficulties in gaining access to financial resources.

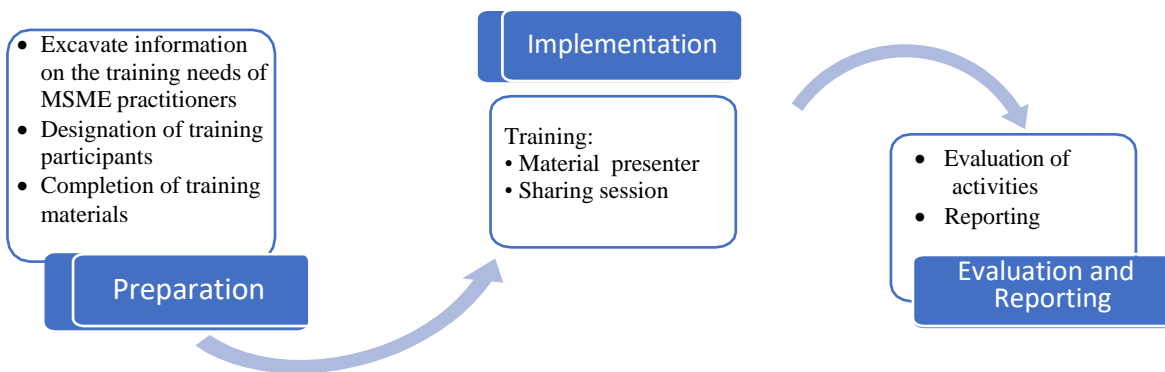


FIGURE 1. Flowchart of Community Service Activities

## RESULTS AND DISCUSSION

The training has been carried out as planned, namely 26-27 January 2023 with an assignment letter attached. The results of the training showed that there was an increase in participants' understanding of the income and expenditure cycle, product marketing, and simple financial management. (Rahadjeng et al., 2022) also supports the same results, independence in doing business especially in making simple Financial Reports and making digital marketing help the MSME in marketing their products.

On day 1, namely January 26, 2023, material related to the revenue cycle and digital marketing was provided.



FIGURE 2. Revenue Cycle Session



FIGURE 3. Digital Marketing Session

The results of the first day of training are as follows:

- Participants can understand the revenue cycle.

Based on the results of the questionnaire distributed to participants, participants felt there was an increase in understanding regarding the income and expenditure cycle, as stated by Participant 5 as follows: "I can find out how to make purchase reports and financial reports, etc."

- Participants can understand marketing, especially digital marketing.

After attending this training, participants were able to identify the advantages of their products. As stated by a participant from UMKM Tegar Mandiri which produces tempeh: "The advantage of our product is that the production process is hygienic and boiling twice makes the product last longer even without preservatives and the taste is also better."

Participants from MSME Tegar Mandiri also became more interested in differentiating beverage products, namely "luwo" or "bingo" drinks which have high nutrition. Apart from that, other participants also gained knowledge about digital marketing, as stated by several participants in the questionnaire, as follows:

Participant 5 stated that after attending this training he "gained knowledge about bookkeeping and digital marketing"

Participant 2 stated that "I understand accounting and digital marketing better and can share knowledge".

Participant 3 stated that "I got information to open an e-commerce account and understand what digital marketing is".



FIGURE 4. Expenditure Cycle Session



FIGURE 5. Simple Financial Management

On day 2, namely January 27, 2023, material was provided regarding the expenditure cycle and simple financial management.

The results of the second day of training were as follows:

- Participants can understand the concept of business entity

Separation of personal and company funds is very important for business development. This separation will make it easier for MSMEs to identify how much remaining company funds can be used for further business processes such as purchasing raw materials, paying workers, and developing the business. Without this separation, MSME owners will not have information regarding the company's remaining funds because the funds have been mixed with personal matters. The results of this training show that participants have been able to understand the concept of separating personal funds from company funds, as stated by several participants in the following questionnaire:

Participant 4 stated "*I can differentiate between personal expenses and business needs so I have to*

*be diligent in keeping records of expenses and income" as well as Participant 5 stated, "I can differentiate between personal expenses and business needs".*

- Participants can understand the importance of simple financial management

The results of simple financial management can later produce output in the form of reports such as remaining cash, number of sales, and number of purchases which will be very useful for determining the cost of goods sold and selling prices as well as the company's plans for developing the business. The results of this training show that participants' understanding of simple financial management has increased. This can be seen through the participant's statement in the following questionnaire:

Participant 3 stated, *"I understand how to manage finances properly for entrepreneurship." This is also supported by the answer of another participant, namely Participant 4, who stated "I am better able to manage incoming and outgoing finances, apart from that I know how to manage finances simply so that I can be more organized in managing my finances properly and correctly."*

Participant 5 also stated that *"I can know how to manage finances simply so that I can manage finances well and correctly."*

## CONCLUSIONS AND RECOMMENDATIONS

The results of the mapping of MSMEs in the Rungkut area show that the problem for MSMEs is that they do not understand internal control in the income and expenditure cycle. Apart from that, MSMEs also do not understand digital marketing so they still rely on traditional marketing and have not used digital marketing optimally so sales during the pandemic have not been optimal. MSMEs also do not carry out adequate financial management, such as still mixing personal funds with business funds and not recording cash receipts and disbursements. This lack of information makes it difficult for MSMEs to determine the correct sales expenses and selling prices. Regarding the MSME problems mentioned above, the implementation team proposed two solutions to solve these problems. The first is an introduction to the revenue cycle and expenditure cycle, which also includes digital marketing material which is part of the revenue cycle. The second is an introduction to financial management which also includes the process of calculating the cost of goods sold, selling prices, and the use of financial information for decision making. To implement this, Accounting Information Systems (AIS) training was held for MSMEs on January 26-27 2023.

The results of the training showed that there was an increase in the ability to understand AIS, digital marketing, and financial management. Some of the benefits obtained by training participants include 1) increased understanding regarding internal control and documentation in the income and expenditure cycle, 2) increased understanding of marketing, especially digital marketing, 3) increased understanding of the business entity concept, and 4) increased understanding of simple financial management.

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can also be enriched with other accounting topics that are relevant for MSMEs. This training time is very short so it is hoped that later it can be continued with more intensive assistance to MSMEs that really need it so that the results are optimal.

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