

Creating a Financially Healthy Motorcycle Workshop with Structured Accounting

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) that repair motorcycles in Pekanbaru confront financial management issues, particularly in providing accurate and meaningful financial reports. A lack of awareness of basic accounting principles and regular financial recording procedures makes it difficult to measure the financial performance of a business. This community service project seeks to help motorcycle repair MSMEs develop their understanding and skills in creating financial reports in compliance with accounting standards. PKM activities for motorcycle repair shop MSMEs in Pekanbaru, involving the owner or manager and three staff, will occur on-site on Wednesday, March 5, 2025, using lecture, practice, and discussion approaches. Pre- and post-tests are used to examine participants' enhanced understanding, and satisfaction surveys are used to assess activity effectiveness. Following this training session, participants' knowledge of financial report preparation was enhanced by 75%. Participants' skills improve through a learning approach that blends theoretical underpinnings from lectures, practical application of exercises, and collaborative problem-solving through discussion. This PKM activity can help to increase the economic value of motorcycle repair MSMEs by improving financial management and making more informed decisions. This activity also helps to grow and support MSMEs, which are an essential part of the economy.

Keywords: MSME Training; Accounting; Financial Recording; Preparation of Financial Reports

Abstrak

Usaha Mikro, Kecil, dan Menengah (UMKM) bengkel motor di Pekanbaru menghadapi tantangan dalam pengelolaan keuangan, terutama dalam penyusunan laporan keuangan yang akurat dan relevan. Kurangnya pemahaman tentang prinsip-prinsip akuntansi dasar dan metode pencatatan keuangan yang sistematis menyebabkan kesulitan dalam mengukur kinerja keuangan usaha. Kegiatan pengabdian kepada masyarakat ini bertujuan untuk meningkatkan pemahaman dan keterampilan UMKM bengkel motor dalam menyusun laporan keuangan yang sesuai dengan standar akuntansi. Kegiatan PKM yang ditujukan untuk UMKM bengkel motor di Pekanbaru, yang melibatkan pemilik atau pengelola dan tiga orang karyawan, akan dilaksanakan secara tatap muka pada Rabu, 5 Maret 2025 dengan metode ceramah, praktik, dan diskusi. Evaluasi dilakukan melalui pre-test dan post-test untuk mengukur peningkatan pemahaman peserta, serta survei kepuasan untuk menilai efektivitas kegiatan. Pemahaman peserta mengenai penyusunan laporan keuangan meningkat sebesar 75% setelah mengikuti kegiatan ini. Keterampilan peserta berkembang melalui pendekatan pembelajaran yang menggabungkan dasar teori dari ceramah, aplikasi praktis dari latihan, dan kolaborasi untuk mengatasi tantangan melalui diskusi. Kegiatan PKM ini dapat berkontribusi pada peningkatan nilai ekonomis UMKM bengkel motor melalui pengelolaan keuangan yang lebih baik dan pengambilan keputusan yang lebih tepat. Kegiatan ini juga berkontribusi pada pertumbuhan dan keberlanjutan UMKM, yang merupakan salah satu pilar penting perekonomian.

Kata Kunci: Pelatihan UMKM; Akuntansi; Pencatatan Keuangan; Penyusunan Laporan Keuangan

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BACKGROUND

In today's globalized world, MSMEs play a crucial part in a country's economy, especially Indonesia (Hermansyah & Sutjahyani, 2023). However, many MSMEs experience difficulties with financial management, particularly in providing accurate and meaningful financial reports (Wati et al., 2024). A lack of awareness of basic accounting principles and systematic financial recording systems is a key barrier to monitoring corporate financial performance and making suitable decisions (Sugiharto et al., 2024).

MSMEs frequently face financial and human resource constraints (Epriyanto & Wulandari, 2023). They may be unable to engage accounting professionals or purchase costly accounting software. As a result, financial recordkeeping is generally done manually, making it prone to errors (Nurwahyuni et al., 2023; Wati et al., 2023). Many MSMEs do not comprehend or apply relevant accounting standards, such as the Financial Accounting Standards for Micro, Small, and Medium Enterprises (SAK EMKM) (Mulyantomo et al., 2021; Rabianti & Heniwati, 2024). This results in financial reports inconsistent with standards and difficult to compare with those of other entities (Irman et al., 2024; Wati et al., 2023).

Inaccurate and irregular financial reporting makes it harder for MSMEs to obtain funding from financial institutions (Wati et al., 2024). Financial institutions demand proper financial records to evaluate an MSME's creditworthiness (Dharma et al., 2022; Putri et al., 2024). Many MSMEs, including motorcycle repair shops, lack a sufficient grasp of accounting fundamentals (Devita, 2023; Jans & Budiantara, 2023). This leads to irregular and inaccurate financial records (Siregar & Rahman, 2022). MSME owners frequently blend personal and corporate funds, which makes it difficult to discern actual financial performance (Suwandi et al., 2020; Wijaya et al., 2021).

In Pekanbaru, motorcycle repair shops run by micro, small, and medium enterprises (MSMEs) face similar challenges. According to preliminary findings, many workshop owners manually record transactions without a defined framework, making it impossible to track cash flow and analyze financial performance. Due to their lack of accounting expertise, workshop owners struggle to grasp fundamental concepts like income, expenses, assets, and liabilities. Personal and corporate funds are often intertwined, making it challenging to judge business profitability. The MSME motorcycle repair shop does not create financial reports regularly, therefore it lacks precise information for decision-making. There is a crucial need for comprehensive training and essential information on effective financial management.

The motorcycle repair sector in Pekanbaru plays a significant role within the Micro, Small, and Medium Enterprises (MSMEs) category, which continues to expand. By 2024, there are expected to be 26,684 MSME units in Pekanbaru, with the culinary and creative economy sectors being the most prominent. The COVID-19 pandemic has notably affected the automotive workshop sector for small and medium-sized enterprises (MSMEs) across the nation. According to the Indonesian Automotive Workshop Association (PBOIN), it is projected that lost revenue could total IDR 62.5 trillion throughout 2021 due to a decline in vehicle maintenance and repair service transactions.

To address these issues, this service activity provides solutions in the form of workshops and practicums in financial report preparation targeted to the needs of small and medium-sized motorcycle repair businesses. Basic accounting concepts, recording financial transactions, preparing profit and loss statements, and financial reports are among the topics covered. This program allows MSME motorcycle repair shop owners to understand the

fundamentals of accounting and how to generate accurate financial reports. They can better manage their company's finances if they understand them. This program teaches MSMEs how to prepare financial reports in compliance with appropriate accounting standards. Quality financial reports build trust among stakeholders, including financial institutions, suppliers, and customers.

MSME motorcycle repair shops have a better chance of obtaining financing from financial institutions if they submit accurate and timely financial records. This enables them to expand their operations and boost competitiveness. Business owners can analyze their operations by obtaining accurate financial records. This can provide information about both cost efficiency and the benefits achieved. Furthermore, participants will receive support in applying the knowledge and skills acquired during this activity.

Financial reports assist repair shop owners in determining the financial health of their business. This involves knowing whether the firm is profitable or losing money. Financial report data can be utilized to make informed business decisions such as setting service rates, controlling inventory, and planning investments (Rabianti & Heniwati, 2024). Good financial reports are essential when applying for loans or investments from financial organizations (Nurwahyuni et al., 2023). The income statement shows firm income and expenses over a specific period and calculates net profit or loss (Wati, 2022).

The financial position report depicts the company's assets, liabilities, and equity at a specific point in time and provides an overview of its net worth (Siregar & Rahman, 2022; Wati et al., 2022). The cash flow statement depicts the movement of money into and out of the business, assisting in understanding the company's ability to generate cash. A neat and tidy recordkeeping guarantees that financial reports are accurate (Wati et al., 2024). Good financial records assist in meeting tax requirements. Good record-keeping enables workshop owners to manage and regulate their firm finances (Jans & Budiantara, 2023). By understanding and implementing the fundamentals of financial reporting, motorcycle repair MSMEs can enhance their financial management and achieve lasting success (Siregar et al., 2024).

MSMEs continue to make a substantial contribution to Indonesia's GDP (Gross Domestic Product). Although the exact percentages differ, MSMEs consistently contribute more than 60% of the national GDP. This sector is the national economy's backbone, accounting for more than 60% of GDP and employing about 97% of the labor force. This underscores the importance of MSMEs in preserving stability and economic progress in Indonesia. The number of MSMEs in Indonesia is steadily increasing. According to the most recent data from the Ministry of Cooperatives and SMEs, there will be over 65 million MSMEs by 2024. This demonstrates the significant potential of MSMEs to drive the national economy. This program aims to enhance the understanding and skills of motorcycle workshop MSMEs in Pekanbaru for creating accurate and relevant financial reports. This will enable them to improve their financial management and make more informed business decisions.

METHOD OF IMPLEMENTATION

On March 5, 2025, the community service team gave offline training to the motorcycle repair shop (Bengkel Deni Motor) and three of its employees in Pekanbaru to increase their abilities to create financial reports. This activity is created using training, mentorship, and empowerment, demonstrating a commitment to program sustainability (Wati et al., 2024).

The Pelita Indonesia Institute of Business and Technology's community outreach team provided thorough financial report preparation training to MSME players to strengthen their financial management skills. This activity was guided by five experienced accounting and financial management lecturers, who encouraged in-depth conversations and offered content on preparing financial reports in clear and easy-to-understand presentations. To ensure the event's success, the lecturing team works closely together. Employees from the motorcycle repair shop swiftly set up a training area and associated equipment. The collaboration between the professor team and motorcycle repair shop personnel promotes a conducive and productive learning environment.

This community service activity is carried out directly, using a combination of lecture, practice, and discussion methods. The resource person offered information on basic accounting principles, recording financial transactions, creating profit and loss statements, and financial position reports. After lecturing on fundamental accounting and financial report preparation, participants were allowed to discuss and ask questions. The mentorship session followed with direct practice in creating financial reports using data from motorcycle repair shops, allowing participants to use the skills obtained.

This service activity is intended to offer motorcycle repair MSMEs with understanding and practical skills for creating financial reports. Methods utilized include:

1. Initial Survey and Needs Identification

Before the workshop, an initial survey was conducted to determine the specific demands and issues encountered by MSME motorcycle repair shops in Pekanbaru when preparing financial reports. This survey comprises direct interviews, filling out questionnaires, and field observations to gain a complete picture.

2. Material Preparation

Based on the survey results, workshop materials were tailored to the participants' specific needs and levels of knowledge. The material includes basic accounting concepts, recording financial transactions, creating profit and loss statements, and financial position reports.

3. Implementation of Workshops

Accounting lecturers serve as resource persons, delivering material to participants through discussions and questions and answers. Participants have the opportunity to practice preparing financial reports using real-world examples from motorcycle repair shops. During the session, participants receive help from resource persons to ensure they understand the content and can practice it effectively.

4. Post-Workshop Mentoring

After the course, participants receive additional assistance to help them utilize their newly learned knowledge and abilities in their enterprises. This aid can be delivered by direct consultation, internet communication, or field visits.

5. Activity Evaluation

Evaluation is used to assess the success of programs and collect feedback from participants. The evaluation comprises a pre-test and post-test to measure participants' increase in understanding before and after the session. An evaluation questionnaire will gather participant feedback on material quality, delivery methods, and activity benefits. Observations were performed during the session to see the participants' activeness.

This workshop aims to provide participants with practical skills for recording and preparing financial reports, helping to keep their businesses organized and sustainable. The workshop details, including methods, duration, and content, are outlined in Table 1 and are designed for one owner and three employees.

Table 1. Workshop Method, Timeframe, and Material

Session	Method	Duration	Content
1. Basic accounting concepts	Interactive presentations and discussions	1 hour	<ul style="list-style-type: none"> - Understanding the role of accounting and its advantages for MSMEs. - Fundamental concepts of accounting. - The significance of financial statements in the process of making business decisions.
2. Recording of financial transactions	Practical experience and case analyses	2 hours	<ul style="list-style-type: none"> - How to keep track of earnings and expenses. - Distinction between personal and business finances. - Creating a daily cash ledger. - Recognizing assets, liabilities, and equity.
3. Preparation of income statement	Practical application and instruction	2 hours	<ul style="list-style-type: none"> - The concept of revenue and expenditures in a business. - How to determine gross profit and net profit. - Create reports on profits and losses using data from transactions.
4. Preparation of financial position statement	Exercises for preparing financial reports concentrate on analyzing case studies	2 hours	<ul style="list-style-type: none"> - The primary elements of a balance sheet are assets, liabilities, and equity. - How to create a balance sheet. - Comprehending how the income statement relates to the balance sheet.
5. Assessment and inquiries	Discussion and feedback	1 hour	<ul style="list-style-type: none"> - Discussion of challenges in financial documentation. - Assessment of workshop outcomes and strategies for implementation within the businesses of participants. - Individual consultation session for each participant.
Overall Duration of the Workshop		8 hours	(completed in a single day)

RESULTS AND DISCUSSION

This activity is intended to help participants grasp the fundamentals of accounting, properly record financial transactions, and accurately generate profit and loss accounts and financial position statements. Accounting, as the language of business, comprises certain fundamental principles that serve as the foundation for creating financial reports (Wati, 2022). These principles include the economic entity assumption, which isolates business transactions from its owners, and the going concern assumption, which presumes the business will continue to function (Rabianti & Heniwati, 2024). Accounting periods provide periodic financial reporting, whereas monetary units ensure transaction measurement in a stable currency (Wati et al., 2022).

The principles of historical cost and revenue recognition guide recording assets and revenues, whereas the matching concept ties expenses to associated revenues (Nurwahyuni et al., 2023). Full disclosure emphasizes financial transparency (Wati et al., 2024). The basic accounting equation ($\text{Assets} = \text{Liabilities} + \text{Equity}$) describes the relationship between the primary financial items (Wati et al., 2023). Profit and loss statements, financial position reports, and cash flow reports all provide a comprehensive picture of an entity's performance and financial situation (Jans & Budiantara, 2023). Understanding these ideas is critical for anyone working in financial management.

Financial transactions are defined as any activity involving the exchange of money or other economic value between two or more persons (Wati, 2022). These activities involve a variety of acts, such as purchasing goods and services, selling items, paying salaries, getting income, and investing. Financial transactions are economic events that may be measured in currency units and have a direct impact on an entity's financial situation (Wati et al., 2024). Financial transactions serve as the foundation for recording in accounting, which is then processed to produce financial reports that provide a comprehensive view of a company's or individual's financial situation (Siregar et al., 2024). Accurate and consistent recording of financial transactions is vital for good financial management and informed decision-making (Siregar & Rahman, 2022).

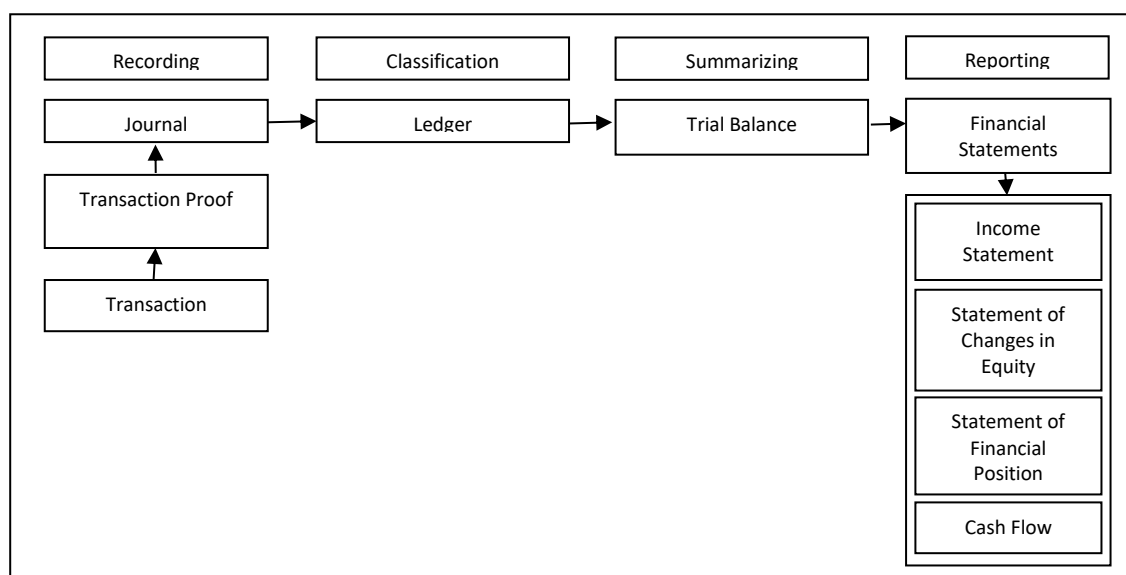


Figure 1. Accounting Cycle in Service Company

The accounting cycle for a service company begins with transaction analysis, followed by recording in the general journal, transfer to the general ledger, preparing a trial balance, making adjustments, preparing a worksheet, preparing financial reports (profit and loss report and financial position report), journal closing, and post-closing trial balance (Wati et al., 2024). The income statement exhibits income and expenses to compute net profit or loss, whereas the statement of financial position displays assets, liabilities, and equity at a specific point in time. These two reports provide a complete picture of the financial performance and condition of service businesses (Nurwahyuni et al., 2023; Wati et al., 2023).

This community service project aims to improve MSME players' knowledge and skills in managing their firm finances. This session is intended to teach an in-depth explanation of basic accounting concepts, the principles of generating financial reports in line with SAK EMKM, and how to record financial transactions systematically. Participants will also learn how to generate relevant profit and loss reports, financial position reports, and cash flow reports, as well as how to analyze and interpret financial data to make better company decisions. We anticipate that this exercise would help MSME motorcycle repair shops in Pekanbaru adopt excellent accounting procedures, boost access to funding, and contribute to local economic growth.

Table 2. Income Statement

Deni Motors Workshop Income Statement For the Monthly Period Ending January 31, 2025 (Expressed in Rupiah)	
Income:	
Service revenue	10.000.000
Spare parts sales revenue	<u>5.000.000</u>
Total Income	15.000.000
Expenses:	
Employee salary expenses	3.000.000
Purchasing spare parts expenses	2.500.000
Utility expenses	500.000
Rent expense	1.000.000
Workshop equipment expenses	300.000
Miscellaneous expenses	200.000
Total Expenses	<u>7.500.000</u>
Net Income	<u>7.500.000</u>

Table 3. Statement of Changes in Owner's Equity

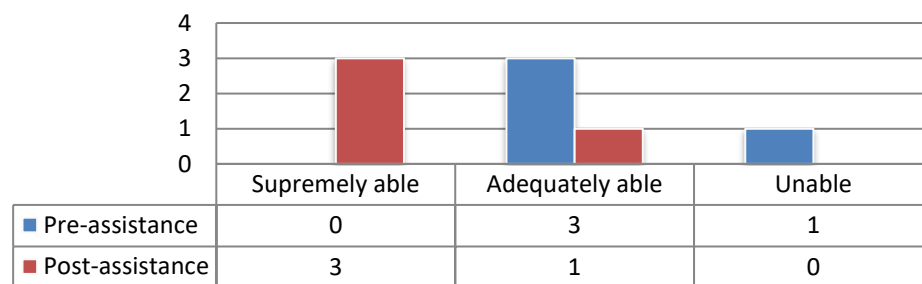
Deni Motors Workshop Statement of Changes in Owner's Equity For the Monthly Period Ending January 31, 2025 (Expressed in Rupiah)	
Owner's equity at January 1, 2025	4.500.000
Add:	
Net income	<u>7.500.000</u>
Total	12.000.000
Less: Withdrawals	<u>-</u>
Owner's equity at January 31, 2025	12.000.000

Table 4. Statement of Financial Position

Deni Motors Workshop Statement of Financial Position As of January 31, 2025 (Expressed in Rupiah)			
Assets		Liabilities	
Current Assets		Current Liabilities	
Cash	8.000.000	Accounts payable	<u>2.500.000</u>
Account receivable	1.500.000	Total Current Liabilities	2.500.000
Spare parts inventory	2.000.000		
Workshop supplies	<u>500.000</u>		
Total Current Assets	12.000.000		
Non-Current Assets		Equity	
Workshop equipment	<u>2.500.000</u>	Owner's Equity	12.000.000
Total Non-Current Assets	2.500.000		
Total Assets	<u>14.500.000</u>	Total Liabilities and Equity	<u>14.500.000</u>

The relevance of financial reporting is explained to business participants at the start of the session. Basic accounting material and financial report preparation are taught through a lecture format, followed by a question-and-answer session. Participants then put their knowledge into effect by generating financial reports using data from motorcycle repair businesses. Accurate financial reports provide a detailed picture of the company's financial situation. This enables business owners to make informed decisions about investment, cash management, and business development strategies. Financial reports enable business owners to assess the performance of their operations regularly. This assists in identifying areas for improvement and developing plans to increase profitability. With precise financial report data, business owners can create more realistic financial estimates and prepare for future growth. The service team held a question-and-answer session and discussion to assist participants who had difficulty preparing financial reports for motorcycle repair shops. Participants demonstrated significant interest by actively asking questions about many areas of generating financial reports, demonstrating their strong desire to improve business sustainability.

Evaluation allows participants to provide comments on the quality and relevance of the training materials, delivery methods, and facilities supplied. Evaluation is done by comparing the findings of the pre-test and post-test, as well as using an evaluation questionnaire. Approximately 80% of participants reported that this session was extremely helpful and boosted their confidence in managing corporate funds. Observing ongoing activities revealed several key points: participants were very enthusiastic about participating in workshop activities, participants actively asked questions and discussed with the presenters, and participants appeared to struggle at the start of the activity, but after being given several examples, they began to understand. The community service team employs a variety of assessment methods, including direct observation, surveys, questions and responses, and evaluating participants' creation of financial reports, to derive conclusions about the success of their activities. The outcomes of this examination are then shown in graph 1.



Graph 1. Capacity Development for Motorcycle Workshop Business Participants Before and After Training

Source: Processed Data

In this community service initiative, participants demonstrated differing levels of ability in grasping and utilizing the material presented. The evaluation results shown in Graph 1 categorized participants into three skill levels: unable, adequately able, and supremely able. Participants labeled as "unable" struggled to grasp fundamental accounting terminology, were unable to categorize different types of transactions, and could not produce financial reports, despite having received instruction. They required thorough support and relearning through a more straightforward and practical method. On the other hand, those at the "adequately able" level had a grasp of the basic concepts and could record transactions easily, but they still needed assistance to prepare reports accurately and comprehensively.

They managed to adhere to the training process, but they had not yet achieved complete independence in applying what they learned. On the other hand, the participants deemed "supremely able" demonstrated a solid understanding of all the material. They could accurately identify and record transactions and independently and correctly prepare profit and loss statements as well as financial position reports. The variation in skill levels serves as a crucial foundation for organizing subsequent support, which should be customized to suit each participant's understanding.

The evaluation results graph clearly shows that training has a favorable impact on financial report preparation. Before the course, a participant (25%) struggled to grasp creating accurate financial reports. Conversely, only a small number of participants showed a sufficient understanding of the material. However, the training proved quite beneficial, with 75% of participants demonstrating considerable improvement in their comprehension. A comparative review of the business financial data and reports created by participants showed that most participants had mastered the skills needed to prepare financial reports effectively.

Table 5. Capacity Development for Motorcycle Workshop Business Participants Before and After Training

Description	Pre-assistance		Post-assistance	
	Participants	%	Participants	%
Supremely able	0	0%	3	75%
Adequately able	3	75%	1	25%
Unable	1	25%	0	0%

The community service team implemented thorough training for motorcycle repair shop MSMEs to increase their ability to prepare financial reports, as indicated in Picture 1. This procedure consists of in-depth material presentation, interactive discussion sessions, and practical accounting application training, all intended to provide participants with the skills necessary to generate accurate financial reports. As physical evidence of the success of the training, the service team delivered the results of preparing financial reports to the participants, as illustrated in Picture 2. Throughout the training, which proceeded well, attendees actively participated and benefited from the knowledge and skills imparted.



Picture 1. The service team delivers accounting instruction and financial report preparation to motorcycle repair shop business participants through lectures, discussions, and practice



Picture 2. The team gave financial reports on the outcomes of the training to motorcycle repair shop participants

The participants' responses to the assessment questionnaire clearly show that training has a favorable impact on financial report preparation. All participants (100%) agreed that the material presented was very relevant to the needs of their motorcycle repair shop business and that this training would make a significant contribution to the growth of their business. Almost all participants (90% strongly agree, 10% agree) said the training material's clarity helped them learn accounting principles. Overall, participants (100%) were satisfied and saw significant benefits from this community service activity. In Table 6, a summary of the participant's feedback on the assessment questionnaire concerning the effects of the training is presented.

Table 6. Summary of Participants' Feedback on the Training Assessment Questionnaire

Statement	Response	Percentage
The material presented was very relevant to the needs of their motorcycle repair shop business.	Agree (all participants)	100%
The training would make a significant contribution to the growth of their business.	Agree (all participants)	100%
The clarity of the training material helped them learn accounting principles.	Strongly Agree	90%
	Agree	10%
Overall satisfaction and perceived benefit from the community service activity.	Satisfied (all participants)	100%

CONCLUSIONS AND SUGGESTIONS

The training activity on creating financial reports for MSME motorcycle workshops in Pekanbaru was successful in meeting its goal of developing participants' understanding and skills in financial reporting. Participants indicated a considerable gain in their comprehension of basic accounting concepts and financial report preparation. Participants' ability to record financial transactions and prepare simple financial reports increases significantly. Participants can practice recording financial transactions and creating financial reports with a team of community service lecturers from the Pelita Indonesia Institute of Business and Technology. Participants gain confidence in recording financial reports. This exercise benefits MSMEs that repair motorcycles by improving their financial management. Participants felt that this activity greatly benefited their business.

Preparing proper financial records has considerable benefits for motorcycle repair shops. Workshop owners can make better business decisions by using the correct reports, such as managing costs, investing, and planning for future growth. This report also improves access to financing from banks and other financial institutions because it serves as the foundation for determining creditworthiness. Furthermore, precise financial reports aid in financial control, tax compliance, and business performance evaluation, resulting in increased efficiency and profitability. Thus, precise financial records are a crucial instrument for the growth and sustainability of a motorcycle repair shop business.

The service team's training activities were successful in raising motorcycle repair shop participants' knowledge and abilities in creating financial reports by 75%, according to the evaluation. This demonstrates that this training is effective in teaching the skills required to improve corporate efficiency. The positive response of participants who desired to continue training demonstrates the perceived enhanced value. To get the most out of training, motorcycle repair shop owners and staff must actively implement what they've learned in managing their businesses' finances. This allows them to monitor business efficiency regularly and take the required steps to promote growth and advancement.

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