

BUSINESS ETHICS AND SIMPLE BOOKKEEPING TRAINING FOR SMEs OWNERS IN THE SIWALANKERTO VILLAGE, SURABAYA CITY

Mia Ika Rahmawati ¹⁾, Lilis Ardini ²⁾, Marsudi Lestariningsih ³⁾, Wiwiek Srikandi Shabrie ⁴⁾

^{1,2,3,4)} Akuntansi, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya

Jl. Menur Pumpungan No. 30 Surabaya

¹⁾ e-mail: miaikarahmawati@stiesia.ac.id

²⁾ e-mail: lilisardini@stiesia.ac.id

³⁾ e-mail: marsudilestariningsih@stiesia.ac.id

⁴⁾ e-mail: wiwieksrikandi@stiesia.ac.id

Info Artikel

Kata Kunci:

Etika Bisnis; Pembukuan Sederhana; UMKM; Kelurahan Siwalankerto; Kota Surabaya

Keywords:

Business Ethics; Simple Bookkeeping; SMEs; Siwalankerto Village; Surabaya City

Copyright © 2022 penulis

Abstrak

Pelatihan Etika Bisnis dan Pembukuan Sederhana pada UMKM Kelurahan Siwalankerto Kota Surabaya merupakan bentuk optimalisasi dan peningkatan *softskill* dari pelaku UMKM. Dalam etika bisnis akan dilatih bagaimana dalam menjalankan proses bisnis agar mematuhi kaidah etika bisnis dan tidak mendatangkan permasalahan etika bagi UMKM di masa yang akan datang. Sedangkan untuk pembukuan sederhana dilaksanakan untuk memberikan kedisiplinan UMKM dalam mencatat pemasukan dan pengeluaran keuangan. Tujuan Pengabdian kepada Masyarakat dengan memberikan Pelatihan Etika Bisnis dan Pembukuan Sederhana bagi Usaha Mikro Kecil Menengah (UMKM) Kelurahan Siwalankerto Kota Surabaya adalah membantu UMKM tersebut dalam meningkatkan kesadaran akan kaidah etika bisnis dan meningkatkan kedisiplinan atas pencatatan keuangan dari UMKM. Target Khusus dalam kegiatan Pelatihan Etika Bisnis dan Pembukuan Sederhana bagi UMKM adalah dihasilkannya: 1) Peningkatan kesadaran akan kaidah etika bisnis; dan 2) Peningkatan kedisiplinan dalam pencatatan keuangan. Diharapkan dengan adanya Pelatihan Etika Bisnis dan Pembukuan Sederhana bagi UMKM ini akan terbentuk masyarakat yang mampu menjalankan proses bisnis sesuai dengan kaidah etika yang benar dan meningkatkan pencatatan keuangan secara tertib.

Abstract

Business Ethics and Simple Bookkeeping Training for SMEs Owners in the Siwalankerto Village, Surabaya City, is a form of optimizing and improving the soft skills of SMEs. In business ethics, training will be carried out on how to carry out business processes so that they comply with business ethics rules and do not cause ethical problems for SMEs in the future. Meanwhile, simple bookkeeping is carried out to provide MSME discipline in recording financial income and expenses. The purpose of Community Service by providing Simple Business Ethics and Bookkeeping Training for Small and Medium Enterprises (SMEs) in the Siwalankerto Village, Surabaya City, is to assist these SMEs in increasing awareness of the rules of business ethics and increasing discipline in the financial records of SMEs. The specific targets in the Business Ethics and Simple Bookkeeping Training activities for SMEs are to produce: 1) Increasing awareness of the rules of business ethics and 2) Increasing discipline in financial records. It is hoped that with the Simple Business Ethics and Bookkeeping Training for SMEs, a society will be formed that is capable of carrying out business processes by correct ethical principles and improving financial records

in an orderly manner.

INTRODUCTION

Entrepreneurship is one of the driving factors for improving the Indonesian economy. Entrepreneurship through Small and Medium Enterprises (SMEs) is expected to increase the creativity and ability of the community to channel their ideas and creations by utilizing available natural resources. Small and Medium Enterprises (SMEs) in Indonesia are one of the pillars of the Indonesian economy apart from cooperatives. The fundamental role of SMEs in Indonesia can be described as (1). Building the regional economy, (2). Creating and providing jobs, (3). Build Micro independence, (4). Reducing the poverty rate in society. The rapidly increasing number of Small and Medium Enterprises (SMEs) in Indonesia will significantly help increase the Gross Domestic Product (GDP), the development of the business world, and even economic growth. It is estimated that the current number of SMEs in Indonesia is 57,895,721. Data owned by the State Minister for Cooperatives and MSMEs shows that MSMEs in Indonesia can contribute 61% of the Gross Domestic Product (GDP) and accommodate approximately 97% of the workforce (Kontan, 2021). The data above shows that SMEs have a very significant influence on the economy and empowerment of human resources in Indonesia. SMEs development is one of the strategic steps to combat poverty and people's dependence on the economic sector.

The city of Surabaya has a lot of business potential, which is the primary source of livelihood for the surrounding population, starting from the food industry, the handicraft industry, the textile industry, and the agribusiness industry, all of which can develop rapidly. Meanwhile, the number of SMEs in Surabaya from 2021 will reach 40,679 (Surabaya Mayor Regulation, 2018). The number of SMEs in Surabaya, in particular, is believed to continue to grow at the end of 2018. It is, of course, a joint task for academics and the government to continue contributing to the progress of SMEs businesses, especially in the city of Surabaya.

In running the SMEs business, SMEs owners may need to learn the business ethics inherent in their business processes. For example, in providing trademarks or product brands, SMEs is similar to brands that are already big, both in terms of brand writing and logos. Therefore, there may be lawsuits from parties who have previously held the trademark in the future. It is necessary to provide business ethics training in carrying out MSME business processes. Also, due to a lack of understanding of business ethics, SMEs feel no need to understand the rules or limitations of doing business. It leads to SMEs violate business ethics without them knowing it.

Meanwhile, the next problem is the need for more discipline of SMEs in recording their finances bookkeeping. SMEs will need help managing their business finances. This disorder has also caused the failure of SMEs to obtain funding assistance from external parties. Meanwhile, one of the main problems of SMEs is the need for more funding from external parties. So, from these two problems, STIESIA Surabaya need to be given training on business ethics and simple bookkeeping in order to SMEs can carry out business processes correctly and have the opportunity to get funding assistance from external parties. Therefore, the purpose of Community Service by providing Simple Business Ethics and Bookkeeping Training for Small and Medium Enterprises (SMEs) in the Siwalankerto Village, Surabaya City, is to assist these SMEs in increasing awareness of the rules of business ethics and increasing discipline in the financial bookkeeping of SMEs.

METHODS

This community service activity was conducted from August 2022 to February 2023. It started from problems identification, internal (STIESIA) meeting to give the best solution of SMEs problems, training, monitoring and evaluation. The training is held on December 3rd 2022. Participants are 15 SMEs from Siwalankerto Village, Surabaya City. This activity does not only involve the perpetrator's SMEs and academics only but also involves the active role of

universities, namely STIESIA, Lurah Siwalankerto, who also helped until the implementation of this community service activity well and success. The method used in this training divided into 3 (three) stages, namely (1) training on business ethics material; (2) simple bookkeeping training; and (3) mentoring programs regarding entrepreneurial activity and simple bookkeeping. Where respectively the stage has given related material and gradually assisted apply the material obtained. The aim assistance is carried out so that the SMEs in the Siwalankerto Village are used to it deal with all kinds of conditions and events occur during the process of developing a business.

RESULT AND DISCUSSION

The first agenda is to provide an understanding of business ethics. In the Business Ethics training, SMEs are given on understanding ethics in the business world where this material is given an overview of why business ethics is needed in business activities which, in fact, in the current business process, fraud is often committed by business people without regard to the good or bad impacts for other business people. Business ethics prioritizes moral considerations rather than legal considerations and must be wise in using moral considerations in acting. The material presented by STIESIA Surabaya lecturers in training on business ethics and simple bookkeeping takes approximately 120 minutes, followed by a question-and-answer session in three sessions. During the presentation of the material, the SMEs were excited by immediately asking several questions. One of the questions asked by one of the SMEs is, "How can it be disciplined to separate business records from finance for household needs?". Of course, so that simple bookkeeping can be carried out correctly and provide more benefits for SMEs, it is mandatory to have the discipline to separate bookkeeping and recording from SMEs businesses and households. Even though it may be at the beginning, if this becomes a habit for them, then in the future, SMEs may receive financial assistance from external institutions (Cooperatives).



Figure 1. The business ethics explanations

Whereas in the Simple Bookkeeping training begins with explaining the importance of simple bookkeeping for SMEs. With simple bookkeeping, the rotation and development of MSME businesses will be well documented. Then, the training continued with working on examples of financial transactions in the SMEs business. Then SMEs are trained to carry out simple bookkeeping of various examples of transactions. Then SMEs are also trained to prepare income statements.

Village, Surabaya City, can change the situation of SME players, especially in the era of the Covid-19 pandemic. It is hoped that from community service activities, SMEs actors in Siwalankerto Village will be able to find the right solutions to developing and expanding their businesses and can increase SMEs productivity.

Table 2. An example of Income Statements for SMEs

**Jaya Makmur Surabaya
 Income Statements
 June 2022**

Revenue from sales	
	
Expenses:		
Direct Materials	
	
Electricity	
	
Salary	
	
Amount of Expenses
	
Profit (Loss)	
	



Figure 3. The handover of the plaque from STIESIA to the Siwalankerto Village Head



Figure 4. Group photo with Lurah Siwalankerto and SMEs Owners

CONCLUSION

Community service activities that are implemented through training on ethics and business principles can provide benefits to a broad audience, and there is a need for continuity of activities and evaluation after the community service activities are carried out so that SMEs in Surabaya can contribute to the development of SMEs in Indonesia. The recommendations that can be given to MSME actors in the Siwalankerto Village are as follows: (1). There needs to be continuity of activities and evaluation after this community service activity so that the UMKM actors in the Siwalankerto Village can further develop in the post-pandemic co-19 period. (2). Business ethics prioritizes moral considerations over legal considerations. An entrepreneur must be ethical and honest both in speaking and acting. Honesty is necessary so that various parties believe in what will be done. With honesty, the business will progress and be trusted by consumers and partners. (3). Simple bookkeeping is a record that is recorded (recorded) through financial transactions or events, income, and money expenditure. It is necessary to record financial transactions so that the receipt and disbursement of money can be monitored and controlled. Financial transactions are significant in order to be able to calculate the profit (loss) of a business correctly, in order to be able to assess whether the profit (loss) obtained from the business: is "reasonable" or "unreasonable" (rational or irrational) and so that the progress of the business can be known from time to time.

REFERENCES

- Dinas Koperasi dan UKM Jawa Timur. (2021). https://data.diskopukm.jatimprov.go.id/satu_data/. Akses pada 20 November 2022
- Kontan. (2021). Menko Ekonomi: UMKM Menyumbang 61% PDB Nasional. <https://nasional.kontan.co.id/news/menko-ekonomi-umkm-menyumbang-61-pdb-nasional>. Akses pada 20 November 2022.