ENHANCEMENT THE COMPETENCE OF SMALL AND MEDIUM ENTERPRISES THROUGH DIGITAL-BASED ACCOUNTING AND MARKETING TRAINING

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Abstract
Based on BPS data, the number of Small and Medium Enterprises (SMEs) in Indonesia is 64.2 million, or 99.99% of the total number of business actors in Indonesia. SMEs also make a significant contribution to the contribution of Gross Domestic Product (GDP), employment, and the contribution of exports in Indonesia. However, SMEs have structural problems related to the quality and continuity of production, access to marketing and product packaging, as well as the quality of human resources SMEs in the managerial, financial, and production fields. Therefore, as an effort to increase the competence of SMEs, Universitas Padjadjaran organized a Community Service (PPM) program which was integrated with Student Real Work Lecture (KKN) activities namely digital-based marketing and accounting training webinars.

Keywords: Marketing, Accounting, Digitization, Integrative KKN-PPM.

INTRODUCTION
Micro, Small, and Medium Enterprises (MSMEs) are productive economic business activities carried out by the community in the fields of trade, services, and industry. These business activities are carried out individually, in groups, in-home industries, and in small business entities.

In Indonesia, MSMEs have an important role in the expansion of employment and employment. Meanwhile, from a macro perspective, MSMEs can contribute to the largest GDP growth and MSMEs also play a role in providing a safety net, especially for low-income people to carry out productive economic activities. This is as explained in Law Number 20 of 2008 MSMEs aim to build the national economy based on just economic democracy.

Based on BPS data for 2020, MSMEs made a significant contribution to the contribution of GDP, employment, and export contributions in Indonesia, which were 61%, 97%, and 14.7%, respectively. Therefore, the increasing number of MSMEs is expected to expand employment opportunities and provide economic services to the community so that MSMEs can effectively reduce the number of unemployed in Indonesia.

However, in practice, most MSME actors have difficulty managing funds and compiling financial reports which are important factors in the success of MSMEs (Siagian & Indra, 2019). In addition, other MSME structural problems are related to the quality and continuity of production, access to marketing, and product packaging.
Various efforts have been made by various parties to empower MSMEs, one of which is by implementing the digitalization of the MSME ecosystem as planned by the Government. In 2024, the Government targets the number of MSME players who are members of this digital ecosystem to reach 30 million. Based on Association data E-commerce Indonesia, until May 2021 there are 13.7 million MSMEs that have joined the digital ecosystem, or 21% of the target that has been set.

The development of the application of digital marketing (digital marketing) and digital financial management in the business world is certainly caused by rapid technological developments. Currently, the marketing trend in the world is shifting from what was originally conventional (offline) to digital (online). As of 2020, internet users in Indonesia are 73.7%, or an estimated 196.7 million people. According to CNN Indonesia, in 2019 as many as 90% of internet users in Indonesia are aged 16 to 64 years and they have purchased products and services online.

Based on the data above, the potential for digital-based marketing in Indonesia is still very large. But unfortunately, business actors often experience obstacles due to a lack of knowledge of digital marketing and electronic commerce (e-commerce). Therefore, it is necessary to disseminate information regarding the application of digital marketing for business actors to face the current digital era so that MSMEs are expected to survive in conditions of increasingly fierce business competition. In addition, by understanding and implementing digital marketing as marketing communication, MSME actors are expected to increase their productivity and business efficiency.

In addition to digital marketing, another MSME structural problem is the quality of human resources/MSME actors in the financial sector. This is in line with the research of Kaparang, Revleen Mariana, et al (2020) which states that currently there are still many MSMEs that simply manage their finances, which is limited to recording the amount of money coming in and going out. This condition causes MSME owners to not be able to accurately measure the amount of income and costs incurred when they run their business.

In fact, by managing finances in a good and structured manner as regulated in the Financial Accounting Standards (SAK), MSMEs can easily assess their performance and financial position through financial reports. In addition, financial reports prepared by MSMEs can also be used as a requirement for submitting business capital to financial institutions, both banks, and non-banks.

In the current era of the industrial revolution 4.0, financial management has been carried out digitally. There are many applications and accounting software that can be used to assist MSME actors in recording their business transactions to compiling financial reports. Accounting applications are a form of technological development in the field of accounting which has now become a company's need to support financial records (Muhammad, Rokubil Kabir, et al, 2015).

Based on the above, Padjadjaran University through the Community Service (PPM) program provides socialization and training on digital-based marketing and accounting to MSME actors. This activity is an integration program between Lecturers and Students in the form of Real Work Lectures (KKN)-Integrative PPM.
IMPLEMENTATION METHOD

This Integrative KKN-PPM activity is in the form of digital-based marketing and accounting training for MSME players, especially in the West Java region. This training is carried out online due to the increasing Covid-19 pandemic conditions, making it impossible to carry out offline training.

This Integrative KKN-PPM is a manifestation of the Tri Dharma of higher education, where lecturers and students apply their knowledge to the community. The stages of this activity are as follows:

1. Preparation stage
   At this stage, the lecturer provides a briefing to students regarding the problems/phenomena faced by MSME actors, especially in the field of digital-based marketing and accounting. Furthermore, lecturers and students conducted a preliminary survey of MSME actors to find out their understanding of how to process digital-based product marketing and financial management.

   Lecturers and students coordinate online to discuss questionnaire questions that will be sent to MSME actors as a preliminary survey and discuss the technical implementation of the training, namely the determination of the training schedule and resource persons.

![Figure 1. Preparation Stage](Source: Integrative KKN-PPM internal data (2021))

2. Implementation stage
   This stage is the implementation of online training activities for MSME actors regarding digital-based marketing and accounting by presenting competent sources in their fields.

3. Follow-up stage
   This stage is an evaluation of the implementation of the training. During the training, MSME actors participated in the material presentation session from the resource persons enthusiastically and actively participated in the question and answer session.

RESULTS AND DISCUSSION

This Integrative KKN-PPM activity is carried out in the form of online training on digital-based marketing and accounting for MSME actors. Before the training was carried out, lecturers and students conducted a preliminary survey of MSME actors by distributing questionnaires via a google form. At this stage, lecturers and students get initial information about the understanding of MSME actors towards digital-based marketing and accounting from 33 MSME actors, as many as 26 MSMEs, or 78.79% have recorded income and costs
for their business activities and as many as 50% of MSME actors have used accounting application in managing business finances.

In addition, at this preparatory stage, lecturers and students also prepare technical matters before the training is held, including:

1) Create webinar posters and certificates for resource persons;
2) Make terms of reference and invitation letters to resource persons;
3) Create case studies for digital-based accounting training; and
4) Make materials in the form of power points for the training.

Furthermore, at the activity implementation stage, lecturers and students held training on digital-based marketing and accounting, as follows:

1) Webinar “Marketing Communication and Digital Marketing for MSMEs”, held on July 29, 2021, with resource persons Mrs. Eriyanti Nurmala Dewi (Senior Journalist and Lecturer) and Mr. Muhammad Dadang Kurnia (Founder of Tajir Business School, Co-Founder of Studev ID, and CMO Scale Up Digital Creator)

![Figure 2. Webinar “Marketing Communication and Digital Marketing for MSMEs”](Source: Integrative KKN-PPM internal data (2021))

2) Webinar “Digital-based Bookkeeping Training for MSMEs”, held on July 30, 2021, with resource persons Mrs. Faoziah Ulfah Fatmawati, S.E., M.Si (Lecturer of the Faculty of Economics and Business, University of Padjadjaran) and Mega Nuriyah (Student of Bachelor of Accounting Study Program, University of Padjadjaran).

![Figure 2. Webinar “Digital-based Bookkeeping Training for MSMEs”](Source: Integrative KKN-PPM internal data (2021))

Next, the team evaluates the implementation of the Integrative KKN-PPM activities at the end of each webinar to participants. Participants said that the webinar given to MSME actors had gone well even though the time for the webinar was relatively short. In addition, the material presented is also very good so that it provides knowledge for participants on how
to communicate the products or services they will sell and market them with the help of technology or digital-based. Participants also gain knowledge about accounting and the use of free accounting software, namely manager.io.

CONCLUSION

This Integrative KKN-PPM activity is carried out online for MSME players, namely by providing digital-based marketing and accounting training. The implementation of this activity is expected to be able to:

1) Increase the productivity of MSME actors and foster a strong entrepreneurial spirit so that MSME actors can compete in the era of the industrial revolution 4.0 as it is today.
2) Providing knowledge and opening up insights for MSME actors regarding marketing communications and digital marketing.
3) Encouraging MSME actors to utilize technology and social media as a marketing communication strategy for their business.
4) Encouraging MSME players to be able to manage finances effectively and efficiently through one of the free accounting software, namely manager.io.

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