



ASSISTANCE IN PREPARING FINANCIAL REPORTS USING THE SIAPIK APPLICATION BY INTEGRATING THE TEACHINGS OF TRI N (NITENI, NIROKKE, NAMBAHI)

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ABSTRACT

This community service focuses on assisting the preparation of financial reports using the Financial Information Recording Application System (SIAPIK) by integrating the Tri N Teachings (Niteni, Niroke, Nambahi) at the Jogja Car AC Specialist workshop. The workshop, which has been operating for 3 years, has experienced obstacles in financial reporting such as financial records that are still manual and there is still a lack of synchronization between records and actual transactions. This Abdimas will use lecture, discussion, self-assignment, role play, and evaluation methods as problem solving efforts. The service team will provide material in the form of how to make financial reports by integrating the Tri N Teachings (Niteni, Niroke, Nambahi). The hope is that after participating in this service activity, business actors can recognize and remember how to prepare financial reports in accordance with Indonesian SAK for Micro, Small and Medium Entities (SAK EMKM), imitate and apply the knowledge gained, and develop the preparation of financial reports manually and switch to the SIAPIK accounting application system.

Keywords: *Financial Reports, MSMEs, SIAPIK, Community Service*

INTRODUCTION

Dokter Spesialis AC Mobil Jogja is a car air conditioning specialist workshop located at Jl. Arjuna No.8, Wirobrajan, Yogyakarta City, Yogyakarta Special Region 55252. The workshop, which has been running since 2021, already has a total of 7 employees. During the business process, there are obstacles in making financial reports which result in unsynchronized records with actual transactions. Financial management is one of the important aspects for the progress of a business. Financial management can be done through accounting. Accounting is a systematic process to produce financial information that can be used for decision making for its users. As long as MSMEs still use money as a medium of exchange, accounting is needed by

MSMEs. Accounting will provide several benefits for MSME actors, including: (1) MSMEs can find out the company's financial performance, (2) MSMEs can find out, sort out, and distinguish between company assets and owner assets, (3) MSMEs can find out the position of funds both sources and uses, (4) MSMEs can make the right budget, (5) MSMEs can calculate taxes, and (6) MSMEs can find out the flow of cash during a certain period.

The implementation of the Community Service team activity at Sarjanawiyata Tamansiswa University will try to help provide assistance in making financial reports using the SIAPIK system by integrating the Tri N Teachings (Niteni, Nirokke, Nambahi) for employees of the Jogja Car AC Specialist Doctor workshop. The system is an android and iOS-based accounting application that functions as a means of recording information and simple financial transactions and can present financial reports and financial performance reports that can help Micro and Small Enterprises (SMEs) to carry out bookkeeping and recording of every financial transaction they do.

Seeing the partner's situation with the existing conditions, as a service team from Sarjanawiyata Tamansiswa University (UST), especially the Faculty of Economics, Accounting Study Program, what we do is deliver lecture material on the importance of preparing financial reports as a financial management strategy and introducing the SIAPIK accounting application system by integrating the Tri N Teachings (Niteni, Nirokke, Nambahi). This community service aims to (a) provide an understanding to employees of Dokter Spesialis AC Mobil Jogja on how to conduct financial records in accordance with Indonesian SAK for Micro, Small, Medium Entities (SAK EMKM) (b) provide an understanding of the use of the SIAPIK accounting application system.

The benefits for activity partners after the activity is completed, the hope is to be able to apply the Tri N Teachings (Niteni, Nirokke, Nambahi). where participants can see, understand, and absorb the knowledge that has been given by the service team. Then, the activity participants can imitate and practice what the service team has explained. Finally, participants can apply what they have learned about preparing financial statements in accordance with Indonesian SAK for Micro, Small, and Medium Entities (SAK EMKM) and the SIAPIK accounting application by modifying it according to their transaction activities.

METHOD

The methods used in this training were lecture, discussion, self-assignment, role play, and evaluation. The implementation of assistance in preparing financial and administrative reports integrates the Tamansiswa Teaching of Tri N (Niteni, Nirokke, Nambahi). This teaching states that to learn everything can be achieved by recognizing and remembering something learned (niteni), imitating something learned (nirokake), and developing something learned (nambahi) (Hj. Trisharsiwi, 2020). So, with this service, workshop employees can recognize and remember how to prepare financial reports in accordance with Indonesian SAK for Micro, Small and Medium Entities (SAK EMKM), imitate and apply the knowledge gained, and develop the preparation of financial reports manually and switch to the accounting application system Financial Information Recording Application System (SIAPIK).

RESULT AND DISCUSSION

Bank Indonesia (BI) seeks to encourage the progress of SMEs by creating a Financial Information Recording Application System or commonly called “SIAPIK” which can be accessed by SMEs to record their financial transactions. The Bank Indonesia Financial Record application can be downloaded through the Google Play Store. This application can be accessed offline. This application can record simple types of transactions for individual businesses/micro businesses or small-scale businesses. The recording standards themselves refer to the standards that have been compiled by BI (Bank Indonesia together with the Indonesian Institute of Accountants (IAI). The SIAPIK application can be used by all MSME actors, whether they come from the service sector, trade, manufacturing, agriculture, fisheries, and even animal husbandry [3]. The recording system itself, this application adheres to the Single Entry Input system (according to the transaction) so that it does not input based on complicated accounts. This will certainly make it easier for application users (business people) to record and produce financial reports. Especially those who do not understand accounting in detail. SIAPIK itself can be used by various types of SMEs whether engaged in services, trade or manufacturing. SIAPIK can present various financial statement information such as Balance Sheet, Profit and Loss, Cash Flow and Financial Post Details. This application is also expected to be able to replace the manual recording system commonly used by SMEs to do bookkeeping so that SMEs are more financially literate (Yudaruddin, 2023).

The material provided in this assistance consists of:

1. Regulation of the Minister of Cooperatives and Small and Medium Enterprises (Permenkop) Number 2 of 2024 concerning Cooperative Accounting Policy (Indonesia, 2024)
2. Preparation of financial statements using the SIAPIK accounting system.

The steps in implementing solutions to the problems faced by partners are:

1. Training Preparation
 - a. Designing Training
 - Using training packages/competency standards to meet client needs
 - Design and develop training programs
 - Design and develop learning strategies
 - b. Managing the Training Environment
 - Working effectively in training
 - Fostering and promoting an inclusive culture
 - Ensuring a healthy and safe learning environment

2. Training Implementation

Training is carried out at the same time because the materials are related to each other.

3. Implementation of Assistance in Preparing Financial Reports Using the SIAPIK Application System Assistance in preparing financial reports using the SIAPIK application system is carried out face-to-face.



Figure 1. Documentation Using the Siapik Application

CONCLUSION

This service program succeeded in providing assistance to employees of the Jogja Car AC Specialist Doctor Workshop in preparing financial reports using the SIAPIK application, and integrating the Tri N Teachings (Niteni, Nirokke, Nambahi). This activity helps employees understand the financial recording process in accordance with SAK EMKM, so that they can record and prepare financial reports more accurately and efficiently. As a result, employees are able to conduct more systematic and structured financial records using the SIAPIK application, which is expected to support business sustainability and improve their financial literacy.

RECOMMENDATION

It is recommended to continue training activities on a regular basis to deepen employees' understanding of using the SIAPIK application and improve their skills in financial analysis. Periodic evaluations should be conducted to measure the development of employee competencies and assess the effectiveness of the SIAPIK application in daily financial processes.

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