

No.	Problems	Descriptions
1.	Business actors do not yet have knowledge about accounting.	Business actors who are members of PERMAI explain their business processes and will be given a transfer of knowledge about accounting whi, ch is a comprehensive accounting cycle starting from recording financial transactions.
2.	Business actors have not implemented accounting in the business units they manage.	PERMAI member business actors are given accounting training starting from accounting records to trial balances. Moreover, they are encouraged to apply it in their business practices immediately.

In general, the purpose of this community service activity is to strengthen education and insight for every Indonesian society, as well as to develop strong social ties among migrants on Penang Island, Malaysia and also aims to stimulate educational empowerment and economic empowerment for Indonesian people in Penang Island, Malaysia (Setiyawati et al., 2024). In addition, it also strengthens education and insight for every Indonesian society by transferring knowledge and educational training to strengthen and broaden insights, especially education for business actors. The transfer of knowledge and training is related to the accounting cycle, where this topic is very much needed by business actors.

Specifically, this Community Service (PKM) activity aims to provide assistance and training to PERMAI administrators in understanding and implementing the accounting cycle properly, starting from recording transactions, journaling, and compiling general ledgers to compiling final financial reports (Aini et al., 2022). This activity is expected to increase PERMAI's institutional capacity in more professional financial governance, as well as strengthen organizational accountability in the eyes of its members and external parties.

This service is also in line with the mission of higher education in developing Tri Dharma, especially in community service through the application of science to answer real needs and challenges in the field (Tran, 2023). Collaboration between the academic world and the diaspora community is expected to create a sustainable social impact.

METHODS

The tools and materials used in this activity include Basic accounting training modules, a Laptop and projector for presentations, Microsoft Excel or simple bookkeeping applications, Evaluation forms and needs questionnaires, and Printed materials (leaflets, handouts, and examples of financial reports). The methods used in this community service activity include:

a. Identification and Analysis of Needs:

The initial stage is carried out through interviews and direct observation of the financial recording and reporting system that has been running at PERMAI. This data is used to understand the specific needs and the level of initial understanding of the management regarding basic accounting.

b. Training and Workshops:

Intensive face-to-face and/or online training is conducted covering the following materials: Introduction to the accounting cycle, Financial transaction recording techniques, Preparation of journals and ledgers, Preparation of simple financial reports (Profit and Loss Report, Balance Sheet, Cash Flow), Use of tools such as Microsoft Excel or simple accounting software.



immediately apply what they learn in their business activities.

recording transactions and preparing financial reports to use these reports for decision-making. They are expected to be able to create simple financial reports (such as profit and loss reports and balance sheets) that are useful for evaluating their business performance.

3	<p>Mentoring in Accounting Implementation: After basic training, direct mentoring is provided to business actors in implementing the accounting cycle in their business activities. This mentoring aims to ensure that business actors understand how to record transactions properly, create financial reports, and read and analyze financial reports for better decision-making.</p>	<p>With the implementation of good accounting, there will likely be an increase in transparency in the management of business finances. This will make it easier for business actors to manage existing resources and increase trust from external parties (such as investors, creditors, or business partners) towards the businesses they manage.</p>
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Here is the description of Table 2 above:

Solution:

1. **Basic Accounting Education and Training:** Provide basic training on accounting that includes an introduction to accounting principles, accounting cycles (recording transactions, preparing financial statements, and financial analysis), and the importance of good financial management for business continuity (Hikmahwati & Irwansyah, 2023). This training is designed with a practical approach so that business actors can immediately apply what they learn in their business activities.
2. **Mentoring in Accounting Implementation:** After basic training, direct mentoring is provided to business actors in implementing the accounting cycle in their business activities. This mentoring aims to ensure that business actors understand how to record transactions properly, create financial reports, and read and analyze financial reports for better decision-making.
3. **Simplifying the Accounting Process:** Providing a solution in the form of simple accounting software that can help business people manage financial transactions and create financial reports without having to have in-depth accounting knowledge (Rakow, 2019). This will also make it easier for business people to implement accounting in their business units efficiently and effectively.
4. **Socialization of the Importance of Accounting for Business Development:** Conducting socialization of the benefits of accounting in business management, such as increasing financial transparency, facilitating access to financing, and helping better decision-making (Al-Refiay et al., 2022). With this understanding, business actors will be more motivated to implement accounting in their business operations.

Output Target:

1. **Business Actors Have Basic Knowledge of Accounting:** The first output target is that every business actor who follows this program has a basic understanding of accounting, including a basic understanding of the accounting cycle, financial reports, and how to record financial transactions correctly. This will be the initial provision for them to manage business finances more professionally.



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2. Business Actors Implement Accounting in Business: The next target is that business actors can independently implement accounting principles in their businesses, starting from recording transactions and making financial reports to using the reports for decision-making. They are expected to be able to create simple financial reports (such as profit and loss reports and balance sheets) that are useful for evaluating their business performance.
3. Increasing Business Financial Transparency: With the implementation of good accounting, it is expected that there will be increased transparency in the management of business finances (Mauladin & Alamsyah, 2023). This will make it easier for business actors to manage existing resources and increase trust from external parties (such as investors, creditors, or business partners) in the businesses they manage.
4. More Accurate and Effective Decision Making: With accurate and timely financial reports, business actors are expected to be able to make better decisions in managing their businesses, such as planning budgets, managing expenses, and preparing strategies for future business development (Parmitasari & Rusnawati, 2023). Evaluation of program implementation and program sustainability in the field after the activity is completed is very important to ensure that community service activities carried out at the Indonesian Community Organization (PERMAI) Pulau Pinang in implementing the accounting cycle and financial reporting can provide sustainable and effective impacts (Ceptureanu et al., 2018), (Åhlfeldt et al., 2023). The following are steps that can be taken to evaluate program implementation and ensure its sustainability:

Program implementation evaluation. Aims to assess the extent to which activities carried out are in accordance with the plans and objectives that have been set. Some methods that can be used to evaluate the implementation of this program include:

Survey and Interview with Participants. Conducting surveys or interviews with business actors who participated in the training and mentoring. This aims to measure their understanding of the material provided, as well as the extent to which they feel the program is beneficial to them. The results of these surveys and interviews can provide an overview of the effectiveness of the training materials and the quality of the mentoring that has been provided.

Monitoring the Accounting Cycle Implementation Process. Conducting direct monitoring of business actors in implementing the accounting cycle and preparing financial reports in the field (Dahen, 2022), (Putri et al., 2024). This can be done through field visits or follow-up consultation sessions after training. This evaluation aims to ensure that business actors can implement the knowledge that has been provided in their business activities.

Financial Report Quality Assessment. Collecting financial reports that business actors have made after training and mentoring and assessing the completeness and accuracy of the reports. This will indicate whether business actors can implement the accounting cycle correctly.

Program Success Indicators. Develop clear indicators to measure the success of the program, such as improving the accounting skills of business actors, using financial reports in decision-making, or increasing financial transparency in the organization. These indicators can be compared before and after the implementation of the activity to assess its impact (Lichtenberg et al., 2023), (Mahdi et al., 2023).

Program Sustainability Evaluation. Program sustainability evaluation aims to assess whether the activities that have been carried out can be continued and continue to provide benefits to business actors and organizations after the activities are completed. Some ways to evaluate the sustainability of this program are:



kind of service, collaborative relationships between campuses and communities can be built productively and sustainably.

CONCLUSION

Community service activities carried out at the Indonesian Community Organization (PERMAI) Pulau Pinang were carried out through the stages of identifying needs, basic accounting training, financial recording assistance, and qualitative and quantitative evaluation of results. The application training method based on real cases of the organization succeeded in improving the understanding and skills of administrators in implementing the accounting cycle and preparing simple financial reports. However, the limited time of administrators, lack of access to supporting technology, and the absence of standard SOPs are obstacles to optimizing results. Therefore, follow-up activities are recommended in the form of advanced training, preparation of an internal accounting procedure system, and implementation of community-based financial software. In the future, similar services can be expanded to other diaspora organizations to build more professional and sustainable financial governance in overseas communities.

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