

PKM AT THE INDONESIAN COMMUNITY ORGANIZATION (PERMAI) PULAU PINANG IN THE IMPLEMENTATION OF THE ACCOUNTING CYCLE

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Abstract:

The partner in this PKM is the Indonesian Community Organization (PERMAI) located at Jalan Kuantan 66, George Town, 10150 George Town, Pulau Pinang, Malaysia. PERMAI members consist of Indonesians who live in Malaysia, including entrepreneurs, workers, lecturers, teachers, students and university students who live in Malaysia. PERMAI also seeks to collaborate with parties who are willing to synergize knowledge in the fields of eCommerce, Fintech, Digital Technology and other special skills that are appropriate to establish socio-cultural cooperative relations between the people of Indonesia and Malaysia. Business actors certainly have business units, so they need accounting for the business units they run. Accounting, which starts from recording transactions to financial reports, is a basic science that business people must know. Problem: a). Business people still need accounting knowledge; b) They have not implemented accounting in their business units. Solution: a) Provide knowledge transfer to PERMAI business actors about what accounting is and what its cycles are; b) Providing training on the accounting cycle starting from recording transactions to preparing financial reports for PERMAI business actors. Target: a) Provide knowledge transfer to PERMAI business actors about accounting and its cycles, b) Provide accounting cycle training to PERMAI business actors, starting from recording transactions to preparing financial reports. Evaluation and monitoring will be carried out to ensure the success of the program so that the continuity of the implementation of accounting for business actors at PERMAI will continue and be beneficial, especially for PERMAI business actors in Pulau Pinang, Malaysia.

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INTRODUCTION

PERMAI Penang is an abbreviation for Indonesian Community Organization in Pinang Island, Malaysia. An NGO or non-governmental, non-political organization operating in the social, educational and cultural fields. PERMAI members or experts consist of Indonesian people who live in Malaysia, including workers, expatriates, business people, lecturers, teachers, students and scholars. As foreigners, people with a humble and friendly attitude are willing to mingle with the initiative of fostering virtue and harmony between Indonesian society and local society through interaction, tolerance, adaptation and contribution without considering the origin of race, nation, belief and religion. Ahli Permai comprises a community from various levels of society from all corners of Indonesia with different backgrounds. Efforts are made to create synergy, giving excess to what is lacking. The strong helps the weak. Those who are good at teaching are still laypeople. This is solely to help and support the government in serving the good of the community. PERMAI



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also seeks to collaborate with parties willing to synergize/transfer knowledge in eCommerce, Fintech, Digital Technology and other appropriate special skills to establish socio-cultural cooperative relations between the people of Indonesia and Malaysia. PERMAI tries to become an incubator to produce a community that has unique skills and abilities so that they can get jobs in positions and salaries that are higher or at least equal to those of other nations. As an Ambassador of the Nation abroad, he continues to maintain/preserve Indonesian culture and national identity, as well as the Indonesian Constitution, which is based on Pancasila. However, we do not ignore and continue to uphold the Constitution and regulations in force in Malaysia. Do not forget the message of our ancestors' proverb: "Where the ground is stepped on, there the sky is upheld." Based on the situation analysis described above, the partner problem is stated as follows:

Table 1. Partner Problems

No.	Problem	Description
1.	Business actors still need to gain accounting knowledge.	Business actors who are members of PERMAI explain their business processes and will be given a transfer of knowledge about accounting whi, a comprehensive accounting cycle starting from recording financial transactions.
2.	Business actors still need to implement accounting in the business units they manage.	PERMAI member business actors are given accounting training, from accounting records to trial balances. Moreover, they are encouraged to apply it immediately in their business practices.

Based on the problems described above, the solution that will be implemented is to provide assistance in the form of knowledge transfer to PERMAI business actors about what accounting is and how the cycle works and provide training on the accounting cycle, starting from recording transactions to preparing financial reports to PERMAI business actors.

From several problems identified in this program, alternative solution concepts will be sought, which are offered as follows:

Table 2. Solutions and Outcome Targets

No.	Solutions	Outcome Targets
1.	Knowledge Transfer: Providing assistance in the form of knowledge transfer to PERMAI business actors about what accounting is and how the complete accounting cycle works, from recording financial transactions to creating a Trial Balance. A team of lecturers and students at Mercu Buana University will carry out the learning.	1 Accounting Cycle Module Increased knowledge and understanding of PERMAI Member business actors in accounting, primarily related to accounting and the accounting cycle, which starts from recording financial transactions to preparing a Trial Balance.
2.	Training : Providing learning assistance and training on the accounting cycle, from recording financial transactions to preparing a Trial Balance for PERMAI business actors. A team of lecturers	Increasing the ability of PERMAI Member business actors to apply accounting within the business units they manage, namely recording transactions and preparing a Trial Balance.

and students at Mercu Buana University will carry out the learning.

This community service activity aims to strengthen education and insight for every Indonesian community and develop solid social ties among migrants on Penang Island, Malaysia. Also, it aims to stimulate educational and economic empowerment for Indonesian communities on Penang Island, Malaysia. It also strengthens education and insight for every Indonesian citizen by transferring knowledge and educational training to strengthen and broaden insight, especially education for business people. Transferring knowledge and training is related to the accounting cycle, where business people need this topic.

METHODS

Implementation Stages :

1. The initial meeting via Zoom between KKRPM and the Chair of the LPPM, and the Team will be on November 16, 2023. The output of this stage is a Summary of the Results of LPPM Directions.
2. The initial meeting via Zoom between the PKM Team, PERMAI Partners, and the Chair of the LPPM will be on December 6, 2023. The output of this stage is clear information about the needs of PERMAI partners
3. Identify the data needed for knowledge transfer, learning and training for the accounting cycle dated December 2023. The output of this stage is the availability of the data needed to provide the transfer of accounting knowledge and accounting training related to the accounting cycle, starting from recording financial transactions to preparing a trial balance.
4. Preparation of the December 2023 accounting cycle module. The output of this stage is the availability of 1 accounting cycle training module.
5. Implementation of community service takes place at the PERMAI office at 12-G-2 Jalan Tun Dr. Awang 11900, Pinang Island, Malaysia, starting by providing a transfer of accounting knowledge, especially the accounting cycle, January 2024. The output of this stage is increased knowledge of PERMAI member business actors about what accounting is and the accounting cycle for preparing a trial balance.
6. Accounting training using modules about the accounting cycle, from recording financial transactions to preparing the January 2024 trial balance. The output of this stage is the increasing ability of PERMAI member business actors to apply accounting in the business units they manage.
7. Implementation of accounting in business units continuously, starting January 2024. The output of this stage is continuous implementation by PERMAI member business actors in recording their business transactions to prepare a trial balance.
8. Monitoring the implementation of accounting in business units managed by PERMAI partners, starting February 2024. The output of this stage is continuous implementation by PERMAI member business actors in recording their business transactions to prepare a trial balance.
9. Reports, Presentations, Outputs March 2024, God willing.

Partners in this PKM are Indonesian Community Organization (PERMAI) business actors located at 66 Jalan Kuantan, George Town, 10150 George Town, Pinang Island, Malaysia, participating in supporting this community service activity. Partners will provide facilities needed by the team that are outside the team's RAB, such as land for implementation, etc. Partners will also



follow all directions from the PKM TEAM. Partners will take part in learning and training to be able to apply accounting in the business units they manage because this will be beneficial for partners.

After each learning process has been completely implemented, an evaluation is carried out as a reference for feedback to ensure the partnership's sustainability (Suherman, 2008).

Table 3. Evaluation and Stages of Program Achievement and Sustainability

Achievements				
Stage I	Stage II	Stage III	Stage IV	Stage V
Partners can understand accounting and the accounting cycle, from recording financial transactions to preparing a trial balance.	Partners can apply accounting and the accounting cycle from recording financial transactions to compiling trial balances in their business units.	Partner's continuous and consistent application of accounting and the accounting cycle, from recording financial transactions to compiling trial balances in their business units.	Analyzing deficiencies/ Weaknesses in the application of accounting and the accounting cycle, from recording financial transactions to compiling trial balances in the business units they manage.	Correct deficiencies/ Weaknesses in the application of accounting and the accounting cycle, from recording financial transactions to compiling trial balances in the business units they manage.

RESULT AND DISCUSSION

Education regarding simple accounting records for small business owners and Indonesian workers in Pinang, Malaysia, was conducted with around 60 participants attending. The participants, primarily Indonesian citizens who live in Pinang, come from various backgrounds, including as workers in Pinang or as micro and small business owners. Many participants have lived in Pinang for a long time, even dozens or decades. The Indonesian citizens in Pinang who attended the educational activities carried out by the Mercu Buana University lecturer team were very enthusiastic about participating. Several participants felt the need to receive education regarding financial recording to apply it in their businesses and household finances (Warren, 2018). Several participants who currently have businesses in Pinang felt that they had gained new knowledge about how transactions should be recorded from the education delivered by the lecturer team, including regarding the importance of simple recording of their purchases of merchandise or raw materials, sales, as well as cash in and out transactions from the business. The participants were also given education on how to record these transactions from proof of transaction, whether in the form of a note, shopping receipt, or even a piece of paper, which includes transaction data such as type of goods, quantity, unit price, total price, and whether the transaction status is cash. Or credit. The participants responded by asking questions related to the practices they had carried out so far compared to what was conveyed by the lecturer team in the educational event. From the feedback received, several participants said they felt the need to receive an education like the UMB lecturer team did. Even though they do not have a business, they have prepared to open one in their hometown. They want to be able to return to their homeland after no longer working in Pinang and want to have their own business.

CONCLUSION



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Community Service Activities in Pinang have been completed, namely education regarding simple accounting records for small business owners and Indonesian workers in Pinang, Malaysia, which was attended by around 60 participants who are Indonesian citizens who live in Pinang. Participants took part very enthusiastically in this activity. Several participants felt the need to receive education regarding financial recording to apply it in their business and in recording household finances. Participants were given education on how to record transactions from transaction proof. Several participants stated they felt they needed this kind of education from the feedback received.

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