

TRAINING IN ACCOUNTING INFORMATION SYSTEMS (FLOWCHARTS) ON THE FINANCIAL STATEMENTS OF UKM BELADIRI UIN KH. ABDURRAHMAN WAHID PEKALONGAN

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Abstract

Based on the situation analysis, it is known that currently the SME Martial Arts organization at UIN KH. Abdurrahman Wahid Pekalongan there are many members who do not know about how to make *flowcharts* in financial statements. The purpose of this service activity is to increase members' knowledge about *flowchart* images and symbols in financial reports, to help members be able to practice making *flowcharts*. The method used in the implementation of this activity is to use a joint training approach that is carried out directly or face to face and a question and answer session where the service team gives several questions and then the members answer them or vice Versa. The results of this service concluded that 90% of the participants who had attended the training understood this. From the training they interpreted that *flowcharts* mean a kind of chart that contains certain symbols to describe the relationship between a process and other processes in a work program, while others mean that the shape of a *flowchart* is almost similar to an organizational structure but there are several symbols that must be known in its manufacture.

Keywords: *Flowchart*, organization, UKM martial arts

Abstract

Based on the analysis of the situation, it is known that currently the Organization of SME Beladiri at UIN KH. Abdurrahman Wahid Pekalongan has many members who do not know about how to make flowcharts in financial statements. The purpose of this service activity is to increase members' knowledge about flowchart drawings and symbols in financial statements, to help members to be able to practice flowchart making. Methods used

in the implementation of this activity, namely using a joint training approach which is carried out directly or face-to-face and a question and answer session, namely the service team gives several questions and then the members answer them or vice versa. The results of this service concluded that 90% of the participants who had attended the training understood this. From the training, they interpreted that a flowchart means a kind of chart that has several certain symbols to describe the relationship of a process with other processes in a work program, while others mean that the shape of a flowchart is almost similar to an organizational structure but there are several symbols that must be known in its manufacture.

Keywords: *Flowchart, organization, self-sustaining SME*

INTRODUCTION

The Beladiri Student Activity Unit or commonly abbreviated as UKM Beladiri was founded by UIN KH. Abdurrahman Wahid Pekalongan as a forum for students who want to develop their talents and potential skills in the field of sports. Ukm Beladiri has its establishment on January 19, 2022, the establishment of this UKM is motivated by the separation of divisions or sports from UKM Sport UIN KH. Abdurrahman Wahid Pekalongan. In the organization there are three divisions of martial arts, namely taekwondo, martial arts, and karate, if you look at the three of them have differences in terms of knowledge and moves, taekwondo is a martial arts science originating from South Korea and its technique uses feet and hands which are used as weapons to conquer their opponents, the second is silat or commonly known as pencak silat is a martial arts science originating from Indonesia itself and is included in Betawi culture, in Indonesia silat is not only used as a martial arts science but also as a custom of the Betawi community which is used as a door bar at weddings (Marjanto & Widjaja, 2020). Meanwhile, karate is a branch of martial arts originating from Japan which is slightly influenced by the Chinese martial art Kenpo and its technique is almost the same as taekwondo, but initially this martial art was referred to as Tote when it was first brought into Japan via Okinawa and began to develop in *the Ryukyu Islands* (Osman Nur Matutu et al., 2019).

Basically, man has a desire to protect himself and his life, for which society cannot be separated from its physical activities anytime and anywhere. In the past before the existence of modern weapons such as pistols, swords, cannons, etc., in defending their lives from enemy attacks, humans only relied on martial arts with their bare hands and the courage that existed in each of them, but at that time martial arts had not developed as it is today which has a variety of moves and techniques.

Information systems that help operational decisions are known as accounting information systems (Waluyajati & Latifah, 2020). An information system is an arrangement of people, activities, data, networks and technologies that are connected and function to support and improve the daily operations of an organization (Endaryati, 2021).

The accounting information system (SIA) is a preparation for coordinating resources for the management of inputs in the form of economic data into a financial information that is used to carry out the activities of an entity and provide accounting information for interested parties (Mulyani, 2012). *Flowchart* in accounting information systems is an analytical technique used to describe several aspects of the information system in a clear, concise, and logical way (Hasan et al., 2020). In this case, *the flowchart* on the UIN KH Martial Arts UKM. Abdurrahman Wahid Pekalongan can be used as a system to facilitate the preparation of financial statements as a document in the procedures for beladiri UKM activities. However, not all Student Activity Units have a good and correct financial statement recording system, as does Beladiri UKM.

Problems in preparing financial statements are also experienced by UKM Beladiri Beladiri UIN KH. Abdurrahman Wahid. The process of recording and bookkeeping financial reports still uses simple and poorly structured books, the recording consists of only two simple columns, namely the "income" column and the "expenditure" column. This is because human resources do not have knowledge and understanding of accounting information systems (*flowcharts*) in the preparation of financial statements (Jubaedah et al., 2021). In addition, there are also no specific provisions or rules regarding the guidelines for recording financial statements. So there is a need for direction regarding recording based on the accounting information system (*flowchart*).

There are many factors that can explain the accounting information system (*flowchart*) to be very important, especially among members of Beladiri SMEs. According to information systems students, SIA smells of accounting so accounting students only learn SIA. Even though *the flowchart* information system does not always talk about accounting or finance (Mulyani, 2012). Regardless of who is supposed to study accounting information systems (*flowcharts*), actually accounting knowledge is indeed very influential for daily life (Zenabia et al., 2022). Therefore, it is important for students to know the accounting information system (*flowchart*) as one of the provisions in the world of work after graduation, both in macro and micro companies, or even companies managed by individuals (Nasihin & Faddila, 2021).

Related to the above problems, the solution offered or how to solve the problem is to provide education in the form of knowledge of understanding to members of Beladiri SMEs regarding the accounting information system (*flowchart*) for recording and bookkeeping the financial statements of Beladiri SMEs, providing training in accounting information systems (*flowcharts*) to members of Beladiri SMEs to record financial statements and provide socialization to members of Beladiri SMEs regarding the urgency of SIA for the corporate world.

METHOD OF IMPLEMENTATION

Implementation of the accounting information system (*flowchart*) training program for members of the UIN KH Defense UKM. Abdurrahman Wahid went through several

stages that have been carried out, including being able to be described in the following flow:

1. Preparatory Stage

At the preparation stage, the service team carried out an observation to prepare what needs or tools were needed to carry out an accounting information system (*flowchart*) training program for members of the UIN KH Defense UKM. Abdurrahman Wahid Pekalongan. The stage of needs analysis is to collect data related to the needs of the accounting information system that will be made later, in this training requires data on the flow of financial statements from an agency or organization (Purnama & Estiyanti, 2021). This analysis was carried out through observations and interviews with several members of the Beladiri UKM UIN KH. Abdurrahman Wahid Pekalongan. After the observation was made, we made a permit to the head of the Beladiri UKM regarding the implementation of the Accounting Information System (*flowchart*) training. In addition to observation and licensing, it is continued by preparing material that will be delivered at the training and making roundup of the event used at the event.

2. Implementation Stage / Implementation of Activities

At this stage, a presentation and education was carried out regarding the accounting information system (*flowchart*) and its uses, which was then continued with training to all participants (members of Beladiri UKM). After that, to improve the understanding of the use of accounting information systems (*flowcharts*) followed by a question and answer session and a joint discussion and ended with an evaluation of the shortcomings and advantages of the training activities.

In the accounting information system (*flowchart*) training activities, members of the Beladiri UKM actively participate in each roundup of activities. So that the involvement of participants and the active role of the implementation team in this entire activity can provide benefits in accordance with the expected goals.

In addition, the table below shows the division of tasks in this service activity:

Table 1. Division of Service Duties

No.	Subject	Criterion	Information
1	Preparation	Eko Pujiyanto	Service Team
2	Counseling and Socialization of the Use of Accounting Information Systems (<i>Flowcharts</i>) in Financial Statements in Ukm Beladiri UIN KH. Abdurrahman Wahid Pekalongan	Intan Ayu Anggraini Tri Murtia Ningrum	Service Tea
3	Training on Accounting Information Systems (<i>Flowchart</i>) on	Eko Pujiyanto Intan Ayu Anggraini	Service Team

	Financial Statements in Ukm Beladiri UIN KH. Abdurrahman Wahid Pekalongan	Tri Murtia Ningrum	
4	Activity Evaluation	Tri Murtia Ningrum	Service Team
5	Activity Report Generation	All The Team	Service Team

RESULTS AND DISCUSSION

The findings and discussion of the Accounting Information System (*Flowchart*) Training service for Martial Arts SME Organizations as part of the practice of making financial statements are as follows:

1. Time and Place

The activities carried out by the Service Team took place at Campus II UIN KH. Abdurrahman Wahid Pekalongan, Central Java. The implementation of this service was held on Thursday, June 2, 2022 in the FEBI UKM room, starting at 14.00-17.00 WIB.

2. Participants

Member of UKM Beladiri UIN KH. Abdurrahman Wahid Pekalongan is the subject of this service program which covers three divisions, namely taekwondo, martial arts and karate. The following table shows the list of participants who took part in the service program along with their respective divisions.

Table 2. List of Trainees

No.	Participant Name	Division
1	Prasetyo Raharjo	Taekwondo
2	Shafi'il Anam	Pencak Silat
3	Mila Riska Princess	Pencak Silat
4	Rheina Princess	Karate
5	Adinda Izatul Karimah	Martial arts
6	Rizky Azilian Divanov	Taekwondo
7	Salsabila Natasya	Karate
8	Mahin Primary	Pencak Silat
9	M. Ridwan	Karate
10	Rizky Fafa	Pencak Silat
11	Aditya Harlan	Taekwondo
12	Elang Wijaya Saputra	Karate

13	Zahra Kartika	Pencak Silat
14	Ulul Albab	Pencak Silat
15	Suciati	Taekwondo

3. Equipment

Laptops, photocopies of materials, ATK are used by the service team as a medium for this training, and it is hoped that the service procedures will run well using this equipment. There are several members of Beladiri UKM who help prepare the equipment. Then the main speaker is carried out by the service team as an opening word before the start of the training, and the second speaker is carried out by one of the members as a sign that the members are willing to take part in this training.

4. Implementation of Devotion

The implementation of this service program is a series of well-organized and pre-planned events. Therefore, to ensure that the team is active in participating, the service team provides some materials and a question and answer session after completing the training material.

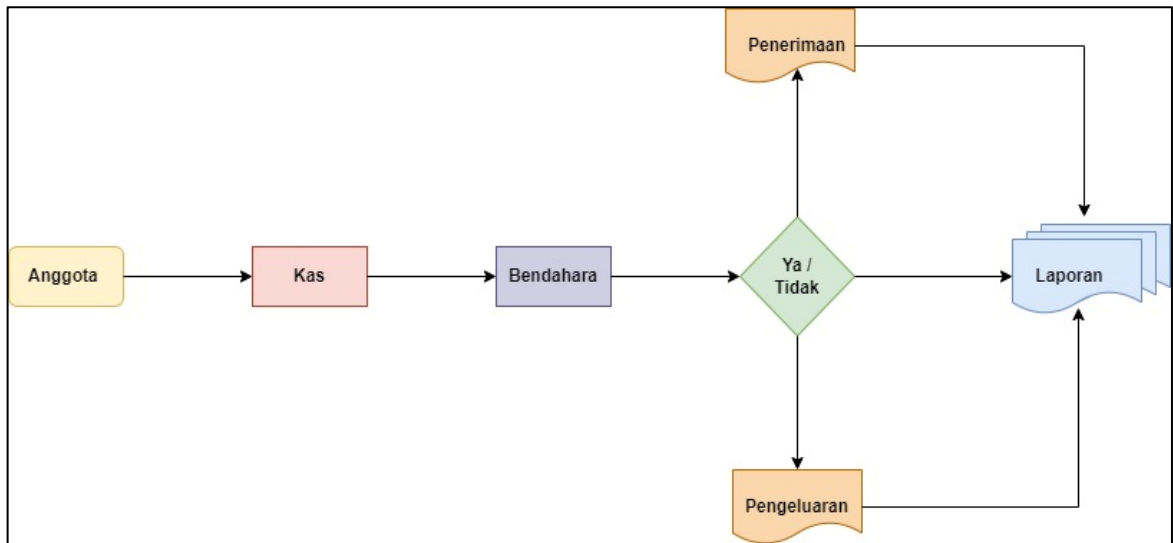
a) Preparation

As part of *the flowchart training*, this training activity is the implementation of activities carried out by the service team as well as assistance in the accounting information system (*flowchart*) at Beladiri SMEs. Before starting the training process, the implementer of the activity conducts scenario analysis and object observation, as well as coordination with the members involved in the training process, then the service provider makes material that is relevant to the problem to be discussed.

b) Implementation

The implementation of this activity is carried out after all the necessary preparations have been prepared by the service team, but the technical training is only divided into one session because the number of members is not too large. The meeting was held in the FEBI UKM room on Thursday, June 2, 2022, starting at 14.00-17.00 WIB. In the first 15 minutes of the start of the event, it was used as the opening time of the service team, after which it was followed by the opening of one of the members of the Beladiri UKM along with the introduction of the members one by one. The first material presented is related to the *flowchart* description, then for the second material, namely about the use of *flowcharts* in making financial reports in an organization or agency, after that the third to completion material is used for *flowchart* training delivered by the service team, closing, and group photo sessions.

Figure 1. One Simple *Flowchart* Material



Below are attached the activities that occurred during the service program in the FEBI UKM room:

Table 3. *Event Rundown*

Day	Time	Activities	Person in Charge
Thursday, June 2, 2022	14.00-14.15	Preparation	Service Team
	14.15-15.00	Accounting Information System <i>Education (flowchart)</i>	Eko Pujiyanto Intan Ayu Anggraini
	15.00-16.00	Accounting Information Systems <i>(Flowchart) Training</i>	Tri Murtia Ningrum
	16.00-16.30	Discussion and Q&A	Service Team
	16.30-17.00	Closing	Service Team



Figure 2. Training Implementation

c) Evaluation

The last stage carried out before closing is to give questions to 15 participants related to the training that has just been carried out with the aim of knowing what benefits participants get from the implementation of the service program carried out by the service team, so that the service team knows that the participants already understand the material that has been delivered.



Figure 3. Session Q&A and Closing

CONCLUSION

Based on the results of the implementation of the service that has been carried out by the service team about increasing the making of *flowcharts* in the financial statements of UKM Beladiri UIN KH. Abdurrahman Wahid Pekalongan, it can be concluded that 90% of the participants who have attended the training understand this. From the training, they interpreted that a *flowchart* means a kind of chart that has several certain symbols to describe the relationship of a process with other processes in a work program, while others mean that the shape of a *flowchart* is almost similar to an organizational structure but there are several symbols that must be known in its manufacture.

Based on the results of this service, it is very important to provide training to organizations on how to make *flowcharts* for financial statements because if you look at it, there are still many members who do not understand *flowcharts*, especially members who come from the teacher training department. This is done as a service activity to increase the knowledge of members of the organization about the *flowchart* picture and how it is made.

Suggestion

1. The chairman and treasurer in the Beladiri SME organization must be able to increase the understanding of *the flowchart* as well as other members.

2. Holding a webinar that discusses *flowchart* material held by the Beladiri UKM organization and other organizations, because members of other organizations must also know how to picture and how to make a good flowchart and benar.

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