

## **Socialization of SAK EMKM as an Effort to Motivate Entrepreneurs and Improve the Quality of Financial Reports**

**Gista Rismayani\*, Ulfa Luthfia Nanda, Laras Pratiwi**

Dosen Universitas Perjuangan Tasikmalaya

\*gistarismayani@unper.ac.id

### **ABSTRACT**

The difficulty of business actors in carrying out financial records is the background for the issuance of SAK EMKM. Several businesses that have been running, it was found that business actors did not keep financial records properly. Sometimes, cash outflows and cash inflows are not recorded, so there is no control over cash flows. This community service aims to socialize SAK EMKM in increasing knowledge of accounting records to business actors in Buningara, Cipedes. This community service is in the form of socialization with the lecture method, question and answer, and discussion of micro business actors. The results show that business actors have begun to recognize and realize the importance of carrying out financial records, especially according to the Financial Standards for Micro, Small and Medium Entities (SAK EMKM), 22% of participants have understood financial records according to Financial Accounting Standards.

**Keywords:** SAK EMKM, UMKM

### **PRELIMINARY**

Micro, Small and Medium Enterprises (MSMEs) have become widely enjoyed by the people of Tasikmalaya because they are supported by technological advances in the era of the industrial revolution 4.0. ease of marketing, a place that is available anywhere even at home can be a place to conduct business activities.

SAK EMKM was issued by the Indonesian Institute of Accountants (IAI) effective January 1, 2018 as a standard for micro, small and medium business actors in preparing financial reporting. This standard is used to facilitate entities in monitoring, controlling, their business activities so that they can be measured quantitatively and see the effectiveness of the entity's resources during business activities.

The community in Buningara Village, Cipedes District, has the potential to expand their business into a wider sector. However, the obstacles faced are the difficulty of competing, not being able to keep up with technological developments, and not keeping records in their business activities. The businesses involved include grocery stores, food stalls, home businesses, product resellers, and new businesses will be established. Given that the potential for entrepreneurship in the Industrial Revolution 4.0 era has great opportunities, people are trying several businesses to build from the food sector, hijab resellers, and other products.

Several businesses that have been running, it was found that business actors did not keep financial records properly. Sometimes, cash outflows and cash inflows are not recorded, so there is no control over cash flows. In addition, there is no concept of a business entity so that the company's financial information is not visible and has not been separated from personal financial information and as a result, it is difficult to calculate the amount of profit and the impact of financial management becomes disorganized.

The purpose of this socialization is to provide knowledge about the introduction of SAK EMKM so that, with public understanding of SAK EMKM, it is hoped that it can support business actors in meeting capital from financial institutions.

### **MATERIALS AND METHODS**

This service is in the form of socialization and introduction to SAK EMKM and was carried out on November 10, 2019 for one meeting at the Gali Nagari Reading Park, Buningara. This activity is carried out with lectures, and interactive discussions for each participant. The lecture

began with a presentation on motivating entrepreneurs in the Industrial Revolution 4.0 era. Then proceed with the explanation of the categories of micro entities, small entities, and medium entities. Furthermore, the presentation was continued by introducing the role of SAK in this case SAK EMKM.

This activity was followed by micro-enterprises. Among the micro business actors who participated in this socialization were:

**Table 1.** List of Participants in SAK EMKM Socialization Activities

No	Participant Name	Type of business	SME name
1	Wulan	Clothing	SL Marketer
2	Wati	Clothing	Sunnah Line
3	Wanti Susilawati	Food	Mama's Legacy
4	Elis Isnaeni	Food	Miss EL
5	Endang SM.	Grocery Store	-
6	M. Halim Yusuf	Fashion	Afternu
7	Firda Rintania	Clothing and Hijab	RHM Resellers
8	Ida Warida	Reseller Olshop	Online Shop Gifa
9	Tri Sutresna	Fashion	Saena Hijab

## RESULTS

The result of this activity is to increase the understanding of micro, small and medium business actors regarding recording in accounting according to standards. Business actors who take part in this activity include shop owners, grocery stores, hijab resellers, clothing distributors resellers, hijab manufactures, and culinary arts. The business actors seemed active and interested in discussing the progress of their business by utilizing technological developments. Evaluation of this activity is in the form of interviews and discussions. The results show that business actors are beginning to recognize and realize the importance of carrying out financial records, especially according to the Financial Standards for Micro, Small and Medium Entities (SAK EMKM). Most of the business actors are graduates of Accounting Vocational Schools, 22% have understood how to record transactions with general journals.

## DISCUSSION

In order for business actors to carry out their recording functions properly and according to standards, it is necessary to make efforts to conduct more in-depth training to practice recording in accordance with SAK EMKM. Simulation is needed to increase a more intense understanding of the recording to financial reporting. So, the next step is to conduct financial recording training for business actors in accordance with SAK EMKM

## CONCLUSIONS AND SUGGESTIONS

The conclusion of this socialization is that SAK EMKM makes it easier for business actors to manage their finances so that they are more controlled and bankable.

Suggestions for business actors are that understanding SAK EMKM can be used as material for making financial reporting, so business actors are advised to always follow developments in standards or technology and continue to learn to improve their understanding.

## THANK-YOU NOTE

Thanks are given to the Chancellor of the University of Struggle Tasikmalaya Prof. Dr. H. Yus Darusman, Drs, M.Sc., head of LP2M Universitas Perjuangan Tasikmalaya Dr. Eming Sudiana,

M.Si who has funded this Community Service. Then the authors would like to thank and to the participants who have invested their time for the smooth running of this event.

#### **BIBLIOGRAPHY**

*Micro, Small and Medium Entity Financial Accounting Standards*

Law of the Republic of Indonesia Number 25 of 19

## ATTACHMENT



**Figure 1. Interactive Discussion**



**Figure 2. Presentation and Discussion**



**Figure 3. Presentation and Discussion**



**Figure 4. Group Photo**

### Attendance List

DAFTAR HADIR  
PENGABDIAN PADA MASYARAKAT  
SOSIALISASI SAK EMKM SEBAGAI UPAYA MOTIVASI WIRAUSAHA DAN MENINGKATKAN KUALITAS LAPORAN KEUANGAN

No.	Nama Wirausaha	Jenis Usaha	Nama Pemilik	Tanda Tangan
1	M. Wuljan	Clothing	Marketer SL	
2	Wati	Clothing	Sunnah Line	
3	Wanti Suciawati	Food	Wanita Mamah	
4	Elias Ismuni	Food	Ibu El	
5	Endang. Sm	Kelentongan	--	
6	M. Halim Yusuf	Fashion	Afternu	
7	Firda Rintania	Pakaian dan Jilbab	Reseller RHM	
8	IDIA WARIDA	Olshop GHIFA	Reseller	
9	Tri Sutresna	Fashion	Sarena hige	
10				
11				
12				
13				
14				
15				

Mengetahui,  
Ketua Peiaksana

Gista Rismayani, M.A.



Scanned with  
CamScanner