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SOCIALIZATION OF SIMPLE BOOKKEEPING TECHNIQUES WITH FINANCIAL REPORT PREPARATION TRAINING TO MOTHERS IN THE DEPOK AREA

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Abstract
This Community Service Program (PKM) aims to improve financial literacy among mothers in the Depok area through the dissemination of simple bookkeeping techniques and training in preparing financial reports. This activity is motivated by the low financial record-keeping skills of households and small businesses run by mothers, which often makes it difficult to manage cash flow, assess profits, and plan for long-term needs. The implementation method includes interactive counseling, simulations of recording daily transactions, and direct practice in preparing simple financial reports based on income and expenses. Participants are trained to understand the importance of financial record-keeping, recognize the components of financial reports, and be able to prepare reports that can be used as a basis for economic decision-making for families and micro-businesses. The expected results of this activity are increased financial awareness, the formation of simple financial record-keeping habits, and the ability of mothers to prepare more structured financial reports. Thus, this PKM is expected to make a real contribution to supporting family economic independence and community empowerment in Depok.
Keywords: Leadership Education, Cash Book, Simple Accounting, Early Childhood Students

INTRODUCTION

Bookkeeping is a crucial foundational factor in business development, closely linked to its progress. With bookkeeping, entrepreneurs can assess the financial progress of their business, including their capital. Furthermore, accurate and clear bookkeeping provides valuable information regarding business capital. (Melisa, 2023). One issue often overlooked by entrepreneurs is financial management, including the women in our Community Service Program (PKM) area. The impact of financial management may not be readily apparent, but without effective accounting methods, managers likely lack a comprehensive understanding of their business. Accounting is a key indicator of business performance. The information generated by accounting records is useful for decision-making, thereby improving the effectiveness of business management.

According to Kasmir (2019:7), financial reports are reports that show the financial condition of a company at the moment or in a certain period. Financial reports are information that describes the condition of a company, where furthermore, several of these definitions can be concluded that financial reports are reports that describe the financial condition of a company's business results in a certain period. According to Rivai (2013), systematic recording of financial reports has the benefit of being able to provide reliable cash information regarding the financial position of a business at a certain time, being able to provide financial information regarding business results in one accounting period, being able to provide information that can help interested parties to assess the condition and potential of a business and being able to provide other important information that is relevant to other interested parties. Harahap (2015) explains that the types of common business financial reports are balance sheets or profit/loss reports or business results, cash flow reports, company financial position reports where these types of reports will present information about the condition of a company.

The need for financial transaction reports can be a hassle for women when they lack the knowledge and understanding of their importance. Seeing this, we, as academics, want to contribute to the surrounding community, especially the residents of Cinangka Village, Sawangan, Depok, by conducting community service activities through simple accounting bookkeeping socialization activities for women living in RW.001, Cinangka Village, Sawangan, Depok.

In any business, bookkeeping is a crucial foundational factor. It is closely linked to business progress. With bookkeeping, entrepreneurs can track the progress of their business. Furthermore, accurate and clear bookkeeping can provide useful information regarding business capital. One issue often overlooked by housewives who own small businesses (warung) or micro, small, and medium enterprises (MSMEs) is financial management. The impact of neglecting financial management may not be readily apparent, but without effective accounting methods, managers likely lack a comprehensive understanding of their business. Accounting is a key indicator of a business's performance. The information generated by accounting records is useful for decision-making, thereby improving the effectiveness of business management.

This information enables housewives who own small businesses (warung) or micro, small, and medium enterprises (MSMEs) to identify and predict potential financial problems and then take appropriate and swift action to address them. Currently, most housewives still do not maintain proper accounting records and reporting. Implementing accounting records to provide informative financial reports remains challenging for many housewives. This is due to limited knowledge of accounting, the complexity of the accounting process, and the perception that financial reports are not important to their businesses.

Most housewives simply record the amount of money received and spent, the number of items purchased and sold, and the amount of receivables/payables. However, this bookkeeping is not in the format required by banks. Business management decisions are largely based on non-accounting information and cursory observations of market conditions. They generally consider accounting information unimportant. Reasons given include: they feel the hassle of maintaining accounting records is too much, and the important thing is to earn a profit without the burden of accounting. They have not yet experienced the benefits of bookkeeping.

The problems faced by the mothers in Cinangka Village, Sawangan, Depok, are broadly related to the activities or programs run by the group. These problems can include challenges in managing activities, lack of resources, or difficulties in achieving program goals. These include:

1. The problem of creating simple financial reports includes financial management.
2. Not recording financial receipts and expenditures has an impact on uncontrolled use of money at the end of the month.
3. There is no understanding among mothers regarding financial reports.

4. Mothers' ability to plan and manage family finances is still minimal.

Financial Record Book Form Table Cash Receipt and Expenditure Book.

Table 1 Table Cash Receipt and Expenditure Book

Date	Information	Reception	Production	Balance
1/1/2026	Balance	0	0	Rp. 2,000,000
5/1/2026	Buy Trading supplies	0	Rp.750,000	Rp. 1,250,000
10/1/2026	Revenue from sales	Rp. 1,200,000	0	Rp. 2,450,000
15/1/2026	Pay for electricity	0	Rp.450,000	Rp. 2,000,000
21/1/2026	Pay employee salaries	0	Rp. 1,000,000	Rp. 1,000,000
31/1/2026	Accepting other opinions	Rp. 5,000,000	0	Rp. 6,000,000

The main problem faced by women in the Depok area is limited knowledge in managing the finances of small businesses or households. Many of them run micro-enterprises such as food stalls, catering businesses, or craft businesses, but lack a well-organized financial record-keeping system. This makes it difficult to understand their business's profits, losses, and cash flow. The first solution is to educate women about the importance of simple bookkeeping. With a basic understanding, women will realize that financial record-keeping is not just a formality, but a tool for measuring business success and providing a basis for decision-making.

Next, training was provided on simple financial record-keeping techniques. The material covered how to record income and expenses, as well as how to separate personal and business finances. This method will help them avoid confusion in managing capital and profits. The training also covered the preparation of simple financial reports, such as profit and loss statements and balance sheets. Using easy-to-understand formats, women can clearly see their business's financial position, boosting their confidence in growing their businesses. To simplify the process, tools such as simple cash books or mobile-based financial applications are used. With increasingly accessible technology, women can choose a recording method that suits their abilities and comfort.

LITERATURE REVIEW

Simple Bookkeeping

Simple bookkeeping is an important financial management skill for small-scale economic activities. It involves systematically recording income, expenses, purchases, sales, and other daily transactions. Proper bookkeeping helps business actors understand their financial condition and distinguish business finances from household finances. For mothers managing small businesses, simple records provide practical information for monitoring cash flow and evaluating business performance. (Astriani et al., 2023) Simple bookkeeping training can improve participants' understanding of financial recording and encourage more organized financial management practices in daily economic activities.

Financial Report Preparation

Financial reports provide organized information about income, expenses, assets, and business results. For small businesses, financial reports can be prepared using simple formats that are easy to understand and apply. Training in financial report preparation enables participants to transform daily transaction records into useful financial information. This knowledge supports better financial planning, evaluation, and decision-making. (Prastiwi et al., 2025) Financial report education can improve participants' understanding and ability to organize financial information for managing household and small-scale economic activities.

Financial Management Skills

Financial management skills are important for improving individuals' ability to manage economic resources effectively. These skills include planning, recording, controlling, and evaluating financial activities. Training can strengthen participants' knowledge and practical abilities while encouraging disciplined financial management. For mothers involved in household or small-business activities, these competencies can support more effective management of income and expenditures. (Sunarto, 2020) Human resource development based on innovation can improve individual capabilities and help communities adapt to changing economic environments through stronger knowledge and practical skills.

METHOD AND PROSEDURES

This Community Service Activity was carried out on April 18, 2026 to April 20, 2026 in Cinangka Village, Sawangan Depok. with the implementation method carried out as follows: (a) presentation, (b) demonstration, (c) direct practice by the mothers. Due to limited time and energy, this community service was carried out in the residential area of RT 02 RW 001, Cinangka Village, Sawangan Depok with a total of approximately 30 mothers. The implementation method and stages carried out in this community service activity are:

1. Socialization; At this socialization stage, an explanation is given regarding incoming and outgoing money.
2. Question and answer session; Conducting a question and answer session with female business owners about the difficulties they face in their businesses related to financial records.
3. Practice; Carrying out practice on making simple financial reports, for things that need to be prepared and the stages in the process of making simple financial bookkeeping.
4. Mentoring; Providing regular mentoring to business actors to see the progress of their financial reports within 1 month.

RESULTS AND DISCUSSION

The community service during this period, carried out by a team consisting of Anggun Anggraini, S.E., M.M., M.Ak., Indawati, S.E., M.M., M.Ak., and Dr. Ading Sunarto, S.E., M.M., resulted in several important achievements in supporting the strengthening of financial governance within the partner environment. The activity began with socialization regarding the urgency of transparent and accountable financial records, followed by technical training on transaction recording, separation of personal and institutional finances, and preparation of simple financial reports based on accounting applications. The training results showed an increase in financial managers' understanding in distinguishing income and expenditure categories, as well as the ability to prepare basic financial reports such as balance sheets and cash flow statements. In addition, the team also provided assistance in the implementation of a more disciplined recording system, thereby reducing manual errors and increasing recording consistency. Periodic evaluations showed positive changes, namely increased awareness of partner managers regarding the importance of financial management as a basis for strategic decision-making and accountability to the community. Thus, this community service activity not only provides theoretical knowledge, but also equips partners with practical skills that can be applied sustainably to strengthen the role of partners as educational, preaching, and community economic empowerment institutions.

The enthusiasm of the students, managed by the women in the partner neighborhood, upon hearing the speaker's explanation demonstrated that this community service activity was quite successful. Post-test results showed that 80% of participants gained additional knowledge from the material presented by the speaker. Recording and preparing financial reports were particularly challenging. The students lacked a grasp of accounting principles in record-keeping. This suggests that the knowledge they had acquired in school had not yet reached the highest level.

PKM Activity Images

Figure 1.PKM Team with administrators and members

Figure 2. Counseling session, delivery of material and awarding of prizes

CONCLUSION

The community service carried out by the team of Anggun Anggraini, S.E., M.M., M.Ak., Indawati, S.E., M.M., M.Ak., and Dr. Ading Sunarto, S.E., M.M. successfully made a real contribution in increasing the capacity of partner managers regarding financial governance. This activity demonstrated that through socialization, training, and mentoring, partner managers were able to understand the importance of disciplined financial record keeping, separation of personal and institutional finances, and the preparation of simple financial reports based on accounting applications. This activity not only improved basic understanding of financial record keeping, but also fostered an attitude of discipline, transparency, and responsibility which are important foundations of leadership. Students were able to practice recording simple transactions and managing group cash independently, thus developing basic financial skills relevant to everyday life. The evaluation results showed an increase in awareness and practical skills in managing funds in a transparent and accountable manner, so that partners could be more financially independent and sustainable in carrying out their educational and da'wah functions. It is hoped that the students under guidance will be more active in learning independently and routinely in order to form the character of superior human resources in welcoming Golden Indonesia.

To ensure the sustainability of community service outcomes, it is recommended that partners continue to implement a structured financial recording system and conduct regular evaluations of financial reports. Partners should also utilize simple technology such as accounting applications or spreadsheets to improve record-keeping efficiency and minimize errors. Furthermore, it is crucial to improve human resource capacity through advanced training and build a culture of transparency and accountability in all fund management. With these steps, partners will not only be able to maintain financial sustainability but also serve as examples of good financial governance for educational institutions and the surrounding community.

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