

## PKM Assistance and Implementation of SAK EMKM in the Financial Statements of Aulia Snack MSME in Suboh Situbondo

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**Abstract**—UMKM Aulia Snack, located in Suboh, Situbondo, has great potential in the snack food industry. However, these MSMEs face challenges in managing financial reports that are accurate and in accordance with applicable accounting standards. Limited understanding of the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) is one of the main obstacles in preparing informative and reliable financial reports. The Student Creativity Program (PKM) aims to provide assistance and implement SAK EMKM in the financial reports of UMKM Aulia Snack. Through this program, the PKM team will carry out a series of activities including training, workshops and intensive assistance in preparing financial reports. This program is expected to improve the understanding and skills of MSME managers in preparing financial reports in accordance with SAK EMKM, so that these reports can be used as a more effective decision-making tool, as well as creating financial reports that are neater, structured and accountable. In this way, Aulia Snack MSMEs will have better abilities in managing finances and have the potential to increase access to formal sources of financing.

**Keywords**—financial reports, mentoring, MSME development

### 1 Introduction

Micro, Small, and Medium Enterprises (MSMEs) are the backbone of the Indonesian economy, contributing more than 60% of the national GDP and absorbing around 97% of the workforce. However, despite their significant contribution, MSMEs often face various obstacles in managing their businesses, especially in preparing accurate financial statements that comply with applicable standards. One of the relevant accounting standards for MSMEs in Indonesia is the Financial Accounting Standards for Micro, Small, and Medium Entities. (SAK EMKM). SAK EMKM is designed to simplify the financial reporting process for MSMEs, so they can prepare financial statements that are reliable and easily understood by various stakeholders. However, the implementation of SAK EMKM still faces various challenges, especially due to the lack of understanding and skills among MSME actors [1].

Aulia Snack MSME in Suboh, Situbondo, is one example of an MSME that faces difficulties in preparing financial statements in accordance with SAK

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EMKM. As a business engaged in the production and sale of snacks, Aulia Snack needs neat and accurate financial statements to better manage its business finances, gain the trust of stakeholders, and improve access to formal financing sources [2].

Assistance in the implementation of SAK EMKM at Aulia Snack MSME becomes very important. Through this mentoring, the owner and staff of Aulia Snack will receive training and technical guidance in preparing financial statements in accordance with SAK EMKM. Additionally, this mentoring also aims to enhance their understanding of the importance of transparent and accurate financial statements in supporting business sustainability [3]. This Student Creativity Program (PKM) is proposed to provide guidance and implementation of SAK EMKM in the financial reports of Aulia Snack's SMEs. This activity is expected to help Aulia Snack in preparing more organized and structured financial reports, enhance the skills and understanding of staff in the field of accounting, and make a tangible contribution to improving the quality of financial management of MSMEs in Indonesia [4]. With this background, the PKM Assistance and Implementation of SAK EMKM in the Financial Statements of Aulia Snack UMKM in Suboh Situbondo is expected to become a concrete solution in helping UMKM overcome the challenges in preparing financial reports. finance, thereby supporting the growth and sustainability of their business in the future.

## **2 Method**

### **A. Implementation Stages**

The implementation stages explain the phases or steps in executing the proposed solution to address the partner's issues. A complete description of the implementation method section to address the issues according to the following stages [5].

- 1) Initial Survey and Needs Identification: Conducting an initial visit to UMKM Aulia Snack to understand the existing financial and operational conditions. The team will identify specific needs related to financial reporting and understanding of SAK EMKM.
- 2) Preparation of Training Modules and Materials: Developing training materials to be used in the mentoring, including practical guidelines on the application of SAK EMKM. These modules will be tailored to the characteristics and needs of Aulia Snack's MSME.
- 3) Coordination with Relevant Parties: Arranging the schedule for training, workshops, and mentoring with the management of Aulia Snack and other parties involved in the program's implementation.
- 4) Basic SAK EMKM Training: Conducting basic training for the management of Aulia Snack on the concepts, objectives, and importance of SAK EMKM. This training will cover basic accounting principles and the structure of financial reports according to SAK EMKM.
- 5) Financial Report Preparation Workshop: Conducting a more practical workshop, where the management of Aulia Snack will be guided in preparing SAK EMKM-based financial reports. This workshop will discuss the preparation of income statements, balance sheets, and notes to the financial statements.

- 6) Simulation and Case Studies: Providing simulations of financial statement preparation and case studies relevant to the conditions of Aulia Snack's SMEs, to reinforce the understanding and skills that have been acquired [6].

For partners who are not economically/socially productive, state the stages or steps taken to implement solutions for the specific problems faced by the partners. The implementation of these solutions is carried out systematically, covering health services, education, security, social conflicts, land ownership, clean water needs, illiteracy, and others [7].

## **B. Partner Participation**

Partner participation in the SAK EMKM assistance is very important to ensure the success of the program. Partners can come from various parties, such as:

- 1) Government: Cooperatives and SMEs Office, Ministry of Finance, or other government agencies related to SME development.
- 2) Non-Governmental Organizations (NGOs): Organizations that focus on empowering SMEs.
- 3) Higher Education Institutions: Economics or Accounting faculties that have community service programs.
- 4) Accounting Consultant: A professional with expertise in the field of accounting.

## **C. Division of Roles**

The implementation stages explain the steps or procedures in executing the proposed solution to address the partner's issues. A complete description of the implementation method section to address the issues according to the following stages.

- 1) For partners engaged in productive economic activities and aiming towards productive economics, the implementation method related to the stages in at least 2 (two) different fields of problems addressed by the partner, such as:
  - a. Problems in the field of production.
  - b. Problems in the field of management.
  - c. Problems in the field of marketing, and others.
- 2) For partners who are not economically/socially productive, state the stages or steps taken to implement solutions for the specific problems faced by the partner. The implementation of these solutions is carried out systematically, covering health services, education, security, social conflicts, land ownership, clean water needs, illiteracy, and others.

In the section on partner participation, describe in one or more paragraphs how the partners participate in the implementation of the program. In the section on role distribution, describe in one or more paragraphs the roles and tasks of each team member according to their competencies and the assignments of the students.

## **3 Findings And Discussion**

The Student Creativity Program (PKM) focused on mentoring and implementing the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) at Aulia Snack MSME in Suboh, Situbondo has reached its final stage. This activity aims to improve the quality of Aulia Snack's financial

reports so that they can provide more accurate and relevant information for business decision-making.

#### **A. Solution A**

Describe the implementation process of Solution A

Preparation Stage

- 1) Needs Identification: An initial visit was made to UMKM Aulia Snack to understand the initial condition of the financial recording system used. In this stage, interviews were conducted with the owner to identify issues and needs related to the implementation of SAK EMKM.
- 2) Program Planning: After the needs analysis, the PKM team developed a work plan that includes objectives, methods, and implementation schedules. This plan is tailored to the conditions and needs of SMEs.

#### **B. Solution B**

Describe the implementation process of Solution B

Socialization and Training Stage

- 1) Introduction to SAK EMKM: The PKM team held a socialization session to introduce SAK EMKM to the owners and managers of Aulia Snack SMEs. The socialization material covered the definition, benefits, and structure of SAK EMKM, as well as the importance of this standard in SME financial management.
- 2) Financial Recording Training: Intensive training was conducted on financial recording techniques in accordance with SAK EMKM. This training involved hands-on practice, such as recording daily transactions, grouping accounts, and preparing basic financial reports.

#### **C. Solution C**

Describe the implementation process of Solution C

Implementation Support Stage

- 1) Financial Recording Practice: The PKM team directly accompanies the UMKM owners in applying financial recording methods according to SAK EMKM. In this stage, every transaction that occurs is recorded with guidance and supervision from the team, ensuring that all recordings are done correctly and consistently.
- 2) Preparation of Financial Statements: After the recording is running smoothly, the PKM team assists SMEs in preparing financial statements, including the income statement profit and loss statement, balance sheet, and cash flow statement. Each report is evaluated and revised until it meets the SAK EMKM standards.

#### **D. Program Evaluation**

The purpose of this program evaluation is to measure the success of the mentoring and implementation of SAK EMKM at Aulia Snack SMEs, identify areas that need improvement, and provide recommendations for similar programs in the future.

##### **Evaluation of Goal Achievement**

- 1) Main Objective: The main objective of this program is to enhance the understanding and capabilities of Aulia Snack's SMEs in applying SAK EMKM to their financial statements.
- 2) Results: The program successfully achieved its main objective with a significant improvement in the owners' understanding of SAK EMKM and their ability to prepare financial statements in accordance with the standard.

### **Evaluation of Implementation Effectiveness**

- 1) Application of SAK EMKM: During the mentoring, Aulia Snack's SMEs successfully implemented financial recording and prepared financial statements in accordance with SAK EMKM. The evaluation shows that the reports prepared were more structured and accurate compared to before the program started.
- 2) Effectiveness of Training: The training provided was deemed effective by the UMKM owners. Their understanding and skills in simple accounting and SAK EMKM significantly improved. Hands-on practice exercises helped reinforce the knowledge provided.

### **Evaluation of Implementation Efficiency**

- 1) Time and Resource Utilization: The program was carried out according to the planned schedule, although some adjustments were made to accommodate the time constraints of the MSME owners. The use of resources, whether in the form of time, effort, or training materials, was deemed efficient and targeted.
- 2) Obstacles and Their Handling: Although there were obstacles such as initial resistance to change and time constraints, the solutions provided, such as schedule flexibility and a personal approach in socialization, successfully addressed these obstacles well.

### **Program Impact Evaluation**

- 1) Impact on Financial Management: The implementation of SAK EMKM has had a positive impact on the financial management of Aulia Snack's MSME. The UMKM owner now has more accurate and informative financial reports, which can be used for better business decision-making.
- 2) Improvement of MSME Capacity: In addition to the direct impact on financial reports, this program also enhances the capacity of MSME owners to manage their businesses more professionally. The knowledge gained is expected to be applied sustainably.

### **Evaluation of Satisfaction and Feedback**

- 1) Satisfaction of MSME Owners: The owner of Aulia Snack MSME provided positive feedback regarding this mentoring program. They feel helped by the provided assistance and recognize the benefits of implementing SAK EMKM in their financial reports.
- 2) Recommendations for Improvement: Based on the evaluation results, MSME owners recommend further training in the future to deepen their understanding of other aspects of financial management that may not have been covered in this program.

### **Program Sustainability Evaluation**

- 1) Implementation Continuity: The evaluation shows that MSME owners are committed to continuing the application of SAK EMKM in their financial reports. This program has provided a strong foundation for the sustainability of good accounting practices in those SMEs.
- 2) Follow-up: As a follow-up, it is recommended that there be continuous monitoring by external parties, such as consultants or SME support institutions, to ensure that the implementation of SAK EMKM continues to run well.

### **Overall Evaluation**

- 1) Program Success: Overall, this program can be considered successful in achieving the set objectives. This success is demonstrated through the improvement in the quality of financial reports for UMKM Aulia Snack and the enhancement of the owner's capacity to manage finances.
- 2) Areas for Development: Although this program has been successful, there are still several areas that can be developed, such as the introduction of more modern digital-based accounting technology to improve the efficiency and accuracy of financial record-keeping in the future.

#### **Discussion / Follow-up Program**

The follow-up program after the implementation of the PKM Assistance and SAK EMKM Implementation solutions on the Financial Reports of UMKM Aulia Snack in Suboh, Situbondo, aims to ensure the sustainability and development of the achieved results. Here is a discussion on the follow-up program that can be implemented:

#### **Continuous Monitoring and Evaluation**

- 1) Objective: To ensure that the implementation of SAK EMKM at Aulia Snack MSME runs consistently and does not revert to the old recording system.
- 2) Steps:
  - a) Periodic Visits: Conduct periodic visits to SMEs to monitor the progress of SAK EMKM implementation. These visits can be conducted every 3-6 months.
  - b) Financial Report Review: Regularly review the financial reports prepared by SMEs to ensure their compliance with SAK EMKM standards.
  - c) Evaluation and Updates: Based on monitoring results, conduct evaluations and provide feedback for further improvements or adjustments if necessary.

#### **Advanced Training**

- 1) Objective: To deepen the knowledge and skills of MSME owners in the fields of accounting and financial management.
- 2) Steps:
  - a) Advanced Training Topics: Providing advanced training on topics such as financial management, financial statement analysis, and the use of accounting software.
  - b) Workshops and Case Studies: Organizing more practical workshops with case studies relevant to the conditions of Aulia Snack MSME, so they can practice and directly apply the knowledge gained.
  - c) Collaboration with Accounting Experts: Partnering with accounting experts or financial consultants to provide more in-depth and professional training.

#### **Development of Digital Accounting Systems**

- 1) Goal: To improve efficiency and accuracy in financial recording and reporting through the use of technology.
- 2) Steps:
  - a) Use of Accounting Software: Introducing and training the use of simple accounting software suitable for MSME scale, such as affordable and easy-to-use cloud-based applications.

- b) Implementation of Digital Systems: Assisting MSMEs in implementing digital financial recording systems that can be integrated with SAK EMKM.
- c) Technology Training: Providing technology training to ensure that MSME owners and employees can use this system effectively.

#### **Assistance in Financial Decision-Making**

- 1) Purpose: To ensure that business decisions made by SMEs are based on accurate financial analysis.



Figure 1. mentoring and signing contracts with partners.

#### **2) Steps:**

- a) Financial Consultation: Providing periodic financial consultation services, where SMEs can seek advice regarding investment decisions, cash flow management, and other financial strategies.
- b) Financial Analysis: Assisting SMEs in analyzing their financial statements, such as profitability, liquidity, and operational efficiency analysis, which can serve as a basis for decision-making.
- c) Business Plan Development: Supporting SMEs in developing long-term business plans based on solid financial data.

#### **Documentation and Publication of Success**

- 1) Goal: To document and publish the success of SMEs in implementing SAK EMKM, which can serve as inspiration for other SMEs.

#### **2) Steps:**

- a) Progress Documentation: Create comprehensive documentation of the progress and results achieved by Aulia Snack SMEs after implementing SAK EMKM.
- b) Publication of Case Studies: Write case studies or articles that publish the success of Aulia Snack SMEs in applying SAK EMKM, which can be published through social media, websites, or in SME seminars.

- c) Result Presentation: Invite Aulia Snack SMEs to present their results and experiences at training events or seminars organized by SME mentoring institutions or business associations.

#### **Evaluation and Program Improvement**

- 1) Objective: To continuously improve the mentoring program based on the experiences gained and feedback from SMEs.
- 2) Steps:
  - a) Feedback Session: Conduct feedback sessions with SME owners to identify areas that still need improvement or adjustment in the mentoring program.
  - b) Program Revision: Based on the feedback received, revise and enhance the program to ensure it remains relevant and effective in supporting SMEs.
  - c) Improvement of Mentoring Methods: Continuously develop more effective mentoring methods that align with the needs of SMEs, such as digital or hybrid approaches that combine online and offline training.

This follow-up program is expected to ensure that the implementation of SAK EMKM at Aulia Snack MSME is not only temporary but becomes an integral part of a sustainable financial management system, as well as supporting the growth and development of MSMEs in the future.

## **4 Conclusion**

As a conclusion to this service plan, we would like to emphasize that the Student Creativity Program (PKM) in the Assistance and Implementation of SAK EMKM on the Financial Statements of UMKM Aulia Snack in Suboh, Situbondo, has great potential to provide significant positive impacts for various parties involved. With the main goal of improving the quality of UMKM Aulia Snack's financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), this program focuses on providing the necessary training, assistance, and technical guidance to prepare accurate and transparent financial statements.

Through the implementation of SAK EMKM, it is hoped that Aulia Snack's MSME can overcome challenges in financial management, thereby increasing their transparency, accountability, and competitiveness in the market. The enhancement of MSME managers' skills in preparing financial reports according to standards will open greater opportunities for access to financing, as well as support better strategic decision-making.

Not only beneficial for Aulia Snack, but this program is also expected to provide a real example for other SMEs in Suboh, Situbondo, as well as raise awareness about the importance of good accounting. In addition, this program offers valuable opportunities for students to apply their knowledge in real-world contexts, which in turn will strengthen the academic reputation of their educational institutions.

Thus, the successful implementation of this PKM will make a tangible contribution to the development of MSMEs in Indonesia, potentially supporting local economic growth, and providing widespread benefits to the community as a whole. We hope that this activity will be a positive first step in the ongoing efforts to improve the financial management of MSMEs and support the sustainability of their businesses in the future.



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