

THE IMPROVEMENTS OF ACCOUNTING PROFICIENCY AMONG FEMALE FARMERS IN WIRONANGGAN VILLAGE, GATAK DISTRICT, SUKOHARJO REGION.

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Abstract

The objective of this Community Empowerment Program is to improve the human capital within the Women Farmers Group (KWT) of Wironanggan Village, Gatak District, Sukoharjo Region. Due to limitations in financial management and human resources, the KWT management is facing difficulties. Therefore, this activity aims to provide training and mentorship specifically in the areas of creating financial reports and monitoring financial performance for KWT. This activity is anticipated to stimulate a growth in the human resource capability to handle financial matters within the company. This activity utilizes an approach that involves training individuals in the preparation of financial reports and the identification of the complete KWT organizational process in order to determine key performance measurement indicators.

Kata kunci: Human Resources, Performance, Financial Statements, Women Farmers Group

1. INTRODUCTION

Indonesian farming communities exhibit a proclivity for experiencing poverty (WorldBank, 2001; Stalker, 2008). The lives of farmers have grown progressively challenging due to the substantial influx of imported agricultural and plantation products (BPS, 2011). The primary issue in competition is in the lack of diversity and innovation in agricultural products in Indonesia. Indonesian farmers continue to require advice and support from the Government in order to ensure that their agricultural products remain aligned with contemporary advancements.

Enhancing the quality of agricultural and plantation management can be achieved through the modernization of agricultural management practices. The concept of modernization encompasses not only the amount of agricultural goods, but also the quality of the products themselves (Herdiani, 2016). It is crucial to prioritize the quality of agricultural products as it can enhance the appeal of locally produced goods to home consumers.

The Indonesian government has implemented a program aimed at empowering women farmers in order to enhance their quality of life. This initiative has been introduced by the Ministry of Agriculture of the Republic of Indonesia. The initiative has been implemented in Wironanggan Village, Gatak District, Sukoharjo Regency since 2014. The initiative aimed at enhancing farmers' production is disseminated by the Central Java Provincial Agriculture Office. To implement this program, the Wironanggan Village Government has established an organization known as the Farmer Women Group (KWT). The primary purpose of this organization is to provide socialization and training to the wives of farmers. The aim is to enhance their productivity in assisting their husbands with agricultural and livestock

management, thereby contributing to the improvement of their household economy.

The KWT initiative received support from the Sukoharjo Regency Agriculture Office. In addition to its role as a friend, the Sukoharjo Regency Agriculture Office is responsible for delivering instruction on contemporary breeding, upkeep, and livestock methodologies. The progression of operations indicates that KWT has undergone a substantial growth, as evidenced by its establishment of savings and loan units specifically catering to the spouses of farmers.

The growth of KWT's business has intensified over the past six months. Upon its initial formation, the group has generated a multitude of diverse plants. The organization has implemented contemporary farming techniques. Every farmer's house is adorned with inventive plants that are created without compromising a significant amount of area, utilizing plant holders constructed of paralons. The group has expanded its company by establishing a savings and lending enterprise specifically for the wives of the local farmers.

The implementation of KWT encountered issues in its fiscal administration. The current financial management model is not suitable for serving as an accountability report that adheres to the regulations of the Government Program. The Sukoharja Regency Agriculture Office faces challenges in supporting the financial transparency of KWT due to resource constraints. Effective financial administration reporting at KWT necessitates the presence of facilitators who provide guidance and training to managers, enabling them to produce improved financial and administrative reports.

This community service proposal aims to offer training and support to KWT administrators in the field of financial management. The goal is to analyze the organization's financial processes and identify the crucial indicators of financial performance. The training and mentorship are anticipated to enhance the transparency and accountability of management at KWT.

2. IMPLEMENTATION METHOD

This service activity is conducted through multiple stages, which include:

Phase I. Evaluation of the Managerial Processes of KWT

The purpose of this stage is to assess the execution of management in KWT Wironanggan village, Gatak District, Sukoharjo Regency, and address the most pressing issues. The current state of financial management remains traditional, devoid of any technological integration. Introducing technology to KWT administrators will enhance the effectiveness and efficiency of village government implementation.

Phase II. Training and Mentoring

The intention of this period is to enhance the human resource capabilities of KWT management in regards to effective financial bookkeeping techniques, in order to ensure the provision of reliable financial information. Furthermore, the administrators had training in the utilization of information technology, specifically in the proficient usage of the Microsoft Excel software for the purpose of creating financial management reports.

Phase III: Monitoring

The intended effect of this point is to coordinate the outcomes of the learning process and its roll-out in the financial management of KWT management. At this stage, success can

be measured by the enhanced accountability of information and the greater involvement of the community in program development.

3. RESULT

The initial step of the project commenced with the execution of a survey and preliminary interview of the activity at the KWT secretariat on April 18, 2016. This work persisted by collaborating with many relevant stakeholders regarding the financial challenges encountered, the present opportunities, and the financial status of KWT. The outcome of this operation was the identification of a series of metrics for evaluating KWT's financial performance. Table 1 provides a more comprehensive overview of the performance measurement instrument.

Table 1. KWT Financial Performance Measurement Instrument

No	Measurement Items	Score	Remarks
1	All policies are based on the agreement of all members and applicable regulations.		
2	There is no unofficial giving/withholding of money from anyone in any KWT activity.		
3	All financial receipts and expenditures are known by the KWT management and conveyed to all members.		
4	All receipts and expenditure transactions are recorded and archived.		
5	Financial reports are reported periodically (at least once a month)		
6	Bank account using the name of the organization instead of the personal name		
7	The withdrawal of funds in the account is authorized by the chairman and treasurer, and is reported to the members.		
10	Regular cash opname (with a minimum frequency of once every 3 days)		
11	The summary of financial statements is posted on an information board that can be accessed by the entire community.		
Total Score (TS)			

Scoring conditions:

Already : 1
No : 0

Determination of performance based on score:
1 – 6 : Inadequate
7 – 9 : Adequate
10 -11 : Excellent

The second stage involves conducting training on the process of preparing financial statements for KWT management on June 21, 2016. The training outcomes demonstrate that KWT administrators possess the capability to produce satisfactory financial accountability reports in compliance with the regulations governing the utilization of Government aid funds. Furthermore, this training led to the development of a collection of financial accountability report structures that are straightforward for administrators to comprehend. The findings of the

financial statement analysis are reported in the next section.

In the third stage, the task is to oversee and supervise KWT's financial reporting procedure. The service team carried out monitoring for this activity between August 20, 2017 and September 15, 2017, resulting in four observations. Initially, the management demonstrates the capability to diligently and consistently document daily transactions in compliance with the regulations of government fund responsibility. Furthermore, KWT management should enhance transparency regarding the organization's finances by offering financial accountability reports that are readily accessible to members and other stakeholders. Furthermore, KWT management has the potential to enhance the synchronization of financial management with other members and stakeholders involved in the advancement of organizational revenue derived from organizational endeavors. Furthermore, there has been a rise in proficiency in information technology in the administration of KWT. This is anticipated to enable effective planning, proper supervision of program implementation, and a focus on enhancing services for fundamental community rights. These efforts aim to enhance public services in rural areas. The appendix contains all the documentation related to the implementation.

4. CONCLUSION

This community service initiative aims to enhance the KWT management's ability to effectively handle the organization's financial matters. The outcomes of this activity demonstrate a notable enhancement in the knowledge and competencies of KWT management in regards to accounting for organizational finances and effectively and efficiently managing organizational resources. Moreover, KWT administration should enhance collaboration with diverse stakeholders, including financial institutions (NGOs), local governments, and the federal government. Enhancing collaboration would broaden the range of KWT activities, hence generating economic advantages for all participants.

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1. Construct of the Financial Statement

KELOMPOK WANITA TANI DESA WIRONINGGAN KECAMATAN GATAK KABUPATEN SUKOHARJO																
BUKU PENERIMAAN DAN PENGELUARAN																
PERIODE																
No	Tgl	Uraian	Penerimaan				Kas yang Ditrak	Nomor	Pengeluaran					Jumlah Pengeluaran	Komulatif Pengeluaran	Saldo Kas
			Luran Anggota	APBOES	APBO	APBN			Penerimaan Kumulatif	Operasional	Pertemuan/ Penyuluhan	Pelatihan	Pekerjaan Lapangan			
1																
2																
3																
4																
5																
6																
7																
8																
9																
		Jumlah bulan ini														
		Jumlah komulatif s/d bln ini														
		Total Penerimaan												Total Pengeluaran	Rp	
														Saldo Kas	Rp	

DISUSUN OLEH
Berahara KWT

DIPERIKSA OLEH
Ketua KWT

2. Documentations

	<p><u>Location :</u></p> <p>KWT Secretariat of Wironanggan Village</p> <p><u>District</u></p> <p>Gatak</p> <p><u>Activities:</u></p> <p>KWT bookkeeping training</p>
	<p><u>Location:</u></p> <p>KWT Secretariat of Wironanggan Village</p> <p><u>District</u></p> <p>Gatak</p> <p><u>Activities:</u></p> <p>KWT bookkeeping training</p>
	<p><u>Location:</u></p> <p>KWT Secretariat of Wironanggan Village</p> <p><u>District</u></p> <p>Gatak</p> <p><u>Activities:</u></p> <p>KWT bookkeeping training</p>



Location:
KWT Secretariat of
Wironanggan Village

District
Gatak

Activities:
Final monitoring of
KWT Bookkeeping in
Wironanggan Village