

**NASKAH ORISINAL**

# Community Service: Education and Service Learning for Micro Business's Parachurch

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**Abstrak**

During the restrictions on community activities due to the COVID-19 pandemic, GKI Emaus Surabaya urges church congregations to worship at home online and severely restricts church attendance. As a result, the micro-business community in the church experienced a significant decline in income. The community relies heavily on large numbers of the congregation in the church to sell the products optimally. This service-learning activity was held to help the GKI Emaus Surabaya micro-business community to be able to perform financial records more accurately with the help of Microsoft Excel so that the micro-business community can maximize capital during this difficult time. Activities are carried out virtually in the form of webinars and assistance in preparing financial records. After this activity, participants stated that they had gained a better understanding of the importance of detailed financial records and could use the basic features of Microsoft Excel for financial records. The target of this activity is to make participants familiar with the use of Microsoft Excel for financial recording purposes.

**Kata Kunci:**

Community Service, Financial Record, Microsoft Excel.

## 1 | INTRODUCTION

The COVID-19 pandemic has forced the Indonesian government to restrict community activities. This step is taken to minimize the transmission of COVID 19. One of the activities that are limited is worship activities in churches. Worship at church is recommended online, and churches are asked to minimize church attendance, including the GKI Emaus Church in Surabaya, which followed these rules.

Within the church, there is a micro-business community. The community usually sells goods during Sunday services and gets orders to serve the needs of seminars, meetings, and others at the church. This micro-business community sells products in the

form of food and beverages. During the pandemic, these activities were stopped and resulted in the income of the micro-business community decreasing significantly.

The problem of declining revenues is exacerbated by poor financial records. Some even do not record at all. These micro-enterprises have only felt the impact during this difficult time. With very limited capital, they need to carry out capital efficiency, but this action is very difficult for them to do because they have never recorded it properly. They also do not know which products have the lowest production costs and have the highest probability of being sold. This makes it difficult for them to get back up even though several church members have ordered again from them.

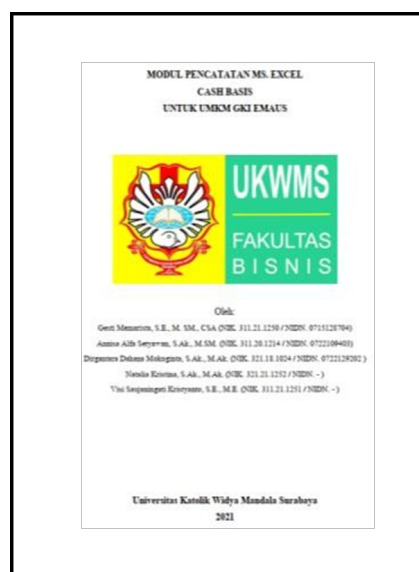
This community service activity is carried out to provide training on financial records for this micro-business community. The training was designed using a Microsoft Excel-based financial recording module. As we know, Microsoft Excel has become a part of the micro business in the world, so thus it will help the business owner to generate memos, track sales, and analyze the business data. The characteristics of Microsoft Excel consist the millions of rows and columns. It will help to compile the big data for the business. A simple interface will make the user easily understand and outperform the business activities. Thus, the community service committee wants to give education and assistance to the business partners about Microsoft Excel.

After the training, each participant will be assisted in preparing financial records based on Microsoft Excel. This activity aims to equip the GKI Emaus Surabaya micro-business community with recording skills with basic Microsoft Excel features. This training and mentoring can make them understand the importance of detailed financial records, calculating production costs, and knowing which products are most likely to be sold. Financial recording with Microsoft Excel will make the owners of a small business easier to make the decision based on data<sup>[1]</sup>.

Microsoft Excel is commonly used by business owners related to financially related activities. Due to the custom formula that Microsoft Excel provides in the fx function. The business owner can also use statistical formulas and make a financial decision about expanding their business through financial recording and analysis.

## 2 | INFRASTRUCTURE AND METHODS

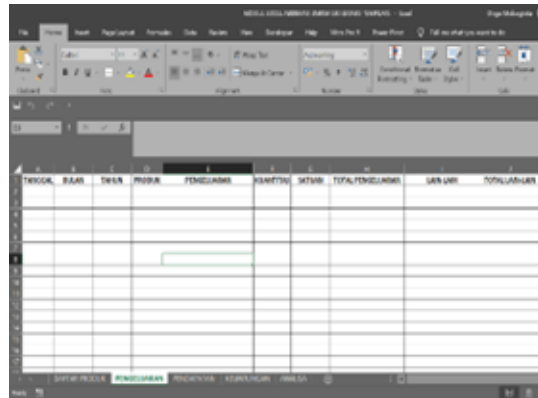
The infrastructure of this activity is a Microsoft Excel-based financial recording module and a laptop. The method used is the method of training and mentoring after training. The training activities were carried out for two parties, namely the micro-business community and several students who had been selected and trusted to be companions for the training participants. Students as mentors communicate with the lecturer team as the material maker during the mentoring period.



**Gambar 1** Microsoft excel module.

Training and mentoring programs are carried out virtually using zoom meetings. Participants were given a Microsoft Excel-based note-taking module and a Microsoft Excel template for small-scale business record-keeping purposes. Participants only need to work on their financial records based on the template made and follow the steps in the module.

The community service team shared how to record the financial transaction. It consists of recording the transaction, the revenue, expenditure, and profit. From the online meeting, the lecturer team and the student's team knew that somehow the business partner did not record all the transaction of financial. In addition, some of them did a manual recording on the blank paper. Thus, this education is hoped to add their knowledge through Microsoft Excel. Below is the Microsoft Excel template that the community service team gives to them.



The image shows a Microsoft Excel spreadsheet with the following columns: TINGKAT, BAHAN, SWAK, PRODUK, PENGUJIAN, KINETIK, SEKTOR, TOTAL PENGUJIAN, dan SARAN. The spreadsheet is mostly empty, with a few cells highlighted in green.

**Gambar 2** Microsoft excel template.



**Gambar 3** Zoom meeting.

Mentoring activities have been carried out for one month using online meetings and what's app chat since December 2021. Participants are given access to all available materials and are assisted by mentors in identifying expenses and income. Identification is made by collecting purchase or payment receipts. The data is recorded into the Microsoft Excel template that has been provided. The results from Microsoft Excel can show the production price of each product sold and which product has the highest sales value. The mentoring activity was chosen because it is considered to improve the participants' understanding of the material; in addition, participants can directly practice the knowledge provided and immediately consult if they experience difficulties<sup>[2]</sup>. This learning for community service participants is a way form of innovation event for them. It is also a form of risk-taking behavior that allows innovation using the technology of Microsoft Excel in record keeping<sup>[3]</sup>. This innovation may make them more difficult or slower to run the business at the beginning of recording transaction adjustments, yet they are very happy and very enthusiastic.

### 3 | RESULT AND DISCUSSION

Since the business is important to record their financial transaction, so thus the use of Microsoft Excel is also needed. Microsoft Excel will suit micro businesses because it contains worksheets. When the business owner becomes accustomed to the application, they will have good bookkeeping for the financial transaction.

Using Microsoft Excel, the business owner can do resource scheduling, basic accounting, calculating product cost, and calculating the return. The business owner can create weekly, monthly, or annually worksheet column headings<sup>[4]</sup>. Microsoft excel can be color-coded and designed to update as the work hours change automatically. The business owner also can make a checkbook ledger and financial report as the basic accounting. They can make a chart and graphs over time for product sales and estimate the return they may receive one day<sup>[5]</sup>.

The training process was conducive, and some participants were quite active in asking critical questions. Due to limited resources, only 5 participants could participate in intensive and sustainable mentoring activities for one month. The obstacle faced was that the participants were still not used to taking notes neat and detailedly. In addition, participants rarely archive payment or purchase receipts in full. So there are some parts of the record whose numbers are based on estimates. This shows that participants still do not consider the importance of financial records.

At the end of the activity, the participants' representatives were given a printed Microsoft Excel note-taking module and a soft copy of the Microsoft Excel template that had previously been specially made for them. It is hoped that this module can be used as a guide in carrying out financial records. Participants are also expected to keep records consistently for better business financial management.

### 4 | CONCLUSION

The conclusion that can be drawn from this service-learning activity is that members of the GKI EMAUS in the Surabaya micro-business community still need to get material exposure to the importance of complete business financial records. Since before there are lack of knowledge, lack of facilities, lack of time, and do manual records, this community service is very important and gives new insight to those who need it the most. The students are also happy to give assistance and have a new experience to share their knowledge.

The community service and business partners at the GKI EMAUS Surabaya recommend that this service-learning activity will continue in the future. If there is a training program on the proper recording of financial transactions, it will cover the small business need. It is hoped that the business can survive in various conditions and grow sustainably.

### 5 | ACKNOWLEDGMENT

The authors would like to thank Lembaga Penelitian dan Pengabdian Masyarakat (LPPM) Universitas Katolik Widya Mandala Surabaya as the funding agency in the odd semester of 2021/2022. Second, we would like thank to GKI Emaus, who gave us a chance to run this activity and all students who helped us during this activity.

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**Cara mengutip artikel ini:** Mokoginta, D.D., Memarista, G., Setyawan, A.A., Kristyanto, V.S., Kristina, N., (2022), Community Service: Education and Service Learning for Micro Business's Parachurch, *Sewagati*, 6(6):783–787, <https://doi.org/10.12962/j26139960.v6i6.417>.