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Training On Preparation Of Cash Flow Report As A Measurement Tool For Business Performance At CV. Jabal Rahmat

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Abstract: MSMEs also have a special important role in the perspective of employment opportunities and sources of income for the poor, income distribution and poverty reduction, and MSMEs also play a role in rural economic development; The implementation method used in this activity program is as follows Planning, Implementation. The emergence of self-awareness from owners and employees that risk management is an important thing in running a business, new understanding for owners and employees how to analyze risks that will occur from various aspects, new understanding for owners and employees how to overcome risks that occur. Around 70% of owners and employees participated and were happy to participate in this training because it can increase insight into cash flow reports. Partners greatly contribute to the smooth running of community service activities. Partners provide facilities needed by the community service, starting from a comfortable room, infocus, sound system and consumption

Keywords: MSMEs, Employment Opportunities, Analyze Risks

A. Introduction

Micro, Small and Medium Enterprises (MSMEs) are the lifeblood of the regional and national economy. In general, MSMEs in the national economy have a role as the main actor in economic activities, the largest provider of employment, an important player in local economic development and community empowerment, a creator of new markets and a source of innovation, and its contribution to the balance of payments (1). In addition, MSMEs also have a special important role in the perspective of employment opportunities and sources of income for the poor, income distribution and poverty reduction, and MSMEs also play a role in rural economic development. Currently, there are still many MSMEs that do not understand the fundamental role of financial reports. Business financial reports are only made as is, written manually with a makeshift format, and do not use the right accounting principles (2). MSMEs still consider that sales and the existence of money in cash flow are more important than periodic financial reporting, this results in the contents of MSME financial reports often being incomplete, not recorded neatly, and not reflecting the actual status of the business (3). During the COVID-19 pandemic, it showed economic and political implications in almost all parts of the country, including Indonesia (4)(5). One of them is felt by the MSME sector. In facing the Pandemic, MSMEs are required to be able to survive by paying attention to cash flow management. The inability of MSMEs to manage cash from their operations can encourage a business to borrow money or sell its investment capital to cover its obligations and allow this to be the beginning of bankruptcy if the situation continues (6). When cash flow is bad, a business will reduce its working capital, and the business will have difficulty paying employee salaries, purchasing raw materials, and paying operating expenses. Cash management is very important because cash flow management is the core of a business to maintain its life both in the short and

long term, and will continue to be a challenge for MSMEs. Cash Management is a business strategy in managing cash for the purpose of optimizing liquidity (7).

CV Jabal Rahmat is an MSME that has exported its products abroad. Although CV Jabal Rahmat has exported its products abroad, it is still minimal in making and analyzing cash flow reports. This will later be able to disrupt the performance of CV Jabal Rahmat's business in maintaining its business. Therefore, knowledge in business management and marketing is needed. Employees and business owners will be given training and mentoring carried out by a service team consisting of lecturers and students until they achieve the goals and targets in accordance with the main performance indicators of higher education points 2, 3 and 5, namely lecturers and providing opportunities for students to carry out activities outside the campus/learning so that they gain experience and the results of their work are used by the community in real terms.

B. Methods

The implementation method used in this activity program is as follows:

a. Planning

At the planning stage, data collection was carried out by the PKM team. Then a discussion was held between the PKM team and the Director of CV Jabal Rahmat and a direct review of the product manufacturing location of CV Jabal Rahmat, namely Puri Aren Cair.

b. Implementation

1) Socialization and Training

Alternative problem solving in partner problems is carried out by socialization and training with two approaches, namely the classical and individual approaches. The classical approach is carried out when delivering the material. The individual approach is carried out during practice, namely raising employee knowledge about business risks. Socialization with employees so that they are fully involved in the training process later. Furthermore, training is carried out related to risk management in increasing business income. The purpose of this training is to increase employee knowledge and understanding regarding risk management in business.

2) Partner Participation

In this program, for matters of a principle nature, a consultative approach will be taken towards partners. Partner participation in the PKM program includes:

- a) Partners as providers of a place for organizing training activities, namely at CV Jabal Rahmat
- b) Partners act as participants in socialization and actively participate in discussion / question and answer activities
- c) Partners are involved as a whole in the PKM program including problem formulation, program planning, activity scheduling, program implementation to the activity evaluation stage.
- d) Partners will be asked for their opinions and will be informed or corrected if they have wrong or deviant opinions. Furthermore, a participatory approach will be carried out, where together with partners they discuss the problems, look for alternative solutions to the problems, and then make decisions together.

3) Evaluation

Evaluation will be carried out on all activities, the evaluation includes the performance that has been carried out during the socialization and training process for CV Jabal Rahmat employees. Evaluation of this activity will be carried out by upgrading and updating knowledge if necessary.

C. Result and Discussion

The Community Partnership Program that has been implemented at CV Jabal Rahmat was welcomed by the Director of CV Jabal Rahmat - Puri Food and Healthy and its employees. Before carrying out the service, the opening ceremony was held by the Director of CV Jabal Rahmat which was attended by employees and the community service team from UMN Al Washliyah. The participants who were attended by 13 employees were very enthusiastic in this activity. This can be proven from the results of the community service that has been carried out.

1. The emergence of self-awareness from owners and employees that risk management is an important thing in running a business
2. New understanding for owners and employees how to analyze risks that will occur from various aspects
3. New understanding for owners and employees how to overcome risks that occur

D. Conclusion

Around 70% of owners and employees participated and were happy to participate in this training because it can increase insight into cash flow reports. Partners greatly contribute to the smooth running of community service activities. Partners provide facilities needed by the community service, starting from a comfortable room, infocus, sound system and consumption.

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