

COMMUNITY SERVICE DATA

PkM Title	: Training in Recording Transactions in Accounting and Presentation Financial Reports for Methodist 12 Private High School Students Medan
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Organizer	: STIE Professional Management College Indonesia
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Activity Location	: Medan City 12 Methodist Private High School
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ENDORSEMENT PAGE

1. **Activity Title** : Training in Recording Transactions in Accounting and Presentation Financial Reports for Methodist 12 Private High School Students Medan
2. **Year of Implementation** : 2024
3. **Implementation Costs** : Rp. 3,750,000,-
4. **Place of Implementation** : Medan City 12 Methodist Private High School
5. **Implementation Team**
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Chief Executive

Waket 1 STIE PMCI



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SUMMARY

Financial reports are a tool used to analyze the financial condition of a company which also functions to provide important information regarding the financial condition and performance of a company. So it can be used as a reference in making business decisions for interested parties.

The purpose of conducting this research is to develop a simple accounting system that can help make it easier for implementers to make financial reports for students at Methodist Private High School 12 - Medan.

The analysis used is a quantitative descriptive method. The results of the analysis conclude that financial reports can provide benefits for business people in knowing the state of their financial position, controlling and controlling every financial transaction that occurs within the company as a whole.

Therefore, it is recommended for bookkeepers to carry out financial records consistently. The implications of the results of this research are expected to be able to apply a concept related to the habit of recording financial transactions on an accrual basis so as to produce financial reports that comply with accounting standards for bookkeepers and as information for management in particular.

The strategic target audience chosen for Community Service are students of the Medan 12 Methodist Private High School, as final year high school students who will soon be making their choice to the next level such as vocational school or college, which is very useful for determining their choice of profession.

During the course of the training activities held at the Medan Methodist12 Private High School went smoothly according to the expectations of the service participants. It is hoped that through this training students will be interested in working as accountants.

Key Words: Accounting Financial Reports.

CHAPTER I - INTRODUCTION

1.1 Situation Analysis

High school (SMA) students, who are of average age 15-18 years old, is a generation with high potential and high productivity where some of them after graduating from school will look for work.

According to statistical data from the Ministry of Education and Culture for 2020, the estimated rough figure for high school graduates is 3.6 million per year, of this number it is estimated that only 1.3 million high school graduates will continue to tertiary education, 46 million are employed, and 9 million are unemployed. person. This shows that the level of job seekers will increase every year compared to the availability of jobs.

Therefore, entrepreneurship education is needed which includes:

financial management education for high school students. This is important to do so

These high school graduates can optimize themselves by working or creating jobs as entrepreneurs.

With entrepreneurship, it is hoped that they can create jobs with a variety of businesses.

Therefore, it is very important to provide knowledge in financial management from an early age.

Bookkeeping training is an effective form of teaching in teaching bookkeeping or financial recording techniques. According to (Setyawati -et al., 2018). In this way, young and novice entrepreneurs are able to create jobs to provide a multiplier effect for the surrounding environment (Setyawati et al., 2022).

The aim of this community service activity is to provide counseling and training on recording and preparing financial reports for students at the Methodist Private High School -12 Medan. is an effort to complement their skills in the world of work and/or the business world. It is hoped that with this training, students will be able to carry out financial records so that it can help in the smooth running of the business they are running.

1.2 Problem Identification

Based on events in the real world, bookkeepers experience difficulties in carrying out financial records due to lack of accounting skills, complicated accounting procedures, and they consider that financial reports are not significant for business owners and still lack the ability and understanding to provide accurate financial data and comprehensive.

The lack of human resources in managing records in accounting skills, and the lack of need to apply accounting are obstacles that must be overcome.

1.3 Purpose of Activity

1. Be aware and educate students about the benefits and importance to have an effective and accurate financial recording or management system.

2. Improve understanding and skills in carrying out financial records and making simple profit and loss reports.

1.4 Benefits of activities:

1. Students receive education about recording systems oreffective and accurate financial management.
2. Students gain understanding and skills in performing simple financial recording.

CHAPTER II - LEARNING MATERIALS

Following are the transactions during April at the Dental Clinic - ABC, as follows;

Date	Transaction	Nominal
03-April	Purchase practice equipment on credit	2,100
05-April	Receive cash payments from patients	3150
08-April	Purchase practice equipment on credit	245
09-April	One of the equipment purchased on 3/4-damaged, and then upon agreement with the supplier returned. The supplier is willing to reduce the invoice amount by	325
12-April	Paying debts to creditors	1250
20-April	Paying debts to creditors	200
24-April	Pay cash for Laboratory analysis	545
27-April	Owner's withdrawal for personal purposes	1250
28-April	Receive cash for services to patients	1720
29-April	Pay Utilities expenses	300
30-April	Pay rent for practice space	800
	Pay cash for insurance polish (valid for 6 months)	370
	Record unpaid payments from patients for services provided during April	5145
	Pay the overhead"	132

NERACA SALDO - APRIL - KLINIK GIGI ABC

Kas	4.123	Hutang	765
Piutang	6.725		
Perlenkapan	290		
Asuransi dibayar di muka	465	Modal	30.583
Peralatan	19.745		
	31.348		31.348

NERACA LAJUR								
NERACA SALDO : 01 April				NERACA SALDO : 30 April		Penyesuaian		Laba / Rugi
Keterangan	Debet	Kredit	Debet	Kredit	Debet	Kredit		Debet
Kas	4.123		23					
Piutang	6.725		5.145					
Perlengkapan	290		245					
Asuransi dibayar di muka	465		370					
Peralatan	19.745		1.775					
Hutang		785		3.720				
Modal		30.583						
	31.348	31.348						
By. Analisis Lab			545					545
By. Utilities			300					300
By. Sewa Praktek			800					800
By. Rupa"			132					132
Prive			1.520					
Pendapatan				8.885				
			10.585	10.585				1.777
							Laba	5.088
Laporan Laba/Rugi								
Pendapatan		8.885						
By. Analisis Lab	545							
By Utilities	300							
By. Sewa Praktek	800							
By. Rupa"	132							
		(1.777)						
		5.088						
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CHAPTER III - IMPLEMENTATION OF ACTIVITIES

3.1 Implementation Method

This training method is carried out through stages, namely:

1. Planning.
Prepare discussion points related to the material and find a place for training and contact authorized personnel
2. Implementing Activities
This training was preceded by providing theory regarding carrying out financial records and understanding the accounting system.
Distributing leaflets with examples of questions that will guide students on how to do it and training, while explaining the function of the stages of the recording system up to the formation of Financial Reports.
3. Evaluation and Questions and Answers
The next activity is a question and answer session. Students are given the opportunity to ask questions about the material presented and tell stories about experiences related to the training topic.
In this final session, students are also taught to keep records of cash expenditures and receipts as well as separating personal cash from cash used for business.

3.2 Time and Location of Activities

It was agreed that the training activity would be held at the Methodist12 Private High School - Medan, with the schedule: Day/Date: Tuesday, July 23 2024, at Time: 10.00 to 12.00 WIB
At Address: Jl. Panca No 28 – Harjosari II Village – Medan Amplas District.

3.3 Strategic Target Audience

The focus of this training is on students of the Methodist12 Private High School - Medan. Because students are still young, they need to be given knowledge about recording financial data to form financial reports and the role of financial reports as information for management to make decisions in business or companies.

3.4 Stages of Activities

Several stages in the implementation of training are carried out as follows:

1. This stage begins by contacting the leadership of the Methodist Private High School 12 – Medan, Ibu. Catherine Sitorus, to ask for permission that she intends to hold training for

high school students regarding "Recording transactions in Accounting and presenting Financial Reports"

2. After making an agreement: Day/Date and time, the material that will be carried out in the training is prepared
3. On July 23 2024 (Tuesday) precisely at 9.00 WIB, training activities were carried out in the Methodist Private High School Class -12 Medan.
4. Before the training is carried out, students are given counseling first and are required to fill in the attendance list.
5. The training activity lasts 2/2 hours, starting from 9.00 to 11.00 WIB
6. The training activities were carried out in 2/two sessions, namely in the first session the Service provided a short lesson about the Accounting system and in the second session there was practice in completing the material guided by the service
7. After completing this activity, the staff held a photo session with the students of Methodist Private High School - 12 Medan

CHAPTER IV - RESULTS OF ACTIVITIES

4.1 Results of Implementing Activities

This activity begins by providing counseling regarding financial recording or bookkeeping until the formation of Financial Reports. In this session, students are introduced to the field of accounting and the importance of accounting in the business world is also explained. And it is made clearer by financial records which are one of the factors in business success.

By keeping financial records, entrepreneurs can manage their business finances. So that the finances of the business venture can be managed clearly. Another thing is that entrepreneurs can know more accurately the level of profit obtained in the business they are working on.

Material regarding types of business ventures is also provided. This aims to enable students to differentiate between the types of businesses that exist and the forms of financial records for each type of business. There are three types of business with differences in operational processes and what is the main item of income in the company.

The types of business in question are businesses in the services, trade and manufacturing sectors. After delivering the material, there was a question and answer session from students. In this session, all students' questions regarding the material provided can be answered well. With this question and answer session, students can better understand the material provided. and don't hesitate to do the training questions in the next session.

In the next session, students were given question sheets. Students are assigned to make financial records based on the case questions given. The students were very enthusiastic in working on the questions.

The difficulties experienced, especially during training, were that many students were not familiar with or knew financial terms such as account names contained in the financial report format provided. However, this obstacle can be minimized by providing a theoretical understanding of these financial terms.

CHAPTER V - CONCLUSIONS & RECOMMENDATIONS

5.1 Conclusion

The students of the Private Methodist High School -12 Medan were very enthusiastic in participating in this financial management training activity and they gained additional knowledge and understanding of how to manage finances properly. Starting from simple financial planning by recording income and expenses, creating a priority scale for needs, keeping records of cash receipts and disbursements, and compiling simple profit and loss reports and balance sheets. Students can project on the business they do or where they work.

5.2 Suggestions

The suggestion from this Community Service activity is that it needs to be carried out again with more participants and with sustainable material with Financial Reports such as Financial Management. so that students can better understand the function of financial components which are used as material for analysis in the world of business economics.

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PHOTO DOCUMENTATION OF THE IMPLEMENTATION OF PKM 2024 PRIVATE HIGH SCHOOL METHODIST12 - MEDAN



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