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## **Socialization Of Digital-Based Msme Accounting Skills Improvement In Improving The Quality Of Msme Financial Management**

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### **Abstract**

This socialization began with complaints from MSME stakeholders when the author did community service in the villages mentioned for a period of one to two months. Because the authors gathered here are members of a group of lecturers throughout Indonesia, the authors often exchange opinions about the problems faced when doing community service. Coincidentally, within a period of time that is not much different, the authors encountered the same problem and carried out activities in the same form separately, namely in Bojongmalaka Village, West Java, Menanti Village, Lampung, and Butung Village, Makassar. The devotee hopes that the financial management problems experienced by MSME stakeholders can be resolved soon and hopefully the author's socialization regarding financial management can help MSME stakeholders in solving their problems.

**Keywords:** Socialization , MSME, Acccounting Skill

Accounting is an activity or process to present information that is financial in nature about an economic entity that will later be used in making economic decisions. The types of accounting consist of 2, including: 1. Financial Accounting, namely accounting that presents financial information for external parties of the company. External parties of the company are investors, government, creditors, and others. 2. Management Accounting, namely accounting that presents financial information for internal parties of the company. Internal parties of the company are top managers, middle managers, lower managers, employees, and so on (Sjahrial, 2012).

The general management functions are (Santoso & Kemala Putri, 2021): 1) Planning related to the activities and objectives of the organization. 2) Coordination: between parts of the company to work together to achieve the goals that have been set, and 3) Control: conducting evaluation and supervision of the implementation of activities in the company. The definition of management accounting is financial information produced by the management section of a procedure or activity of a company or organization that will be used to make economic decisions to carry out existing functions in the field of management. Based on the party using the information, what is meant by management accounting is one of the fields of accounting that presents various reports from certain entities or organizations as its main goal. As for the implementation of the management process, the information is intended for the benefit of internal parties, namely: 1. Planning 2. Making decisions 3. Organizing 4. Directing or controlling (Sodikin, 2015).

The need from a management perspective to see existing reporting, management needs not only past reports, but management needs to see projections for the future (Atifa, 2023). Therefore, management accounting can be defined as various techniques applied with the right concept to process historical economic data and can be projected from a business entity. Management accounting aims to (Athallah, 2023), stated that there are at least two underlying reasons, namely: 1. The information contained in management accounting belongs to the company. Companies are generally not required to disclose important company information in detail to external parties. Even very basic information such as sales per unit by product category

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or costs by product type is rarely reported. When it is later reported (voluntarily of course), voluntary disclosure of this information will be seen as a good news signal by the market. 2. The management accounting system is considered to have been running well from time to time. Therefore, the company feels no need to disclose this management information in order to get the impression of being superior to competitors. In addition, this decision is also motivated by the possibility of the fact that the company's management accounting system is still not good compared to competitors. It is feared that this will backfire and could affect external users' perceptions of the company (Supriyono, 2001).

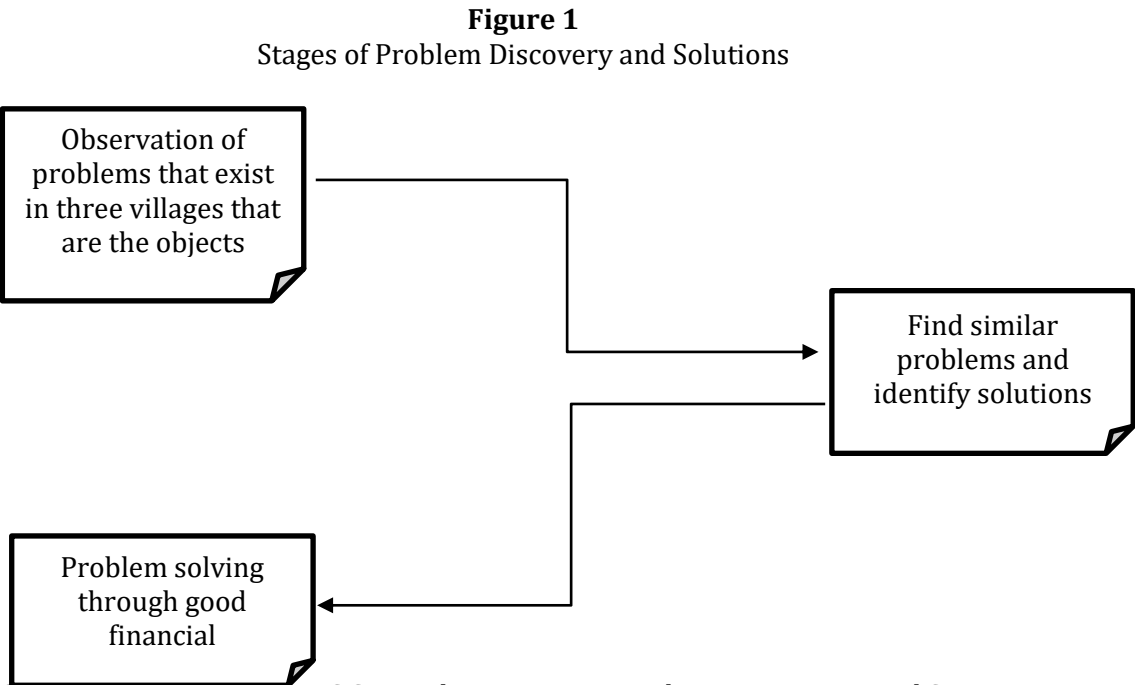
There are 3 points of view on management accounting, namely (Samryn, 2001): 1. Accounting type Management accounting is a financial information processing system that can be used to produce financial information also for the benefit of internal users of the organization. 2. Information type Management accounting is the management of a company in terms of the amount of information that uses money as its unit of measurement. There is an important role for management accounting information for company management, namely(Sadeli, 2010): 1. Scorekeeper: Management accounting records scores and communicates scores to managers in order to evaluate the implementation of plans that have been prepared. 2. Attention grabber: Management accounting provides information on deviations in the implementation of plans that require management attention so that management can formulate actions to prevent deviations from occurring. 3. Provider of information for Problem Solving: Accounting information is used as a consideration for solving problems faced by the company.

The types of management accounting information are (Sean, S, 2017): 1. Full Accounting Information Presents information about total revenue, total costs and or total assets both in the past and in the future. a) Past full cost information is used to prepare financial reports, to analyze manager performance and to determine product selling prices. b) Future full cost information is used to prepare planning/budgets c) Differential Accounting Information Presents information about estimated revenue, costs and or assets that are different if a certain action is chosen compared to other alternative actions. The characteristics/requirements are: a) Relating to the future. b) For the selection of alternative actions. 3. Accountability Accounting Information Presents information on revenue, costs and or assets associated with a section/unit within the company. Each section/unit is led by a manager who is responsible for the relevant section (Surya Abbas & Dillah, 2020).

Based on the above explanation, Management Accounting has an important role in improving Financial Management of MSMEs in rural areas. Based on this, the author decided to conduct socialization to MSME stakeholders in rural areas in this case represented by Bojongmalaka Village, West Java, Menanti Village, Lampung, and Butung Village, Makassar.

**METHOD**

In realizing the researcher's objectives, namely the researcher conducted socialization regarding good accounting management to MSME stakeholders in Bojongmalaka Village, West Java, Menanti Village, Lampung, and Butung Village, Makassar with the stages below :



## RESULT AND DISCUSSION

### Financial Management and Accounting

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### **CONCLUSION**

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