

## Research Article

# The Importance of Financial Reporting Assistance for Persis Banjaran Jam'iyah Businessmen

Asri Suangga<sup>1</sup>, Rini Lestari<sup>2\*</sup>, Nurfahmiyati<sup>3</sup>, Kania Nurcholisah<sup>4</sup>, Asyifa Nur Azizah<sup>5</sup>, Widjaya Handoyono<sup>6</sup>, Dimas Nurjaya<sup>7</sup>, Boyke Rahmat Ramdani<sup>8</sup>

<sup>1,2,4,7,8</sup>Accounting Study Program, Faculty of Economics and Business Universitas Islam Bandung, Bandung, Indonesia

<sup>3,5,6</sup>Development Economics Study Program, Faculty of Economics and Business Universitas Islam Bandung, Bandung, Indonesia

**ORCID**

Rini Lestari: <https://orcid.org/0000-0002-3235-153X>

**Abstract.**

Training and mentoring are carried out for businessmen Jam'iyah (Persis Banjaran) Bandung district. Financial management, through financial recording and reporting, is one of the main problems faced by these businessmen, which is still done minimally. This is due to the lack of knowledge about the importance of financial reporting in optimizing businesses decision-making and improving financial performance. Appropriate training and mentoring can be a solution to the problems faced by businessmen Jam'iyah (Persis Banjaran). This activity is carried out offline in the form of face-to-face training for 2 meetings while still paying attention to health protocols on Saturday, November 13, 2021 and March 26, 2022. After training and offline assistance, our team provided time for participants to consult online through social media. Based on discussions held with businessmen and the head of the social and economic field of PC Persis Banjara (as partners), this partnership can be continued with programs that reach the wider community. This training and assistance is expected to raise the enthusiasm and consistency of businessmen in carrying out financial recording and reporting in the simplest way, but still being accountable.

**Keywords:** businessmen, financial reporting, business decisions

Corresponding Author: Rini Lestari; email: [rini.lestari@unisba.ac.id](mailto:rini.lestari@unisba.ac.id)

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## 1. INTRODUCTION

Banjaran District is located at an altitude of 653 meters above sea level. The maximum temperature is 35° Celsius and the minimum temperature is 27° Celsius. Banjaran sub-district has an area of 5,455,292 ha which is one of 31 subdistricts in Bandung Regency, consisting of 11 villages, 41 hamlets, 169 RW and 653 RT. It has a population of 119,339 people or 34,618 heads of families consisting of 60,636 men and 58,703 women.

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Banjaran District has a total of 74 home industry units [1]. The development of the home industry is inseparable from the creative ideas of businessmen in achieving a decent life. Most of these businessmen are members of the Persis Banjaran PC Jam'iyah, which is located at Jalan Pajagalan 115 Banjaran. Jam'iyah PC Persis Banjaran was founded with the vision of "The realization of an Al-Jama'ah who has excellence and exemplary in implementing the Al-Qur'an and As-Sunnah in the fields of Education, Da'wah, Social Community, and Economics by 2030." To realize this vision, several missions were carried out, one of which was "Implementing the Jam'iyah Jihad Program in the form of the Main Theme of the five-year Jihad Plan". Furthermore, the Jam'iyah jihad program related to this community service is a jihad program in the social and economic fields, chaired by Mr. Roni, SE., MM. One of the main jihad programs in the social and economic fields is to encourage members, congregations, and people to develop Islamic business/commerce, so that successful businessmen emerge in their fields.

On November 3, 2021, a team consisting of 3 lecturers from the Faculty of Economics and Business conducted a preliminary survey to the Persis Banjaran PC and succeeded in holding initial meetings and discussions with the head of the social and economic field of Jam'iyah Persis Banjaran. Based on the initial data obtained, there are at least 40 businessmen from 4 jam'iyah groups (Persis, Persistri, Pemuda and Pemudi Persis) who are engaged in the food, clothing and handicraft processing industry sector with the target market located in the Bandung district, Bandung city. some have even expanded by sending merchandise abroad (export) businesses.

Based on the analysis of the target audience, one of the main problems faced by businessmen at Jam'iyah Persis Banjaran is the problem of good financial management, one of which is financial recording and reporting, which until now is still done in a rudimentary manner. Islam as a religion that is rahmatan lil 'alamin has reminded businessmen that they should make good and correct records so that they can be accounted for both in this world and in the hereafter [2] This is in accordance with the word of Allah in the Qur'an sura Al-Baqarah verse 282, which can be interpreted that: "O you who believe! If you do debts for a specified time, you should write them down. And let a writer among you write it down properly.

The Community Partnership Program initiated by LPPM Unisba through training activities and financial reporting assistance is expected to be able to provide the best solution for the difficulties faced by these Jam'iyah (Persis Banjaran) businessmen.

Several previous studies related to the quality of accounting information systems, researchers found management commitment and user competence affect the quality

of information systems[3], [4]. Based on the results of this research, the problem of user competence in the MSME community of Someah Bojongsong has been able to be overcome with previous training, but the management's commitment to continue to use and utilize accounting applications must still be maintained. Several other research results related to community service through training and mentoring activities for MSMEs have also been carried out, such as: [5] conducted a simple accounting training in Tamansari Village and the results showed that MSME actors in the village were able to understand quite well about the simple accounting cycle.

According to [6]. conducted training and assistance in preparing financial reports for MSME actors domiciled in the city of Surabaya and the results proved that this activity has a positive impact on businessmen, because after participating in the training and mentoring program they no longer have difficulties in managing their financial reports and can focus on developing their business further. Next, [6]. have assisted in the Preparation of Financial Reports for the Brosem Semeru Small and Medium Business Group, with the result that businessmen in MSMEs are able to compile financial reports according to EMKM standards.

Likewise, [7] have conducted training on optimizing the preparation of financial reports for MSMEs "typical Massar souvenirs" and the results show that partners are interested in financial reporting after the training [8]. also conducted training in simple financial recording for MSMEs Intip in Nyatnyono Ungaran village, Semarang with the result that MSME actors were better at keeping simple financial records.

Furthermore, [9] have carried out the socialization of recording online sales financial reports to MSMEs in Banyuasin Regency with results showing that COMMUNITY SERVICE partners are very enthusiastic and enthusiastic about participating in these activities.

[10] stated that the implementation of the training provided by the team was able to increase the effectiveness and application of financial management and strategic marketing planning for Cuanki Kang Raffie so that they could be competitive. And [11] has conducted training and financial recording assistance at Rindu.id UMKM in Jember Regency and the result is that the UMKM businessmen are able to compile profit and loss reports and reports on changes in capital.

## 2. METHODS

The method used in this paper is descriptive. The method of implementing COMMUNITY SERVICE and offline activities is in the form of face-to-face training for 2 meetings,

namely on November 13, 2021 and March 26, 2022 while still paying attention to health protocols. Following are the stages of COMMUNITY SERVICE activities in the table below:

TABLE 1: COMMUNITY SERVICE Activities.

Stage	Activity	Explanation	Output
I	Collecting data related to potential and problems	Conducted discussions with the head of the socio-economic field of PC Persis Banjaran related to urgent problems that occurred among businessmen Jam'iyah (Persis Banjaran) in financial reporting to advance the business so far. Compile and collect a list of pre-test questions	Determination of the number of training participants and mentoring Pre-test data
II	Making a simple module on recording and compiling simple and accountable financial reports and using android-based financial reporting applications	Explain the importance of the recording process in supporting business unit financial management Explain how to read and analyze financial statements that have been prepared Explaining a simple android-based financial reporting application	Module on the presentation of information in the financial reporting of businessmen
III	Training and mentoring	Carrying out the first offline training, namely on Saturday, November 13, 2021 at 08.00-13.00 WIB at the Persis Banjaran PC office regarding MSME financial reporting Carrying out the second offline training, namely on Saturday, March 26, 2022 at 08.00-13.00 WIB at the Persis Banjaran PC office on the use of a simple android-based financial reporting application Carry out online assistance for 2 weeks after the training Post-test questionnaire distribution	Increased partner capacity in compiling simple and accountable financial reports both manually and using android-based applications. Post-test data
IV	Preparation of COMMUNITY SERVICE progress and final reports	Compile COMMUNITY SERVICE progress reports as a medium for accountability for activities and budget use.	COMMUNITY SERVICE Progress and Final Report

### 3. RESULTS AND DISCUSSION

Based on the solutions and problems of partners, as well as the activities that have been carried out, some of the results that have been achieved are:

The main activities in training and mentoring financial reporting for Jam'iyah (Persis Banjaran) businessmen have been carried out in two stages, the first stage on Saturday, November 13 2021 at 08.00-13.00 WIB and the second stage on Saturday, March 26 2022 at 08.00-13.00 WIB. The implementation of the two activities took place at the

TABLE 2: The results achieved.

No	Outer Type			Status outside	
	Kategori	Sub Category	Required		Addition
1	Activity photos and videos	Activity documentation			Implemented
2	Teaching materials	Teaching materials in pdf files			Implemented
3	Publication in print/electronic mass media	Press release			Implemented
3	Increasing the empowerment of partner communities	Training and Assistance in financial reporting for Jam'iyah businessmen (Persis Banjaran)			Implemented

PC Office Persis Banjaran, Jl. Pajagalan No. 115, Banjaran, Bandung Regency, West Java. The service team was present as a facilitator, assisted by students as the event organizing committee. The participants who attended were 40 business people, limited according to room capacity and health protocols that were at a safe level so that there were no crowds.

In the following documentation, it appears that the participants, namely businessmen Jam'iyah (Persis Banjaran) as COMMUNITY SERVICE partners, enthusiastically and enthusiastically participated in this activity and as a result they already have a fairly good understanding of the accounts contained in simple financial statements, simple accounting cycle, easy to read financial reports and can practice a simple financial reporting application (Cash Book) based on android to streamline the time of recording and simple financial reporting. The results of this COMMUNITY SERVICE are in line with the results of the COMMUNITY SERVICE from previously published servants such as: [6], [7], [11], [12].

The following is some documentation of offline activities:

#### 4. CONCLUSIONS

Community Service activities with the Community Partnership Program (COMMUNITY SERVICE) for the academic year 2021/2022 can be carried out as planned. Based on the discussion held with the head of PC Persis Banjaran's economic field that this



**Figure 1:** The entire COMMUNITY SERVICE team and PC Persis Banjaran leaders (first stage activity).



**Figure 2:** The entire COMMUNITY SERVICE team and PC Persis Banjaran leaders (second stage activity).

partnership can be continued with programs that reach the wider community, especially businessmen under the guidance of PC Persis Banjaran which is the main support for the economic wheels of the community in this region.

Changes in situation and conditions due to the COVID-19 pandemic which has lasted more than 1 year have not dampened the enthusiasm of businessmen to continue to struggle to move the wheels of the economy. Adaptation and mastery of digital technology is also a must, so the training and financial reporting assistance that has been carried out by the service team is expected to make Persis Banjaran PC business players more resilient in facing unexpected changes. This training and mentoring,



**Figure 3:** The participants focus on the delivery of the material for the second stage of activities.

which is carried out in a short time, is expected to raise the spirit and consistency of businessmen in carrying out financial recording and reporting in the simplest way, but still being accountable.

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