

## Digitalization In The Financial Statements: Study In Trini Karya Social Business

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### Abstract

*Trini Karya is one of the driving forces for the family economy in the Trini hamlet whose existence must be supported by intellectuals so that its business continues to develop and grow. Mercu Buana University Yogyakarta is one of the campuses that has contributed to the development of Trini Karya through service programs. This service aims to be able to help describe the problems that occur in the Trini Karya Business Unit, where one of the problems that arise is problems in the field of financial reporting. In the Trini Karya business unit, the problems are unstructured financial reporting, knowledge of financial reports and the ability of Trini Karya members to perform digital financial reports. Based on these problems, several things that can be a solution are to disseminate information about making financial reports simpler so that Trini Karya members can easily understand how to make financial reports. In addition, Trini Karya members or management are also given socialization regarding the use of digital financial reports, the goal is to use digital financial reports, which are expected to be able to make financial reports easier and more structured. After that, members and administrators are given training on the practice of making financial reports and making financial reports digitally using software that can be accessed by members or administrators of Trini Karya. After that, assistance was provided to the Trini Karya management in relation to digital financial reporting. The expected output target of this program is, it is hoped that Trini Karya will be able to make digital financial reports more accurately, structured and well-scheduled.*

**Keywords:** Financial Reports, digitalization, technology

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## I. INTRODUCTION

The development of information technology in the digital era in the face of increasingly fierce business competition. With the help of technology, a business can develop faster than conventional methods, starting from product sales, customer maintenance, and several other business processes such as administration and finance. Technology with a good workflow will produce information that is very important for business actors. Thus, there is a need for special treatment of technology to keep businesses surviving and advancing. Digital technology gives birth to new economic dynamics and social environments that need to be managed if changes to technology from industry and society are to provide long-term and broad-based benefits. Good technology will basically make it easier for a business to process, manage, and present financial information for company stakeholders. The technology system must produce a valuable value and can be processed properly using a coordinated workflow. Therefore, a business needs to utilize technology to meet the needs of its operational activities effectively and efficiently in order to stay ahead of the competition, in this case. Technology users must be able to adapt to technological advances that are increasingly developing, both small and large scale businesses. Trini Karya is an industry that was initiated on 27 November 2016 in the city of Yogyakarta. Trini Karya specifically makes products in the form of paper bags with various designs and sizes that are tailored to customer needs.

Trini Karya produces paper bags manually which is done by women in Trini Village, Mlati, Yogyakarta neatly and with quality. Trini Karya produces paper bags or paper bags with various designs and sizes that can be ordered according to customer wishes and provide products at affordable prices. Trini Karya stands in the

midst of the Trini Hamlet, Sinduadi, Sleman, D.I Yogyakarta. Before Trini Karya was established, the people of Trini Hamlet, especially women, were caught in the informal sector of work. These women are homeworkers who are employed by CV companies in the field of finishing and folding paper bags. These women homeworkers have for years worked on hundreds of folds of paper bags but until now they have not been properly paid. The folding of the ordered paper bags is done on a wholesale basis, namely the provision of wages based on the number of units that can be done. The work of folding paper bags was also done at home. Usually these homeworkers are able to work from 100 - 1000 pcs in the allotted time. One company that supplies sheets of paper that will be folded into paper bags pays quite low wages, starting from Rp. 70 per each bag (depending on the size and type of paper bag), for example, a female home worker takes 200 folded bags for a day, her wages are around Rp. 14,000,- (assuming the unit cost is Rp.70,-). The amount of wages for homeworkers does not seem to be followed by food rations, social security, or health. This is the basis for building a business unit called Trini Karya. Slowly but surely, Trini Karya has had a positive impact on Trini's women homeworkers through an increase in wages. After running for approximately five months, Trini Karya has achieved total sales of IDR 12,039,300 with a total sales profit of IDR 4,052,794, which is an average margin of 33%. Trini Karya is able to provide higher wages for each piece of work compared to other companies. For example, if another company pays Rp. 100, -, then Trini Karya pays Rp. 110,-. The women homeworkers, most of whom are housewives, feel the benefits of the business they have started.

Trini Karya's opportunities and opportunities to develop businesses in the creative industry are very open, especially in the craft sector. The future of paper bags is quite prospective in terms of the need to use packaging or bags that are more environmentally friendly, one of which is paper bags. In 2016, the government has piloted a paid plastic bag program in several parts of Indonesia. Currently, the Ministry of Environment is reviewing to prepare the implementation of policies related to the use of paid plastic bags. The Indonesian government through a Ministerial Regulation has implemented a policy regarding the restriction of the use of plastic bags with a paid system. The plastic bag diet campaign was also carried out as an effort to reduce the number of plastic bags used in shopping centers. This is a program carried out by the Indonesian people as one of the efforts to realize a Waste-Free Indonesia 2020. Based on the SWOT analysis, several weaknesses are only able to serve orders with a minimum number due to the unavailability of their own production equipment. Lack of ability of members in product marketing and lack of knowledge of members in business management. The opportunity in the Trini Karya business is that the Trini Karya bag product can be developed for various functions and uses, such as shopping bags, gift bags, seminar kits and souvenir kits. There is increasing public awareness of the dangers of plastic and awareness in using green products, including paper bags. That way Trini Karya's chances of surviving or even developing are getting higher in line with the developments and trends of the times.

## II. METHODS

The methods used to increase the effectiveness of the results of the community partnership program include: 1) Socialization: this method is carried out when introducing new knowledge about preparing financial reports manually and digitally. 2) Training: this method is used to be able to implement the results of the socialization that has been carried out, the training carried out includes training in making financial reports manually and training in making financial reports digitally using software that is easier to learn and has good quality accuracy. 3) Mentoring: this method is used to improve the partner's ability to make financial reports so that later Trini Karya business members can still see what developments and difficulties encountered when preparing financial reports, both manually and digitally. This method can be carried out with the support of partners in the form of partners' willingness to participate in all activities carried out, providing a place and supporting materials when the program is implemented.

### III. RESULT AND DISCUSSION

The implementation of community service activities was carried out from October 13, 2021 to November 1, 2021 overall very well. In practice, participants use 1 computer unit during the socialization and practicum. This activity is carried out in 3 sessions:

#### 1. Session 1 making digital financial report software framework

In this session, discussions were held with Mr. Anief Fauzan Rozi, S.Kom., M.Eng., MCE and the team, the material in this first session discussed menus, account codes, transaction inputs and financial report outputs for the creation of a digital financial report software framework. Figure 2. Discussion process of making digital financial report framework



**Fig 2.** shows the discussion process for making a digital-based financial reporting framework with Mr. Anief Fauzan Rozi, S.Kom., M.Eng., MCE and the team.

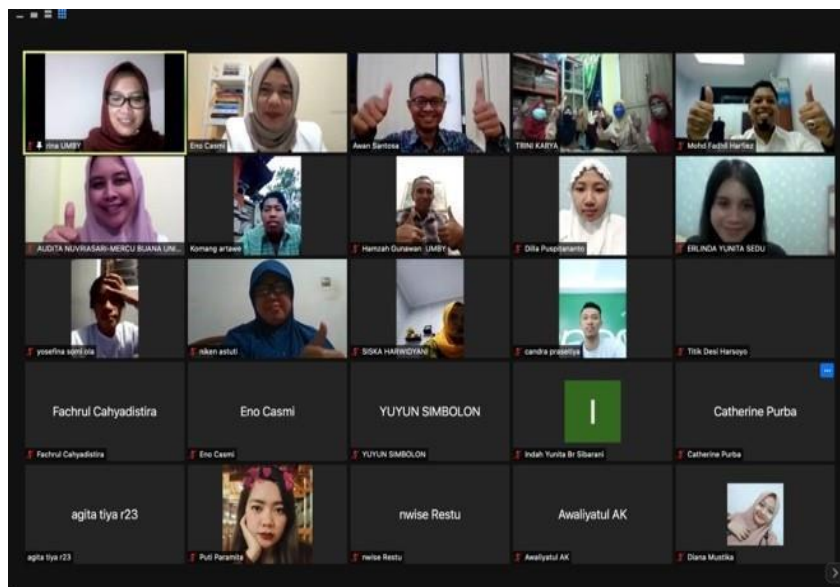
#### 2. Digital financial management socialization

The second session delivered by Mrs. Rina Dwiarti, SE., Msi, participants were given an explanation about the importance of digital financial management. In addition, he also presented several business financial management strategies including: separating personal finances and business finances, conducting budgeting and budget evaluations, recording every cash in and out flow, providing business emergency funds, as well as discipline in every step of the planned financial management strategy.



**Fig 3.** Socialization of digital financial management





**Fig 4.** Socialization of digital financial management.

Figure 3 and Figure 4 show the online socialization of digital financial management by Mrs. Rina Dwiarti, SE., M.Si with Trini Karya members.

### 3. Session 3 training on the use of digital financial reporting software

The third session was delivered by Mr. Anief Fauzan Rozi, S.Kom., M.Eng., MCE to be taught technically in the use of digital financial reporting software. This third session is the most important session because representatives from Trini Karya are taught how to use digital financial reporting software to output complete financial reports. Digital financial report software has several features of the transaction menu, accounts payable menu, bookkeeping, and the final report output menu of the financial report.



**Fig 5.** The training process for using Trini Karya's digital financial report software

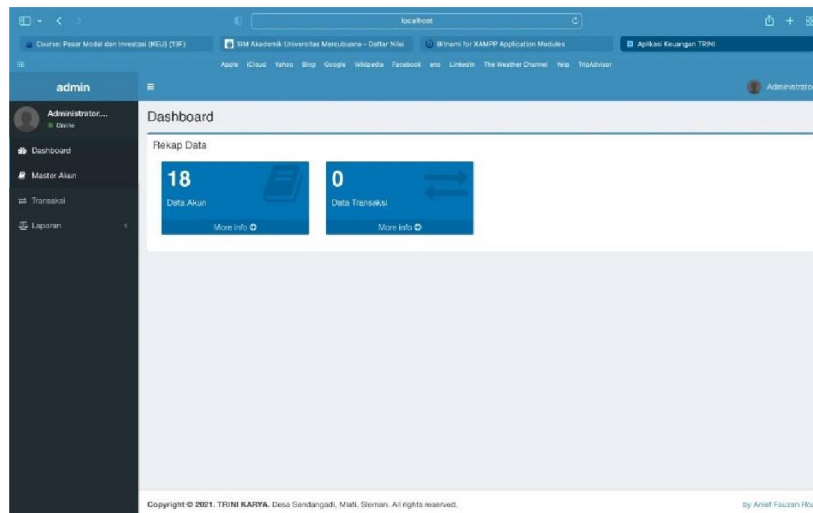


Fig 6. Main page for digital financial report software

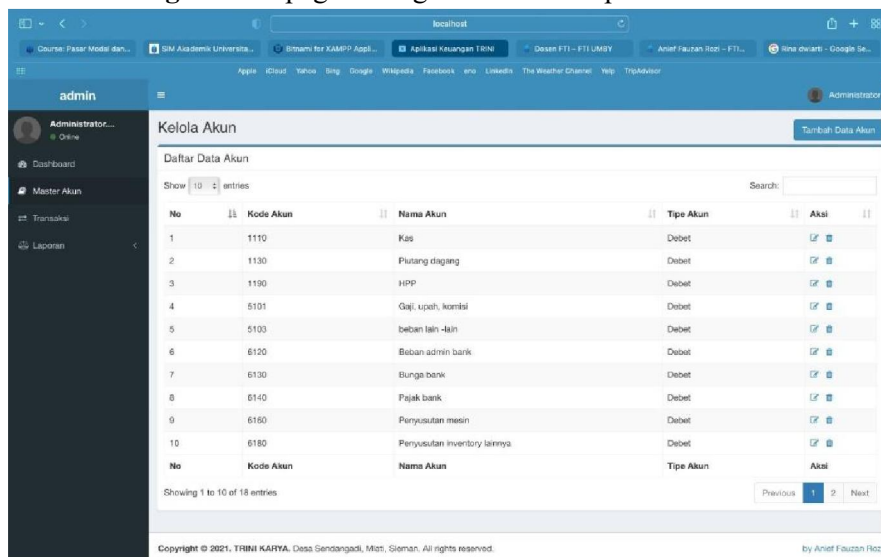


Fig 7. Digital financial report software account list page

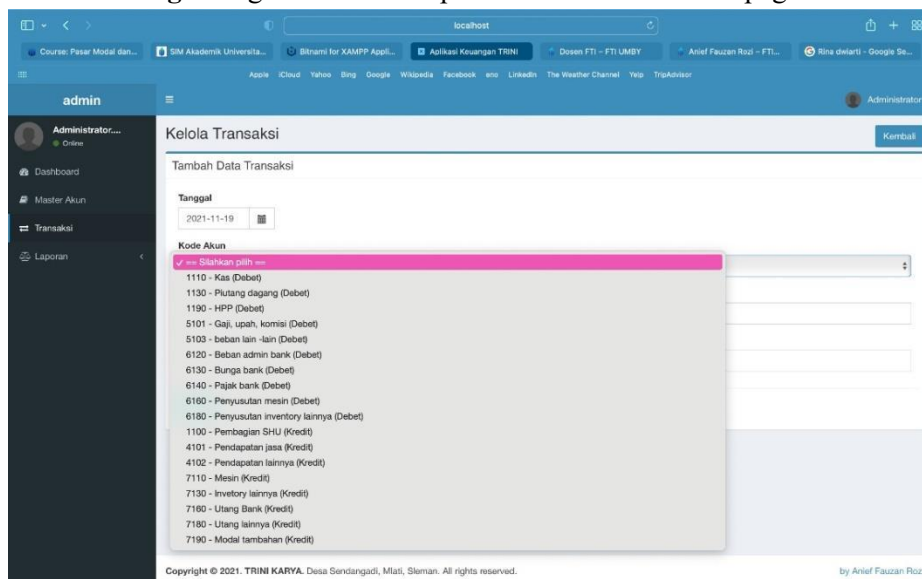


Fig 8. Transaction data management page

admin Administrator... Kelola Transaksi

data berhasil diinput

Tambah Data Transaksi

Daftar Data Transaksi

Show 3 entries

| No | Tanggal                 | Kode Akun | Nama Akun          | Nominal (Rp.) | Keterangan               | Aksi                 |
|----|-------------------------|-----------|--------------------|---------------|--------------------------|----------------------|
| 1  | Jumat, 19 November 2021 | 1110      | Kas                | 1.000.000     | Hibah                    | <a href="#">Edit</a> |
| 2  | Jumat, 19 November 2021 | 4102      | Pendapatan lainnya | 5.000.000     | Penjualan Paper Bag Kamu | <a href="#">Edit</a> |
| 3  | Jumat, 19 November 2021 | 4101      | Pendapatan jasa    | 1.000.000     | Pembuatan Paper Bag      | <a href="#">Edit</a> |

Showing 1 to 3 of 3 entries

Previous 1 Next

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Fig 9. Transaction input page

TRINI KARYA  
Dusun Trini, RT. 06/RW. 03, Trini, Sinduadi, Kecamatan Mlati,  
Kabupaten Sleman  
Daerah Istimewa Yogyakarta 55581  
Telp.: +62 813 25769661

TRINI KARYA  
LAPORAN KEUANGAN  
TAHUN 2021

|   |   |            |
|---|---|------------|
| Pendapatan Orderan                      | : | 1.000.000  |
| Beban Pokok Orderan                     | : | 0          |
| Laba Kotor                              | : | 1.000.000  |
| <b>Beban Usaha</b>                      |   |            |
| Beban Komisi dan Upah                   | : | 0          |
| Jumlah Beban Usaha                      | : | 0          |
| <b>Pendapatan dan (Beban) Lain-lain</b> |   |            |
| Pendapatan Lain-lain                    | : | 5.000.000  |
| Beban Lain-lain                         | : | 0          |
| Jumlah Pendapatan (Beban) Lain-lain     | : | 5.000.000  |
| <b>Laba Bersih</b>                      | : | -4.000.000 |
| Pembagian SHU                           | : | 0          |
| <b>Total Laba Bersih</b>                | : | -4.000.000 |

Yogyakarta, 19-Nov-2021  
Bendahara

NAMA BENDAHARA

Fig 10. Trini Karya Income Statement Output

TRINI KARYA  
Dusun Trini, RT. 06/RW. 03, Trini, Sinduadi, Kecamatan Mlati,  
Kabupaten Sleman  
Daerah Istimewa Yogyakarta 55581  
Telp.: +62 813 25769661

TRINI KARYA  
NERACA  
PER 31 DESEMBER 2021

| AKTIVA               |                  | PASIVA                     |                   |
|----------------------|------------------|----------------------------|-------------------|
| <b>Aktiva Lancar</b> |                  | <b>Utang Usaha</b>         | 0                 |
| Kas dan Setara Kas   | 1.000.000        |                            |                   |
| Piutang              | 0                | <b>Jumlah Utang Lancar</b> | 0                 |
| Jumlah Aktiva Lancar | 1.000.000        |                            |                   |
| <b>Aktiva Tetap</b>  |                  | <b>Modal</b>               | 0                 |
| Peralatan            | 0                | Modal Disetor              | 0                 |
| Akumulasi            | 0                | Laba (Rugi)                | 0                 |
| Penyusutan           | 0                | Ditahan                    |                   |
| Jumlah Aktiva Tetap  | 0                | Laba (Rugi) Tahun ini      | -4.000.000        |
|                      |                  |                            | -4.000.000        |
| <b>Total Aktiva</b>  | <b>1.000.000</b> | <b>Total Pasiva</b>        | <b>-4.000.000</b> |

Yogyakarta, 19-Nov-2021  
Bendahara

NAMA BENDAHARA

Fig 11. Output of Trini Karya's Balance Sheet

After training on the use of financial management digital financial report software, Trini Karya is now able to create digital financial reports. Digital financial reports are very useful for Trini Karya, some of the benefits obtained include saving time, avoiding calculation errors, making financial data and information safe, and making it easier to make overall financial reports that are carried out remotely.

#### IV. CONCLUSION

Trini Karya is one of the driving forces for the family economy in the Trini hamlet whose existence must be supported by intellectuals so that its business continues to develop and grow. Mercu Buana University Yogyakarta is one of the campuses that has contributed to the development of Trini Karya through service programs. The conclusions from this service are: Trini Karya understands the importance of digital financial management to make it easier to develop its business, Trini Karya can record daily transactions such as sales, income, and customer debts and receivables, Trini Karya can manage finances easily remotely, and problems finances can be resolved easily.

#### V. ACKNOWLEDMENTS

The authors would like to thank the Universitas Mercu Buana Yogyakarta, which has facilitated the funding of this activity.

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