

Supervising of How to Simple Recording Micro Business Transaction

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Abstrak

Di era ekonomi global seperti sekarang ini, kegiatan bisnis dapat berlangsung tanpa batasan jarak dan waktu, kegiatan bisnis antar negara dapat dilakukan secara offline maupun *online* dimanapun dan kapanpun. Dampaknya terjadi urbanisasi sumber daya manusia antar kota dan antar negara, termasuk warga negara Indonesia yang ada di Malaysia, pada umumnya mereka bekerja pada sektor sektor informal seperti usaha mikro, namun banyak dari mereka yang kesulitan untuk memperbesar usahanya oleh karena tidak dapat untuk memisahkan kebutuhan usahanya dan kebutuhan pribadinya. Pemahaman tentang pencatatan usaha mikro membantu mereka memahami perputaran usaha, perputaran kas, dan omzet usahanya. Pemahaman tentang hal ini hanya bisa dilakukan ketika mereka memahami pencatatan usahanya dengan sederhana pula. Supervisi bagaimana pencatatan sederhana usaha mikro yang dijalankan warga Indonesia di Malaysia berpotensi bahwa mereka dapat menjalankan usahanya dengan baik dan berpeluang usahanya semakin berkembang.

Abstract

In today's global economy, business activities can take place without distance and time limitations, business activities between countries can be conducted offline or online anywhere and anytime. The impact is the urbanization of human resources between cities and between countries, including Indonesian citizens in Malaysia, generally, they work in the informal sector such as micro businesses, but many have difficulty expanding their business because they cannot separate their business needs and personal needs. Understanding micro-business accounting helps them to understand their business sales, cash flow, and turnover. This can only be done if they know how to keep simple records of their business. Supervising how Indonesian microbusinesses in Malaysia keep simple records has the potential to enable them to run their business well and grow.



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INTRODUCTION

Micro business is the one of many sector in Indonesia play important role contribution increasing of the Indonesian economic growth. They have significant contributed for the Indonesian product domestic bruto through employ labour to processing their product. The criteria of micro business is if they have income almost 12 billion per year. One of the micro businesses that makes an important contribution is the micro business owners in Malaysia who are members of the non-profit organization (NGO) Permai Penang. The general problem of micro business is had not transaction record manually or digitalization. Owner of micro business always cash flow physidly when to know the growing up and condition of their business. As we know, many benefit of to know the financial condition of business for business owner for example the business owner can plan to market expansion, and assitional of capital to expansion in general. The significant growing of micro business in Indonesia has significant contribution of Indonesian economic compare the large business, because this business incurred employee large than other business beside they used low technology to operate the business. Beside

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significant contribution of micro business for Indonesian economic, the micro business faced challanging of increasing high techonology that made low growth in all aspect Indonesia is one of many countries who sent migrant workers for developed asian countries, the imigrant workers work for household worker asisten that have low skill and low technology knowledge need independen organisation to help and guarranty their and their family life. The Permai Penang is Pertubuhan Masyarakat Indonesia di Pulau Pinang Malaysia, PERMAI is The Indonesian Community Association in Penang Malaysia. PERMAI is The Indonesian Community Association in Penang Malaysia, the member of his organization is a Indonesian people who work and do business on the island of Penang, Malaysia. The members who do business on Penang Island, Malaysia are micro and medium business scale. Under discussions with Permai management, they said the business growth of permai member relatively low as their year to year data. This is because they have relatively small business capital, besides that many of them have tried to make loans to banks, but the loan proposals have been rejected by the bank., they also limited bank access and limited success credit proposal when they submitting proposal credit for the bank. The problem of the failure of the bank credit, because of does not meet the loan requirements, especially they haven't financial reporting requirements, the important recording financial transaction because is not support by skill of the business owner also does not have adequate knowledge and expertise on how to carry out the process of recording business transactions to produce financial reports. Based on the description above, it is very important to help them provide knowledge and expertise through training on how to record simple financial transaction procedures. The micro business is a sector help of the people who have low income, they have characteristic low of knowledge about the modern of busines include low of knowledge in record and calculate of business result in end of period. The record of transaction help of person as abusiness model to know how their growth business and they must maintain of the capital of their business. Based on the explanation above, several priority issues are :

1. Low knowledge of business owners about how to record business transactions;
2. Low skill of business owners regarding how to know their business growth, and how to maintain their capital to busines sustain.

METHOD

We divided 4 step for the activity objective as method did by daud :

1. Identifying of the problem, this step started the team discussion about the specific problem micro business based on literature review. The discussion of the team start based on resouces of data from government and other institution to make list of problems, we find the main problem in financial trading of micro business is how simple record the business transaction without using digital aplication?
2. Gathering of general information for desain of problem solution, on this step we were interviewing of many owner business to fit check compare of point problem as we find problem based literature. We get sample of micro business owner to match the theory of problem as step 1 above and then we design the simple method for the implementation of the supervising. The result of information from the micro business owner is true they need skill to simple record of transaction of their business.
3. Analyzing of information and design of supervising, in this step we designing of fit method as point 2.

We decided to implement the combination between doing and learnig. We start explaining of document as source of transaction cycle for recording, we decide focussing of simple recording by making 5 book important :

1. Sales transaction book, we demonstrate this book as following figure :

Date	Doc no	Explanation of sales	Specification product	Quantity product to sales	Total Transaction (in money)	Account Receivable	Cash receipt

2. Purchase transaction book, the sample book :

Date	Doc no	Explanation of Purchase	Specification product	Quantity product to sales	Total Transaction (in money)	Account Payable	Cash Paid

3. Account recievable transaction book :

Date	Doc no	Name of Debitur	Total of Account Receivable	Term of Payment	Cash receipt	Balance of Account Receivable

4. Account payable transaction book :

Date	Doc no	Name of Crediture	Total of Account Payable	Term of Payment	Cash Paid	Balance of Account Receivable

5. Cash inflow and outflow (cash receipt and cash payment)

Date	Doc no	Name of Debitur /Crediture	Total of Account Receivable	Total of Account Payable	Cash receipt Paid	Balance of AR or AP	Cash Balance

Implementing of supervising, on this step we invite the owner of micro business to involving learning and doing of how recording the transaction. The end of the step is implementing thought explaining of the concept and demonstrate recording transaction, and then supervise making of the books as above figures.

RESULT AND DISCUSSION

This international joint community service have done by lecturer from Universitas Mercu Buana and Pertubuhan Masyarakat Indonesia (PERMAI) Pulau Pinang Malaysia, also supported by University Sains Malaysia and Persatuan Anak Rantau Indonesia (PARI) at Pulau Pinang Malaysia. This activity is carried out with the following details :

Day : Sunday

Date : January 28, 29. 2024

Time : 09.00 (Penang times) untill finished

Location : Dewan Orang Ramai Taman Pelangi, Juru, Bukit Mertajam, PulaU Pinang Malaysia

Participant : 75 People



Figure 1. Presentation of the topic.

This activity consists of several sessions as follows :

- First Session, Opening and Welcoming from Mrs. Dr. Erna Setiany, SE. M.Si. as Vice-Chancellor Universitas Mercu Buana, Dr. Anees as representative of University Sains Malaysia, Representative of PERMAI and representative of PARI;
- Second session, explanation of tax regulation of Minister of Finance Regulation Number 18 of 2021, the Government of Indonesia has provided direction on how to process tax status for domestic taxpayers who work and earn income abroad, or vice versa;
- Third session, practice the Standard Operating Procedure of how Indonesian Taxpayers report their overseas activities and changes in NPWP status;
- Fourth Session, namely discussions and questions and answers between the implementers and participants about the topics that were socialized.

The participants of this Community Service activity are Indonesian citizens who live, work and trade in Pulau Pinang Malaysia. The majority of participants have lived here for many years and do not understand the status of NPWP that has been owned in Indonesia. In the PKM activity, it was found that none of the participants knew the rules on how to report activities abroad and how to report changes in the status of Tax ID Number that had been owned. However, due to having family in Indonesia, most of the income in Malaysia is sent to Indonesia for family needs and asset ownership. With this socialisation, participants are more aware of taxation for themselves as workers and income recipients in Malaysia and aware of assets and family in Indonesia so as not to be subject to double taxation either in Malaysia when receiving income or in Indonesia when reporting family assets. However, participants will start communicating and coordinating with their families in Indonesia to ask the Tax Officers in their area about the implementation procedures of the rules regarding income from abroad.

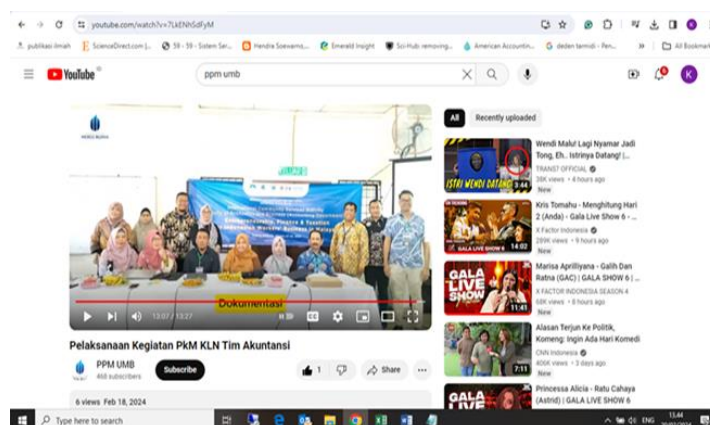


Figure 2. Mass Media publication.

CONCLUSION

This community service activity was carried out to help partners engaged in micro businesses, partners are Indonesian citizens who live in Penang Malaysia. This assistance provides input on how to record purchases and sales supported by informal evidence in the form of invoices, or other records as a basis for recording them in a book that has been designed. This activity is an initial activity before later evaluating the implementation of recording and documentation or archiving of transaction documents. By the time the team completed 2 days of mentoring, the team saw that partners were starting to be able to make documentation or make informal evidence of transactions and carry out temporary administrative storage before the transaction evidence was then recorded in the books that had been prepared. Conclusions are made in one paragraph without citations containing final conclusions and suggestions for future service activities.

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