

## Counseling on Simple Bookkeeping for Residents of Simak Boarding House, Rowolaku Village, Kajen, Pekalongan

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### ABSTRACT

**Background.** Accounting is a systematic process for processing transactions into useful financial information for its users. Financial bookkeeping can be regarded as an information center in a business. In the bookkeeping, you can see the financial condition of both income and expenses. You can also develop a strategy according to the budget you have.

**Purpose.** This activity aims to help boarding school residents to make simple financial reports and provide an overview of basic accounting introductions.

**Method.** Activities using counseling methods and direct presentations to boarding house residents are seen by providing direct examples of financial report explanations. Implementation of counseling is done by explaining the theories needed and continuing with practice. After counseling was held, he opened a consulting clinic to help with the bookkeeping problem. The data source used in this service is primary data. The data collection technique used is by finding out the desired information about the problems faced by boarding house residents through counseling. Data analysis techniques are carried out by searching and compiling data, describing data, compiling data and selecting data to study and making conclusions.

**Results.** The implementation of this Community Service can be well received by the residents of the boarding house without any rejection, and the residents of the boarding house express their gratitude for this activity. This indicates good acceptance of this service activity as a form of concern. Community service activities for boarding house residents and students who focus on simple accounting training for boarding children.

**Conclusion.** The conclusion from this counseling is that the boarding house residents know about financial management to minimize expenses.

### KEYWORDS

Accounting, Bookkeeping, Financial Statements

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## INTRODUCTION

Accounting is a systematic process to process transactions into financial information that is useful for its users (Auliani dkk., 2023; Mustafiyanti dkk., 2023; Wanti dkk., 2023). Accounting is used by companies to produce financial information in the form of financial statements. Financial statements will be used by the company to determine various policies (Maharani dkk., 2022). Financial bookkeeping can be said to be the center of information in a business. In bookkeeping, you can see the financial condition of both income and expenses (23andMe Research Team dkk., 2019; Dharmage dkk., 2019). You can also strategize according to your budget. By making financial statements or simple financial bookkeeping can help boarding children in managing finances (Pratami dkk., 2022).

One of the benefits of science from accounting is to help management in preparing financial statements. Whether a business is healthy or not seen from the financial statements of its business, both small and large businesses, these financial statements and records serve as a benchmark for the success of a business (Al Maarif dkk., 2023; Mulyasari dkk., 2023; Noer dkk., 2023). In building or developing a business, business owners will usually need capital from investors. However, of course these investors will not just be willing to invest their capital, business owners need to convince investors that their business has good prospects so that the capital invested is not in vain and will generate profits (Batchelor dkk., 2019; Libby, 2021). The purpose of financial statements is to provide information on the financial position, performance of the company and the cash flow statement of an entity that is useful for users of financial statements in taking money (Jefriyanto dkk., 2021).

Financial records and financial statements are very important for boarding children. Healthy finances can be seen from financial records and the preparation of good financial statements. Any income and expenses that occur and are based on applicable accounting standards (Fadiyah dkk., 2023; Ranal dkk., 2023; Utami dkk., 2023). Accounting standards have accounting treatment ranging from recognition, measurement, presentation and disclosure, and of course can be the basis for preparing reliable financial statements. Given the importance of financial recording and financial statements, there needs to be socialization of financial bookkeeping to help boarding children in improving financial management by introducing proper recording or bookkeeping techniques to boarding children based on the Financial Accounting Standards set by IAI (Reswita dkk., 2022).

A boarding house is a residence with a number of rooms that are rented and paid for within a certain period or per certain period (generally monthly payments). A boarding house is a service that offers a room or place to live with a certain amount of payment for each certain period (generally monthly payments). Advances in science and technology provide convenience in finding information let alone the discovery of web-based applications (Fiqih dkk., 2023; Hermansyah dkk., 2023; Pamuji & Limei, 2023). Web-based applications offer a person's desire to search for complete information and have unlimited access. With the advancement of science, currently information technology that was originally on a computer (personal computer) now propagates to smartphones in the form of a mobile web making it easier for users to find information (Rachmawati, 2017).

## RESEARCH METHODOLOGY

This activity was held on June 6 2023 at the Simak Kost in Rowolaku Village, Kajen, Pekalongan. Activities using counseling methods and direct presentations to boarding house residents are seen by providing direct examples of financial report explanations (Azizah dkk., 2022; Nicholas dkk., 2023; Putri dkk., 2023). Implementation of counseling is done by explaining the

theories needed and continuing with practice. After counseling was held, he opened a consulting clinic to help with the bookkeeping problem (Genchi dkk., 2020; Gillison dkk., 2019). The data source used in this service is primary data. The data collection technique used is by finding out the desired information about the problems faced by boarding house residents through counseling. Data analysis techniques are carried out by finding and compiling data, describing data, compiling data and selecting data to study and draw conclusions (Simanjuntak dkk., 2021).

The implementation of community service is carried out through several parts, namely planning, implementation, and evaluation. In the planning section the service group determines the object of service, after that conducts a survey of the object of service in accordance with the material to be delivered, then permits the party concerned to carry out the service (Salsabila dkk., 2023). During bookkeeping counseling for boarding house residents, pay attention to using an approach that includes counseling methods, question and answer and discussion. This method can be maximized by understanding boarding children about the importance of financial bookkeeping and how to make simple financial reports for boarding children (Arbaiyah dkk., 2021)

## RESULT AND DISCUSSION

The implementation of Community Service can be accepted by boarding house residents well without any rejection, and boarding house residents express their gratitude for this activity. This indicates a good acceptance of this service activity as a form of concern (Holly dkk., 2023; Levan's dkk., 2022; Vicky dkk., 2023). Community service activities for boarding house residents and students that focus on simple accounting training for boarding children. This training will be held with a face-to-face method and discussion which will be held on June 6, 2023. The implementation of this activity was carried out by three devotees, namely students with the subject matter conveyed regarding:

- a. Introduction to basic accounting
- b. The importance of simple bookkeeping for boarding children
- c. Simple financial statements for boarding children
- d. Making financial statements using excel

Information	Debit	Credit	Balance
Monthly money	1.000.000		1.000.000
Boarding costs		280.000	720.000
Gas		25.000	695.000
Monthly meal allowance		600.000	95.000
Toiletries		35.000	60.000
Other costs		60.000	0

The table above shows a simple financial bookkeeping table for boarding children used for the implementation of service activities at the Simak Boarding House in Rowolaku Village, Kajen District, Pekalongan Regency.



Figure 1. Submission of Material

Figure 1 shows the implementation of material delivery activities to the residents of the boarding house. The material presented was an introduction to basic accounting, the benefits of simple bookkeeping for boarding children, simple financial statements for boarding children, and making financial statements using excel.



Figure 2. Bookkeeping training practice

Figure 2 shows simple financial bookkeeping training practices for boarding house residents. The activities carried out are the practice of making financial statements using excel.

This counseling activity was given to boarding house residents in Rowolaku Village, Kajen District, Pekalongan Regency. This counseling activity explains the importance of simple bookkeeping, here are some important bookkeeping reasons to be applied by boarding house residents, especially at the Rowolaku Village Boarding House:



1. To find out the financial condition carried out. Financial bookkeeping is used to periodically monitor the finances of boarding house residents and manage these finances. Practically, from bookkeeping we can find out how much money we currently have. We can also find out whether the boarding house residents have implemented the finances properly.
2. For budgeting. By managing finances well, boarding children can compile a more structured and measurable budget. That way, they can plan their expenses better and according to a predetermined budget.
3. With bookkeeping, you can recap income and expenses that have been made within a certain period or period. Neatly made financial bookkeeping will avoid missed income and expenses, which in turn will affect the overall budget history, so that the value listed will be similar to the amount of money in cash.

## CONCLUSION

Financial bookkeeping can be regarded as an information center in a business. In the bookkeeping, you can see the financial condition of both income and expenses. You can also develop a strategy according to the budget you have. Making financial reports or simple financial books can help boarding children manage finances. The implementation of this Community Service can be well received by the residents of the boarding house without any rejection, and the residents of the boarding house express their gratitude for this activity. This indicates good acceptance of this service activity as a form of concern. Community service activities for boarding house residents and students who focus on simple accounting training for boarding children. The conclusion from this counseling is that the boarding house residents know about financial management and minimizing finances.

Following are some of the reasons for important bookkeeping to be implemented by boarding house residents, especially at the Rowolaku Village

- a. To find out the financial condition that is run. Financial bookkeeping is used to periodically monitor the finances of the boarding house occupants and manage these finances. In practical terms, from bookkeeping we can find out how much money we have today. We can also find out whether the boarding house residents have implemented the finances properly.
- b. For budgeting. By managing finances well, boarding children can develop a more structured and measurable budget. That way, they can plan their expenses better and according to a predetermined budget.
- c. With bookkeeping, you can recap income and expenses that have been made within a certain time or period. Financial bookkeeping that is neatly made will avoid missing income and expenses, which will ultimately affect the history of the budget as a whole, so that the value stated will be similar to the amount of money in cash.

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## AUTHORS' CONTRIBUTION

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.

Author 2: Conceptualization; Data curation; In-vestigation.

Author 3: Data curation; Investigation.

Author 4: Formal analysis; Methodology; Writing - original draft.

Author 5: Supervision; Validation.

Author 6: Other contribution; Resources; Visuali-zation; Writing - original draft.

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