

Financial Recording and Management Assistance Rifaie Toserba Cooperative

(Community Assistance Program of Al-Rifa'ie Gondanglegi Foundation Malang Indonesia)

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Abstract:- The Toserba Cooperative of the Pondok Modern Al-rifa'ie Ketawang Gondanglegi Foundation Malang Indonesia still uses a manual system of financial records, has not done good bookkeeping to present financial reports. It is hoped that this community service activity will be useful by giving the cooperative management the ability to compile financial reports so that the management can realize transparent and accountable cooperative governance. Understanding the use of training programs for bookkeeping and cooperative management for the Management of the Toserba Cooperative at the Pondok Modern Foundation Al-rifa'ie Ketawang Gondanglegi Malang Indonesia, can increase understanding of increasing performance productivity by utilizing Information Technology.

Keywords:- Bookkeeping Assistance, Cooperative Management, Financial Records.

I. INTRODUCTION

A cooperative is a business organization owned and operated by an individual for the common interest. Cooperatives are economic activities based on the principle of kinship. In Indonesia, a cooperative is one of the economic pillars apart from the government and private sectors (Sinarwati, Ni Kadek, et al., 2014). A cooperative can also be defined as a business entity that has members, each member has their duties and responsibilities where each member has voting rights the same in every decision that will be taken. In a cooperative, it can grow and develop, it requires managers and human resources who are competent and skilled in their fields. Therefore, the human resources in it need to be equipped with adequate knowledge and skills about cooperatives. Skilled human resources are also required to provide appropriate compensation to cooperative administrators to increase loyalty in working to advance school cooperatives (Heryati, 2016).

The Toserba Cooperative of the Pondok Modern Al-rifa'ie Ketawang Gondanglegi Foundation Malang Indonesia still uses a manual system of financial records, has not done good bookkeeping to present financial reports. Limited resources have made financial reports not available, even recording is still limited to manual compilation. The manual recording process is carried out if there is income from the grocery store and payments that must be made to suppliers of necessities, shopping to meet the needs of the grocery store, and suppliers who collect payment. Another limitation

faced by the Toserba Cooperative of the Pondok Modern Foundation Al-rifa'ie Ketawang Gondanglegi Malang Indonesia is the lack of supporting facilities to support the recapitulation process so that it has an impact on the preparation of financial reports for the public that have not been carried out.

Based on discussions with the management of the Foundation's Toserba Cooperative which is located at Jalan Raya Ketawang Gede No. 01 Gondang Legi Malang with several fostered institutions such as Madrasah Diniyah, Madrasah Murottilil Quran, Tutoring, SMP, and SMA which are faced by cooperative management is that the cooperative management has not been able to compile financial reports, so this activity aims to provide training in preparing financial reports to cooperative administrators. With this activity, it is hoped that cooperative management can compile cooperative financial reports. It is hoped that this community service activity will be useful by giving the cooperative management the ability to compile financial reports so that the management can realize transparent and accountable cooperative governance.

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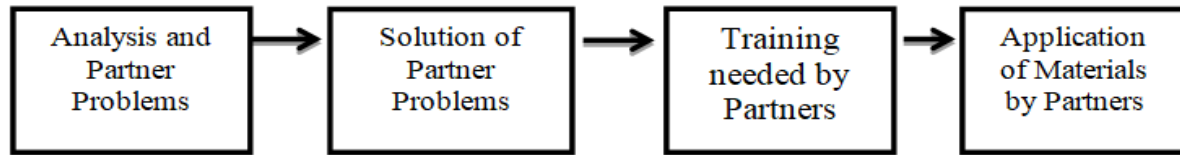
The purpose of this community activity is to (1) Increase Knowledge of the Foundation's Toserba Cooperative which is located at Jalan Raya Ketawang Gede No. 01 Gondang Legi Malang Indonesia in managing cooperatives following healthy business practices and can run a cooperative business well and (2) Improving the Skills of the Cooperative Management Cooperative Toserba

Foundation located on Jalan Raya Ketawang Gede No. 01 Gondang Legi Malang Indonesia in the field of Cooperative

Accounting so that it can do financial administration following the Toserba cooperative accounting system.

II. METHOD OF IMPLEMENTATION OF SERVICE

1. Implementation Stage



2. Analysis and Solution of Partner Problems

Partner problem analysis can be done by looking for solutions offered by proposing training to the board of the Toserba Cooperative at the Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia Foundation for developing mastery and increasing knowledge in bookkeeping and management of Toserba cooperatives. In this case, the management of the Toserba cooperative at Pondok Modern Foundation Al-rifa'ie Ketawang Gondanglegi Malang Indonesia also faces the same weaknesses. The problem that hinders the development of cooperatives from the management side is that the knowledge, skills and abilities of the board members are still inadequate. Management has not been able to carry out their duties properly, there are still cooperatives whose board members do not make enough efforts to improve their knowledge and skills. The management is less dedicated to the survival of the Toserba cooperative.

Besides, administrators of the Toserba Cooperative at Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia can develop training in bookkeeping and cooperative management to increase healthy business opportunities and also promote the welfare of the community. Bookkeeping and cooperative management training can provide insight and knowledge for cooperative administrators and members about the correct cooperative management and bookkeeping functions. There is socialization to the community so that people's knowledge about cooperatives will increase. The community can know that cooperatives are a people's economy that can provide welfare for their members. So that they are interested in joining the cooperative.

3. Agreement with the Toserba Cooperative

The next activity was to make an agreement with the Toserba Cooperative of the Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia regarding the right time and place to carry out these activities. The school provides information to all Toserba cooperative administrators, teachers who will attend the bookkeeping and cooperative management training. In this activity, the executors are the Wisnuwardhana University Malang Indonesia and the Management of the Toserba Cooperative of the Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Foundation Malang Indonesia (as partners).

4. Implementation preparation

Before community service activities are carried out, preparations must be made first, namely:

1. Conducted consultations with the leaders of the Toserba Cooperative, Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia.
2. Determine the day, date of the activity, place and equipment that need to be prepared for the implementation of the training activity.
3. Prepare training materials in the form of modules that will be distributed to the management of the Toserba cooperative at Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia
4. Carry out training in preparing financial reports. Financial report preparation training is carried out, the service team will measure the achievement of goals by:
 - a). Assistance to the management of the Toserba cooperative of the Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia in recording their business transactions and assisting in making financial reports. Assistance will be carried out by the service team.
 - b). Check the bookkeeping carried out by the management of the Toserba cooperative of the Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia Foundation periodically to ensure the conformity of bookkeeping and reporting with the applicable accounting standards.
 - c) Conduct regular checks at the Toserba Cooperative of the Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia to ensure the compliance of cooperative members as training participants in their business financial reporting.

5. Implementation of Activities

The training activity begins by introducing the importance of financial reports, the types of financial reports that must be prepared by cooperatives, and then continues with technical training in preparing financial reports. Training participants are introduced to the process of analyzing transactions, recording transactions to general journals, posting to ledgers, compiling trial balances, making adjusting journals, and preparing financial reports. This Community Service is carried out using the lecture, tutorial, and discussion method. The systematics of the implementation of service activities are as follows:

a. Lecture method

Participants are given the motivation to have an understanding of cooperatives and the preparation of

cooperative financial reports. Participants were also given an overview of the importance of preparing cooperative financial reports to achieve adequate financial administration.

b. Tutorial Method

The training participants were given material and practice in preparing financial reports. Training participants are guided to prepare cooperative financial reports.

c. Discussion Methods

Training participants are allowed to discuss problems related to the preparation of cooperative financial reports and other problems.

III. DISCUSSION

Understanding the use of the use of training programs for bookkeeping and cooperative management for the Management of the Toserba Cooperative at the Pondok Modern Foundation Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia, can increase understanding of increasing performance productivity by utilizing Information Technology. Bookkeeping and Cooperative Management Training Capabilities for Toserba Cooperative Administrators of Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia Foundation for various purposes can be used by employees for purposes outside of career interests. With a good basic knowledge of using the Microsoft PowerPoint program, it is hoped that Toserba cooperative administrators will be more creative and adept at making bookkeeping.

Toserba cooperative bookkeeping aims to advance the economic welfare of members in particular and the welfare of society in general. Improving the welfare of members is a cooperative's main program through business services. So, member services are the top priority of the Toserba cooperative compared to the general public. The bookkeeping system is part of an accounting system that specializes in recording economic transactions and events that are prepared for the preparation of financial reports. The results of this activity indicate an increase in the understanding of cooperative administrators in making correct and ordered bookkeeping.

To improve the ability of Toserba cooperative administrators in realizing the goals of the cooperative, namely the welfare of the Toserba cooperative management at Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia Foundation, namely by managing cooperative management. An orderly and tidy cooperative management is carried out through planning, organizing, actuating, and monitoring. All cooperative activities can be run well and each member is willing to take part in cooperative activities and the attention of the government can provide good motivation. The need for support from many parties of the Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia foundation to further develop cooperatives. Because the cooperative will develop if its members can move to activate the cooperative

business, it is necessary to raise awareness and the importance of the role of members in the progress of the cooperative.

IV. CONCLUSION

The implementation of this community service activity has gone according to the planned schedule. From the community service activities that have been carried out, it can be concluded that: Community service team Universitas Wisnuwardhana Malang has successfully conducted Training on Compilation of Financial Report for Department Store Cooperative, Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Foundation, Malang Indonesia. Furthermore, community service activities carried out by the University of Wisnuwardhana Malang can be said to be successful and get positive responses from participants, because the Toserba cooperative can record and carry out cooperative management properly so that it can achieve goals, besides that the results of this service activity not only improve the abilities of the management cooperatives in making bookkeeping and cooperative management but can also be applied in other fields such as making accounting teaching materials for students of the Pondok Modern Al-Rifa'ie Foundation Ketawang Gondanglegi Malang Indonesia and this activity can expand understanding in the Training of Bookkeeping and Cooperative Management for the Board of the Pondok Foundation's Toserba Cooperative Modern Al-Rifa'ie Ketawang Gondanglegi Malang Indonesia to increase productivity in supporting careers. There needs to be further training on finance or other training materials to see the benefits of the training results that have been felt by the Toserba cooperative, Pondok Modern Al-Rifa'ie Ketawang Gondanglegi Foundation, Malang Indonesia.

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