

## EDUCATION ON CASH PLANNING AND RECORDING FOR MSMES IN KALI TENGAH VILLAGE, TENGAH TANI SUBDISTRICT, CIREBON REGENCY

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### Abstract

The purpose of this service is to help solve MSME problems related to planning and recording business finances / cash. The service in Kali Tengah Village, Tengah Tani District, Cirebon Regency was carried out on Saturday, July 15, 2023. The service was carried out in the form of education to MSMEs, which was attended by 30 actors consisting of batik, processed food, trade and confectionery MSMEs. The results of the service evaluation showed an increase in knowledge in planning and recording cash before and after education.

**Keyword:** Education on Cash Planning, MSMES, Recording Business Finances

### INTRODUCTION

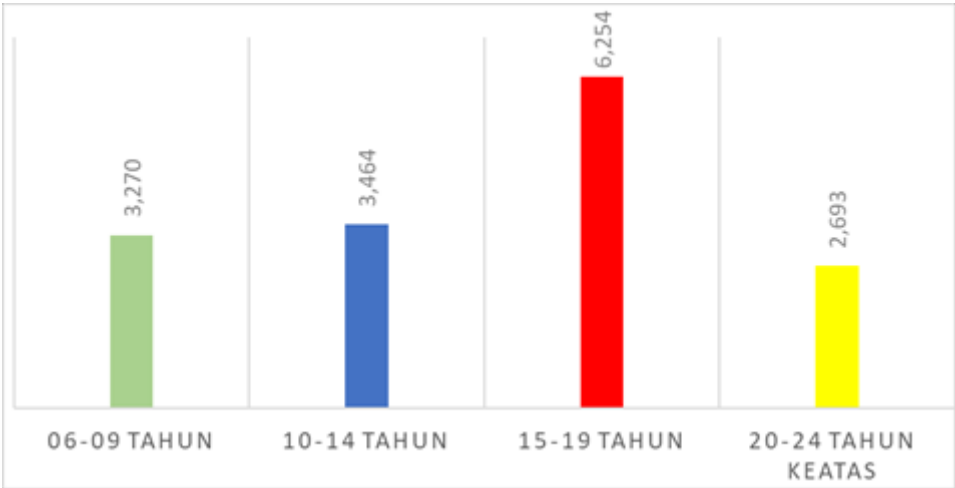
Indonesia has a proud fashion characteristic, namely batik, this is proven by batik-patterned clothing being designated as one of the official clothes (Fujianti, et al 2019) in various events and even several government and private offices require their employees to wear batik every Friday. Batik is widely produced from various regions in Indonesia, each region characterizing their respective regional motifs. According to Bondowoso Network.com, there are 6 (six) regions in Indonesia that produce a lot of batik, namely Pekalongan, Solo, Yogyakarta, Cirebon, Tulungagung, Madura.

Cirebon Regency is one of the regencies located in West Java Province, Indonesia. The regency has an interesting history and cultural wealth, and has an important role in the historical and economic development of the surrounding area. Cirebon Regency is strategically located in the northern part of West Java Province. This region has a strategic position because it is located between Cirebon City and Indramayu Regency. Cirebon Regency also has sea access that facilitates transportation and trade.

Cirebon Regency has a rich history. In the past, this area was part of the Sultanate of Cirebon, an Islamic kingdom that once stood in this region. Over time, the region underwent various political and administrative changes. The economy of Cirebon Regency is supported by

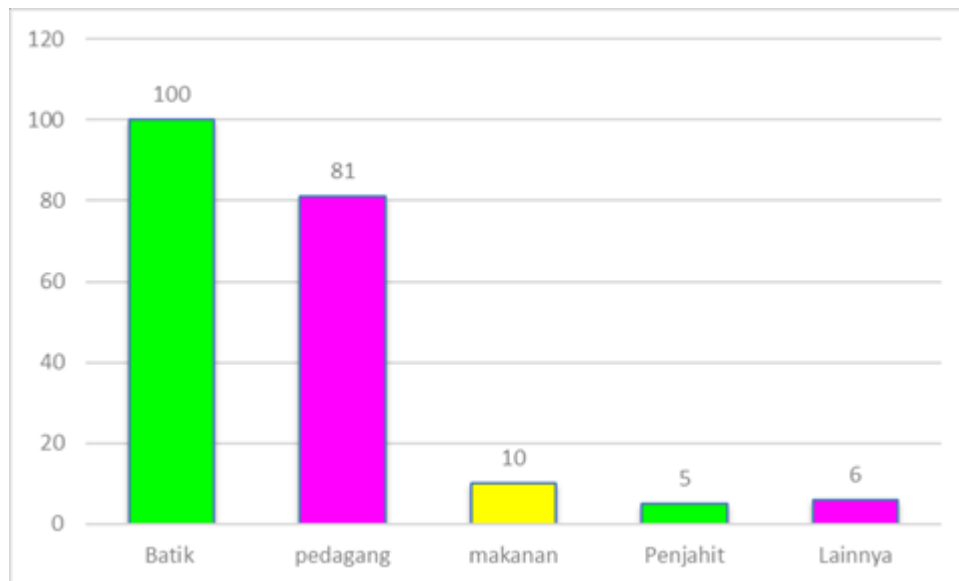
agriculture, fisheries, and industry. Rice, sugarcane, and secondary crops are the main activities in the region. In addition, the manufacturing industry and trade also play a role in driving the district's economy. Cirebon Regency has attractive tourism potential. Some tourist destinations include the Kasepuhan Palace, the Great Mosque of Sang Cipta Rasa, and Kejawan Beach. The existence of historical buildings and natural beauty is an attraction for tourists visiting this area.

One of the sub-districts that is the center of batik producers in Cirebon Regency is Tengah Tani Sub-district. The geographical condition of Tengah Tani Subdistrict, Cirebon Regency has an area of 885.2174 hectares; 581.0751 hectares of rice fields and 304.1423 hectares of land. The administrative area includes 8 villages, 24 hamlets, 42 rukun warga and 156 rukun tetangga. The demographic conditions of the population total 41,046 with the largest composition in the age of 15-19 years. The composition of the population of Kecamatan Tengah Tani by age can be seen in the following table. 06-09 years old amounted to 3,270 people, 10-14 years old amounted to 3,464 people, 15-19 years old amounted to 6,264 people and 20-24 years old and above 2,693 people.



**Figure 1: Population Demographics**

In Kecamatan Tengah Tani, many residents work as batik artisans, so there are more MSMEs in this village than other MSMEs. Batik MSMEs rank first among other MSMEs, totaling 100 business units, followed by trade 81 business units, food 10 business units, tailoring 5 business units and other businesses 6 business units.



**Figure 2: Types of MSME Businesses in Kali Tengah Village**

## IMPLEMENTATION METHOD

The service method is carried out in the following stages:

1. Initial mapping

The purpose of this initial mapping is to explore the problems faced by MSME actors in Kali Tengah Village, especially related to financial management. in Kali Tengah Village, especially related to financial management.

2. Preparation for Service

Preparation for the service was carried out by appointing a service team that would be involved, preparing supporting materials and facilities in the form of equipment, certificates and correspondence and coordination with the Village Head.

3. Implementation of Service

The implementation of the service by providing education on cash planning and recording for MSMEs in Kali Tengah Village.

4. Implementation Evaluation

Evaluation of the implementation of the service is carried out to assess the success of the activity implementation. Evaluation of the success of activities is a systematic process for assessing the extent to which an activity has achieved its stated objectives. Evaluation helps determine the extent to which the objectives that have been set for the activity have been achieved. This involves assessing whether the desired results have been achieved as expected. Evaluation of success in service is carried out by giving pre-test and post-test questionnaires related to cash planning and recording material. If the average answer after training compared to before training increases, it means that knowledge of the material has increased, thus the service objectives are achieved. The questionnaire must be answered by choosing: (1) strongly disagree, (2) disagree, (3) agree and (4) strongly agree. The following is the service evaluation questionnaire:

**Table 1. Service Evaluation Questionnaire**

No	Questionnaire	Strongly disagree	Disagree	Agree	Strongly Agree
		1	2	3	4
1	I understand the meaning of cash planning (K1)	1	2	3	4
2	I understand the benefits of cash planning (K2)	1	2	3	4
3	I understand the meaning of cash recording (K3)	1	2	3	4
4	I understand the benefits of cash recording (K4)	1	2	3	4
5	I know the elements of cash receipts (K5)	1	2	3	4
6	I know the elements of cash expenditure (K6)	1	2	3	4

## **RESULTS AND DISCUSSION**

### **1. Initial survey**

The initial survey was conducted two weeks before the implementation of the service, which was precisely July 1, 2023. The initial survey was conducted by conducting interviews related to the financial management of MSMEs in Kali Tengah village. The interview was conducted by the team with the Kuwu of Kali Tengah Village, namely Mrs. Siti Asiah via zoom.

The results of this initial survey found several common problems faced by MSMEs. Among them are weak financial governance. This governance weakness includes weakness in the field of bookkeeping and not all MSMEs have recorded cash and income from their business activities. In order to provide solutions to problems in financial governance faced by MSMEs, the community service team determined to help solve problems related to the management of financial funds. to help solve problems related to cash management. The basis for this determination is because it is still considered younger than making accounting records.

### **2. Implementation Preparation**

Preparation for the implementation of the service was carried out one week before the implementation of the service, namely July 8, 2023. Preparation for service is carried out by holding a coordination meeting with the team that will be involved. The coordination meeting was held through a zoom meeting. In this service preparation coordination meeting, the duties of each team member were determined. These tasks include making PPT material, being responsible for field coordination, being responsible for correspondence and certificate

administration, being responsible for facilities and transportation, and being responsible for finance. This service was chaired by Dr. Lailah Fujianti, S.E., M.Si., Ak., CA as the coordinator of the field of community service for the DKI Jakarta Accounting Lecturer Forum of the Indonesian Institute of Accountants Compartment of Educator Accountants (Fosdos DKI Jakarta IAI KAPd).



**Figure 3. Coordination Meeting for Preparation of Service Implementation**

The service material includes the definition of cash, types of cash, the benefits of cash planning, the benefits of recording cash, how to prepare cash planning and how to record cash. The material is presented in the form of power points. As for future plans, the material will be given in the form of a case book. This book has been prepared by the team just waiting for publication with ISSN. The coordination meeting for implementation preparation was attended by 6 team members. Team members come from several campuses because this service is a collaborative service. This service is also a commitment to the realization of the implementation agreement on the MOU signed by the university leaders of each team.

The material is presented in the form of PPT. Each trainee is given a printout of the material to facilitate the presentation process and can be studied again if they need it.

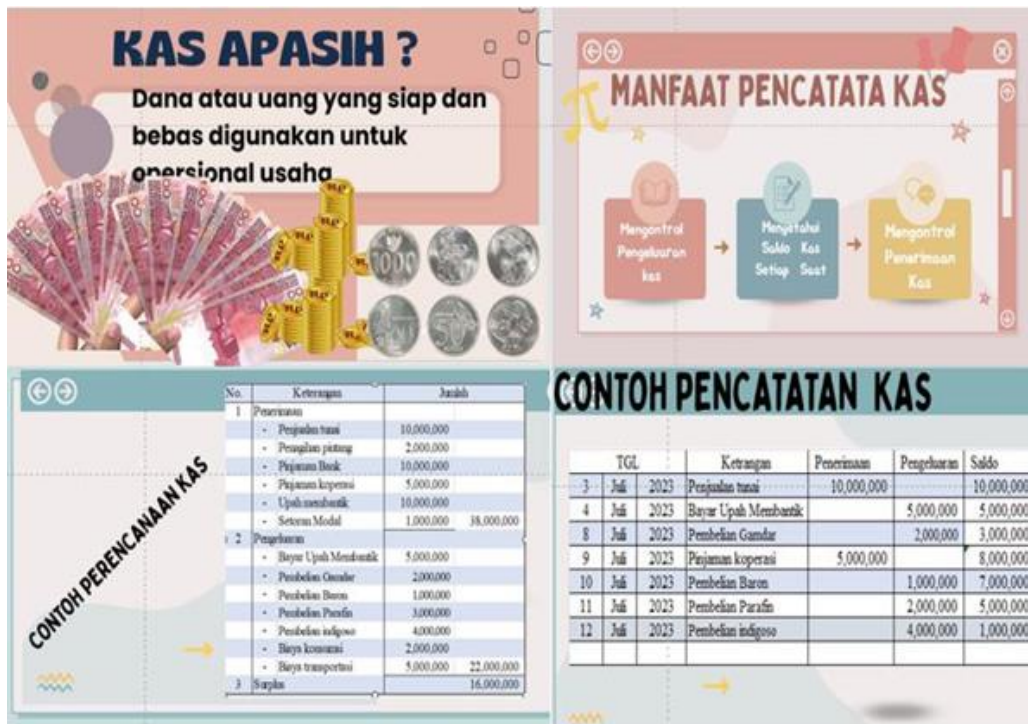


Figure 4. Part of Cash Planning and Recording Material

### 3. Service Implementation

The service was held on Saturday, July 15, 2023 at the Kali Tengah Village Sports Complex (GOR). This service was attended by 30 MSME players, most of whom were Batik MSMEs. The details of the participants include 19 batik MSMEs, 8 food/culinary MSMEs, 2 trade MSMEs and the remaining 1 convection MSME.

The service began with speeches. The first speech was from Mr. Ka. Cirebon Regency Informatics Application, namely Mr. Drs. Yadi Wikarsa, M.Si. The next speech was from the Head of Central Tani Sub-District, Mr. H. Tedi Tri Susilo, S.STP, M.Si, BPD. The third speech was from the Kuwu of Kali Tengah Village and the last speech was from the Chairperson of Fordos DKI Jakarta, Dr. Wiwi Idawati.



Figure 5. Opening and Welcoming Remarks and Providing Materials

The implementation of the service was carried out using lecture and discussion methods. The lecture method is one of the material delivery methods that can be used to convey information, ideas, or knowledge to an audience with spoken language (Putri et al. 2023; Wahyuni et al. 2024). In this method, the audience usually sits while listening to the explanation of the material delivered by the speaker. The presentation team explained the material on how to plan and record cash by explaining in front of MSME partners, Print out of cash planning and recording material is given in advance so that it is easily understood by MSME actors.

The presentation of the material is also carried out using the discussion method. The discussion method is a learning approach in which audience participants actively participate in the exchange of ideas, views, and information (Dewi and Supardi, 2023; Abdurahman et al. 2023). to achieve a better understanding of a particular topic or concept. The discussion method in delivering material is carried out in this service by providing opportunities for MSME actor participants with audiences to ask questions about the material that has been delivered.



**Figure 6. Photo with the dedication team and participants of MSME actors**

#### 4. Implementation Evaluation

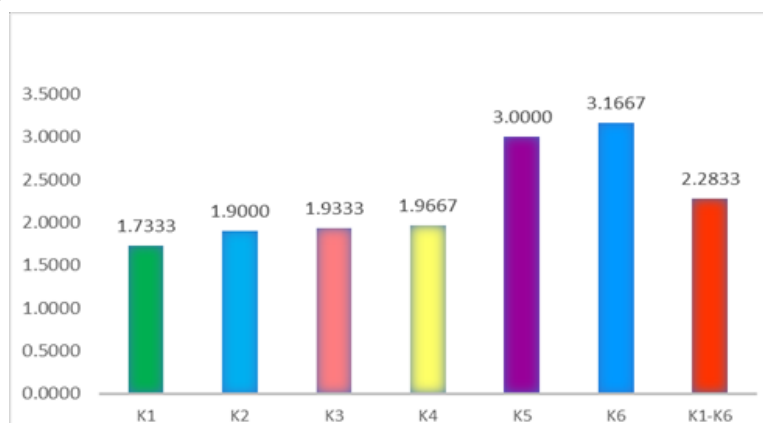
Evaluation of the success of the implementation of the service was carried out by giving a questionnaire. The results of the previous questionnaire answers can be seen in the following table.

**Table 2. Questionnaire Results Before Training**

	K1	K2	K3	K4	K5	K6
Strongly Disagree	9	5	5	4	0	0
Disagree	20	23	22	23	5	0
Agree	1	2	3	3	20	25
Strongly Agree	0	0	0	0	5	5
Total	30	30	30	30	30	30

Questionnaire 1, namely I understand the meaning of cash planning. Results of questionnaire answers K1, namely strongly disagree, amounted to 9 participants; disagree 20 and agree 1 and no one answered strongly agree. who answered strongly agree. Questionnaire 2 is that I understand the benefits of cash planning. The results of the answers to questionnaire K2, namely strongly disagree, totaled 5 participants, disagree 23, agree 2 and no one answered strongly agree. Questionnaire 3 is that I understand the meaning of cash recording. The results of the K3 questionnaire answers were strongly disagree totaling 5 participants, disagree 22,

agree 3 and no one answered strongly agree. Questionnaire 4 is that I understand the benefits of cash recording. The results of the answers to the K4 questionnaire, namely no one answered strongly disagree, disagree amounted to 23 participants, agree 3 and answered strongly agree 0. Questionnaire 5, namely I know the elements of cash receipts. The results of the answers to questionnaire K5, namely no one answered strongly disagree, disagree amounted to 5 participants, agree 20 and answered strongly agree 4. Questionnaire 6, namely I know the elements of cash expenditure. The results of the answers to the K6 questionnaire, namely no one answered strongly disagree, disagree amounted to 0 participants, agree 25 and answered strongly agree 5.



**Figure 7. Average Pre-Training Evaluation Questionnaire Answers**

The average answers of participants before the training can be seen in the figure above. Questionnaire K1 had an average answer of 1.7333; K2 had 1.900; K3 had 1.9333; K4 had 1.9667; K5 had 3.000; K6 had 3.1667. The overall average of the answers to the K1-K6 questionnaire is 2.2833.

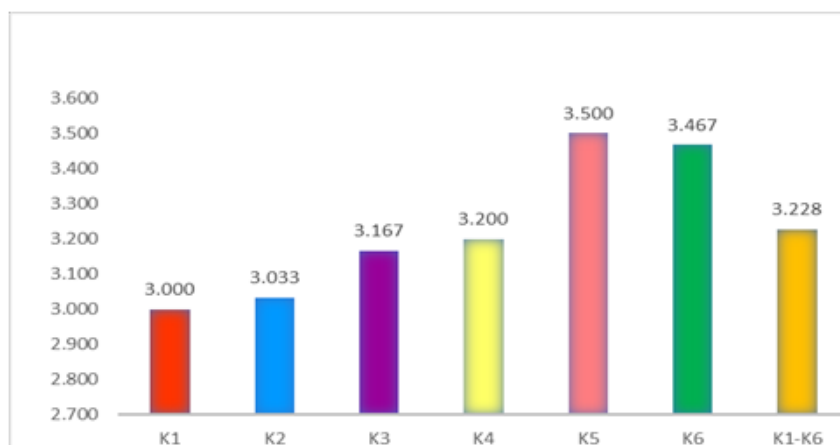
The results of the previous questionnaire answers can be seen in the following table.

**Table 3. Questionnaire Results After Training**

	K1	K2	K3	K4	K5	K6
Strongly Disagree	2	1	1	0	0	0
Disagree	2	7	7	7	2	0
Agree	20	12	8	10	11	16
Strongly Agree	6	10	14	13	17	14
Total	30	30	30	30	30	30

The results of the K1 questionnaire answers were strongly disagreeing 2 participants, disagreeing 2, agreeing 20 and strongly agreeing 6. The results of the answers to the K2 questionnaire, namely strongly disagree, amounted to 1 participant, disagree 7, agree 12, and strongly agree 10. The results of the K3 questionnaire answers, namely strongly disagree, amounted to 1 participant, disagree 7, agree 8 and strongly agree 14. The results of the answers to questionnaire K4, namely no one answered strongly disagree, disagree amounted to 7 participants, agree 10 and answered strongly agree 13. The results of the answers to questionnaire K5, namely no one answered strongly disagree, disagree amounted to 2 participants, agree 11 and answered strongly agree 17. The results of the answers to questionnaire K6, namely no one answered strongly disagree, disagree amounted to 0 participants, agree 16 and answered strongly agree 14.





**Figure 8. Average Post-Training Evaluation Questionnaire Answers**

The average answers of the participants after the training can be seen in the figure above. Questionnaire K1 had an average answer of 3.000; K2 of 3.033; K3 of 3.167; K4 of 3.200; K5 of 3.500; K6 of 3.467. The overall average of the answers to the K1-K6 questionnaire amounted to 3.228.

**Table 4. Comparison of Evaluation Results Before and After Training**

Questionnaire	Before	After	Improved
K1	1.73	3.00	1.27
K2	1.90	3.03	1.13
K3	1.93	3.17	1.23
K4	1.97	3.20	1.23
K5	3.00	3.50	0.50
K6	3.17	3.47	0.30
K1-K6	2.28	3.23	0.94

The evaluation results before and after the training can be seen in the table above. The results The comparison shows that all questionnaire scores have increased. The evaluation results of questionnaire K1 increased by 1.27; K2 increased by 1.13; K3 increased by 1.23; K4 increased by 1.23; K5 increased by 0.50 and K6 increased by 0.30. Overall, the average value of questionnaires K1-K6 increased from 2.28 to 3.23 or an increase of 0.94.

## CONCLUSION

The service has been carried out in Kali Tengah Village, Tengah Tani District, Cirebon Regency in the form of education to MSMEs. The service was attended by 30 MSME players, namely batik, processed food, trade and confectionery. The purpose of this service is to help solve MSME problems related to financial planning and recording / business cash. The comparison results show that all questionnaire values have increased. From the evaluation results, the K1 questionnaire increased by 1.27; K2 increased by 1.13; K3 increased by 1.23; K4 increased by 1.23; K5 increased by 0.50 and K6 increased by 0.30. Overall, the average value of questionnaires K1-K6 increased from 2.28 to 3.23 or an increase of 0.94. Based on the results of this evaluation, it can be concluded that the objectives of the service implementation were achieved. For further community service, a survey will be conducted again according to

the problems and needs of MSMEs on campus.

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