

TRAINING ON FINANCIAL STATEMENTS AND PRACTICE WITH THE DIGITAL-BASED 3N METHOD FOR CATFISH FARMING BUSINESS GROUPS IN BANTUL

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ABSTRACT

This community service activity aims to help the Patil Berkah Jaya catfish farming group located in Gunturgeni village, Poncosari, Srandakan, Bantul. The problem that occurs in catfish farming groups is that financial reports are still compiled manually which is less efficient and error-prone. So that socialization and training on writing financial reports with a digital-based 3N (Niteni, Nirokke, Nambahi) strategy such as excel and google spreadsheets are needed. By conducting this training, it is hoped that it can provide knowledge and a positive impact on the understanding of writing financial reports digitally. As a result of this training, group members learned to make digital financial reports that are more efficient, accurate, and innovative, thus increasing transparency and facilitating financial evaluation for business development.

Keywords: *Digital, Financial Statements, Digital Financial Statements, 3N Method*

INTRODUCTION

Through Community Service, lecturers and students can apply their knowledge directly and the benefits can be felt by the community. According to Toto Prihadi (2020) in the journal (Syaharman, 2021). Financial reports are the result of recording all financial transactions in the company. Financial reports include recording all income, expenses, sales, purchases, and other transactions that affect the financial condition of a business. Preparation of financial statements requires recording daily transactions in the form of bookkeeping. For this reason, it is necessary to hold a socialization of bookkeeping practices and digital-based financial reports so that the Patil Berkah Jaya business group is able to apply them and is able to make digital-based bookkeeping and financial reports to be more systematic and orderly.

Effective financial management is one of the important aspects in the sustainability of a business, including the catfish farming business. Financial statements are guidelines for knowing about the amount of assets or wealth owned, the amount of liabilities or debt

managed, and calculating income, expenses or costs so as to calculate the actual profit (Ni Nyoman Kerti Yasa, 2023). In the digital era, the application of an integrated and information technology-based bookkeeping system is becoming increasingly important. The Patil Berkah Jaya group, as a catfish farming business, faces challenges in managing accurate and transparent financial reports. Therefore, applying the 3N Tamansiswa method (Niteni, Nirokke, and Nambah) in bookkeeping and financial reporting is a relevant solution. Niteni comes from the root word “titen” which refers to the ability to carefully recognize and capture the meaning (nature, characteristics, procedures, truth) of an object. Nirokke and nambahi can be translated as imitate (to imitate) and develop or add (to innovate/ to add value). Nambahi or adding or developing is an advanced process of nirokke (Budiati et al., 2018).

Based on these problems, the Community Service Team from the Faculty of Economics, Management Study Program, Sarjanawiyata Tamansiswa University together with students designed a training program on bookkeeping practices and digital-based financial reports using Excel and Google Sheets for members of the Patil Berkah Jaya business group. This program is expected to improve the financial management skills of the Patil Berkah Jaya business group so that they are able to apply digital bookkeeping practices that are more structured and effective in supporting business sustainability. Through the mastery of this technology, it is expected that business groups can improve transparency, accuracy, and efficiency in managing financial reports and making better business decisions.

METHOD

The method of implementing this community service is carried out by training and practicing writing financial reports. This training was conducted to provide knowledge about writing financial statements. This community service activity was carried out at the blessing jaya catfish cultivation group in Gunturgeni, Poncosari, Srandakan, Bantul. The implementation time of the activity was on Saturday, October 19, 2024 at 13.00 WIB. This activity requires equipment such as tables, projectors, roller cables and consumption. This service is carried out in several stages as follows:

1. Survey stage

At this stage the service team conducted a survey to the location of the Patil Berkah Jaya Catfish Cultivation Group located in Gunturgeni village, Poncosari, Srandakan,

Bantul. The purpose of this survey is to find out about the profile of the catfish farming business group and what problems occur in the catfish business group.

2. Socialization stage

After conducting the survey stage and finding the problems found in the catfish farming business group, it is continued with the socialization stage by presenting material about financial statements which contains understanding, functions, benefits, and types of financial statements. In addition, we also introduced 3N (Niteni, Nirokke, Nambahi) which is the teaching of Ki Hajar Dewantara before practicing making financial statements.

3. Training stage

The training and practice stage of writing financial statements is carried out using digital-based tools such as excel and google spreadsheets. In this practice we make a financial report format and group members practice making financial report formats according to the needs of the catfish farming business group.

4. Evaluation stage

At this stage, it is carried out to see the results obtained from the socialization and training of financial report writing.

RESULTS AND DISCUSSION

The community service program conducted at the Patil Berkah Jaya business group in Gunturgeni Hamlet, Poncosari, Srandakan, Bantul is themed “Management and Practice of Financial Statements with the Digital-Based 3N Tamansiswa Method”. This theme was chosen based on the results of observations and discussions between lecturers and students of the Faculty of Economics, Sarjanawiyata Tamansiswa University with members of the Patil Berkah Jaya Business Group related to constraints in writing financial reports. With this theme, it is expected to suit the needs of the Business Group and provide convenience in making financial reports to be more detailed and efficient. Socialization and training activities were carried out on October 19, 2024 in Gunturgeni Hamlet, Poncosari, Srandakan, Bantul by involving the chairman and members of the Patil Berkah Jaya Business Group as participants.



Figure 1. Implementation of socialization and training at the Patil Berkah Jaya business group

Training and practice of financial reporting through Excel and Google Spreadsheets to Patil Berkah Jaya Business Group in Gunturgeni Hamlet, Poncosari, Srandakan, Bantul was carried out in one day and attended by 9 members of Patil Berkah Jaya. The training used Ki Hajar Dewantara's Tamansiswa teachings as a guide to Niteni (observe), Nirokke (imitate), and Nambahi (add) so that Patil Berkah Jaya members can understand and apply the material effectively. The focus of the training was to assist the Patil Berkah Jaya Business Group in using Excel and Google Spreadsheets to facilitate digital financial recording and reporting.

In the first stage, we began by presenting material about financial statements which contained definitions, functions, benefits, and types of financial statements. In addition, we also introduced 3N (Niteni, Nirokke, Nambahi) which is the teaching of Ki Hajar Dewantara. Members of the Patil Berkah Jaya catfish farming business group were asked to know and also recognize financial statements to make it easier to make financial reports digitally, especially using excel and google spreadsheets.



Figure 2. Material presentation conducted by our team

After the introduction of financial statements, the second stage is to practice directly making financial statements using excel and google spreadsheets. Members of the Patil Berkah Jaya catfish farming business group were guided in making financial reports. The steps of making financial statements include making simple financial formats, and making catfish farming reports



Figure 3. Training on the use of Excel and Google Spreadsheets in writing financial statements

The next stage is how to use google spreadsheets. This stage is done so that the business group members are able to move the financial statements from excel to google spreadsheets. The purpose of this stage is so that the writing of financial reports can be made online to make it easier when checking reports. The last stage held a discussion with members of the Patil Berkah Jaya catfish farming business group. At this stage, members are asked to respond and provide additions regarding the format of the financial statements that have been made. It is intended that the report format the finances that have been made can be adjusted to the needs of each group member. This community service activity ended with the handover of certificates as a symbolic thank you to the Patil Berkah Jaya business group and a group photo session.



Figure 4. Symbolic handover of thanks and photo session with Patil Berkah Jaya business group

Overall, the results of the socialization and training of digital financial reports showed that members of the catfish farming business group showed great enthusiasm during the socialization activities. Group members were also very active in asking and answering questions during discussions. They also shared their experiences with the resource persons about their business development. Participants felt the benefits of this training and socialization, because they felt helped by the community service activities.

CONCLUSION

This service program was successfully implemented as planned and had a major impact in improving the understanding of digital financial literacy through the 3N method (niteni, nirokke, nambahi). Training participants are now able to apply more efficient and accurate financial recording techniques, while supporting the transparency of their financial reports. In addition, the main obstacle in integrating digital technology in financial recording was overcome through a deep understanding of the 3N method. With this digital literacy, the Patil Berkah Jaya business group is expected to manage their finances better and be ready to adapt to an increasingly dynamic business environment.

ACKNOWLEDGEMENTS

The community service team would like to thank the parties who have provided support and contributions to our community service activities, so that these activities can run smoothly. First, we would like to thank LP2M Sarjanawiyata Tamansiswa University for helping the implementation of this community service. Second, to the Head of the Patil Berkah Jaya Business Group, Mr. Aris Ardiyanto, who has been willing to help the implementation of community service activities so that it can run smoothly. As well as other parties that we cannot mention one by one.

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