INFORMATION SYSTEMS FOR SMALL AND MEDIUM-SIZED ENTERPRISES BY VOSMIL 1.0 APPLICATION AT CV. KREASI KONCONE NGEMIL

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Abstract: Currently, quite a lot of Micro, Small, and Medium Enterprises (MSMEs) are experiencing difficulties in increasing their business significantly. One of them is CV. Koncone Ngemil. After being traced, they have difficulty recording financial transactions well and do not understand digital bookkeeping and financial reports. Meanwhile, they already have many work partners, with around 70 partners spread from Surakarta to Yogyakarta. This research is qualitative research using the FGD technique in data collection. The presence of the MSME Accounting Information System (AIS), especially the VOSMIL 1.0 application, is a means to compile various reports that are needed digitally. This community service activity aims to provide knowledge and guidance to CV. Koncone Ngemil to be able to record financial reports digitally using the VOSMIL 1.0 application so that they can improve their business significantly. The results show that using the Vosmil 1.0 application provides convenience to CV. Koncone Ngemil in digital financial records.

Keywords: MSME, AIS, VOSMIL, Koncone Ngemil

1. Introduction

The development of MSMEs (Micro, Small, and Medium Enterprises), as seen from Kompas.com, the Ministry of Cooperatives and SMEs of The Republic of Indonesia data for the last five years, continues to experience growth (2022). One of them is the MSME "*Koncone Ngemil*" in Solo, established in 2019 and continues to grow and innovate in developing its business, namely *Emping Mlinjo* or gnetum chips. The existence of MSMEs in Indonesia is beneficial for the government in reducing the unemployment and poverty levels because they are one of the business fields that can develop and be consistent in the national economy (Firdhaus & Akbar, 2022). It is supported by the Ministry of Cooperatives and SMEs of The Republic of Indonesia program to encourage MSMEs by developing a Digital Ecosystem taken from Kompas.com (2022). It is an innovation network that collaborates with other MSMEs to develop new products, processes, and services that adopt information technology systems to encourage good performance (Rehm & Goel, 2017). A digital economy is a business model that can help restore the economy to MSMEs. Therefore, they should switch business models to digital-based financial records (Lestantri et al., 2022).

The accounting information system is the main goal in the developments that are being achieved by business actors in developing their business to a more advanced stage (Rahmawati & Budiadi, 2019). In the context of the current Industrial Revolution 4.0, MSMEs must be competitive and ready to adapt to technological evolution in the face of

challenges (Sima et al., 2022). Information systems continue to develop in line with technological developments, including accounting information system innovations for them that adapt to improve and expand the human resource base by developing and connecting technology (Rehm & Goel, 2017). Applying accounting information systems to them can be done by applying information technology using web applications on MSMEs.

Previously, research and training have been carried out on several MSMEs, so they can acquire skills and keep up with rapidly developing technological advances. It has obtained various results with various research methods in several areas.

Ni Kadek Sinarwati, Edy Sujana, and Nyoman Trisna Herawati (2019) conducted qualitative descriptive research. They examine mobile accounting information systems' role in improving the performance of MSMEs in Badung Regency. This study focuses on the period before the use of the mobile Accounting Information System application and after the use of the application. Within three months of using the application, MSME actors have actively made financial reports such as income statements, changes in capital, and balance sheets produced by the system as research products. This mobile-based application helps them to improve their business administration and help their performance in compiling financial reports, so they can analyze their business performance.

The research by Nanik Ermawati and Nurul Rizka Arumsari (2021) was carried out using multiple regression analysis methods on 13,500 MSMEs in Kudus Regency. Using a sampling technique, purposive sampling, obtained 119 respondents with 25 respondents could not be processed. This results in the conclusion that understanding accounting information systems does not affect the performance of MSMEs. Testing the second hypothesis also shows that the application of accounting information systems does not affect the performance of MSMEs. Testing the third hypothesis shows that accounting knowledge has a positive effect on the performance of SMEs. In testing the fourth hypothesis, it shows that entrepreneurial ability also does not affect the performance of MSMEs.

Another research by Dwi Suhartini, Oryza Tannar, Muhammad Nugraha Eka Wardana, and Tiaramurti (2021) conducted with a focus on the problem of the inaccurate calculation of the cost of goods that had an impact on determining the selling price, besides that MSMEs had not marketed their products online. So, to improve the performance of MSMEs, application training is held to calculate the selling price and cost of goods using the full costing method and online product marketing training. This study focuses on 60 MSMEs in the MSME Entrepreneurs Association of Sedati Regency, Sidoarjo Regency, which was later taken by 20 SMEs due to the pandemic. From 20 MSMEs, only honey and black onion entrepreneurs can use this method. In contrast, several entrepreneurs do not dare to increase market prices because they consider competitors' prices and consumer loyalty. It affects performance because using prices that are not following fair prices will lead to decision-making errors and business failures.

Based on the previous studies above, there are similarities with this research. The similarity is this research also uses technology to help MSMEs record their business performance digitally. So, it is hoped that MSMEs will be able to increase their business results. While the difference between this study and the previous is that the focus of this research is to help CV. Koncone Ngemil to improve their performance using the VOSMIL app. CV. Koncone Ngemil is one of the MSMEs with a lot of work partners, around 70. So digital records are needed to improve their business performance significantly.

2. Research Method

This study uses qualitative research to examine the quality of the object of research in depth to obtain meaningful data based on the facts found. According to Abdussamad (2021), it can be constructed as a theory or findings. The object of this research is MSMEs assisted by CV. Kreasi Koncone Ngemil, Solo. This research was obtained through two types of data: primary and secondary. Primary data were obtained through initial observations and interviews with group discussion forums. Meanwhile, secondary data uses written data that supports primary data. The Forum Group Discussion was conducted before the training on using the *VOSMIL Application* and the Business Model Canvas. This research period is approximately one year.

3. Results and Discussion

3.1. Results

CV. Koncone Ngemil Solo was given application training to overcome the problems in the MSMEs. CV. Koncone Ngemil Solo already has approximately 70 customers who order continuously. Some of the items that were sent turned out to be unfit for sale, so they had to be returned to CV. Koncone Ngemil. Coordinator of CV. Koncone Ngemil realizes that if this continues, there will be overlapping calculations, especially in the inventory section. It was proven through the Focus Group Discussion (FGD) that was held along with the training. Following Sinarwati, Sujana, and Herawati (2019) stated that applying accounting information systems motivates MSME owners to continue monitoring and recording transactions. CV. Koncone Ngemil has been able to make inventory reports through the VOSMIL 1.0 application. The website platform can introduce things about financial statements by accounting. The platform knows the latest total balance available. The platform makes it easier for MSMEs to create financial reports. The platform introduces accountant accounts that should be used in financial statements. The available reports show the accounting understanding of CV. Koncone Ngemil is seen through the application training has increased. It is also in line with the Knowledge-Based View Theory (Grant, 1996) which explains that a business will succeed along with increased knowledge of its resources. However, this is not in line with several studies, including Nanik Ermawati and Nurul Rizka Arumsari (2021). In their research, MSMEs know about the application but do not have the will to record through applications. They prefer to record manually. Their research is different with this study. The results of this study indicate the increasing ability of CV. Koncone Ngemil using the Vosmil 1.0 application, is also able to increase its business and become a more flexible reseller business.

3.2. Discussion

This research was conducted from January to December 2022 on the CV. Koncone Ngemil, Solo. After knowing the problem through observation and interviews with MSME owners, CV. Koncone Ngemil, researchers began to conduct literature studies to formulate problems, find solutions, and develop implementation plans. Then FGD was held while providing training on the VOSMIL 1.0 application.

Using the VOSMIL web application makes it easier for MSME business owners to record expenses and income according to accounting rules correctly. The website with features displaying receivables data from shops that have been subscribed. It can help MSME owners see their financial reports directly in real time and provide more insight into accounting for MSME business parties. The following is the application view.
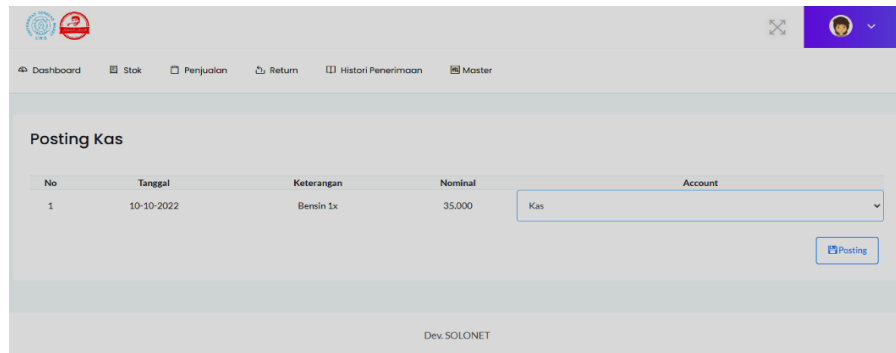
Figure 1. Application VOSMIL 1.0 View

On the dashboard page there are sub menus, namely the daily journal, general journal, and cash posting menus. At first the user can choose a daily journal, namely incoming and outgoing transactions every day. Users enter transactions by selecting the via account used. After that the user can enter transaction data through the cash posting menu, the user is directed to choose the name of the credit account. Then the data that has been entered will appear in the general journal, which will become information on journal transaction data that will affect its financial reports.
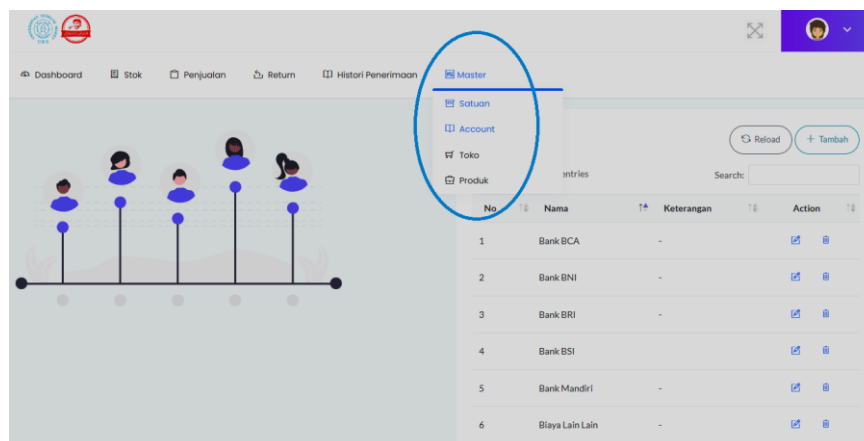

Figure 2. Account menu

Based on the FGD, the activities aimed at developing MSME CV. Koncone Ngemil uses the reseller method to develop a reseller network. There are 90 total places for products CV. Koncone Ngemil from Surakarta to Yogyakarta. In addition, this FGD is expected to improve the performance of CV. Koncone Ngemil. This MSME is fostered by PT Astra. They have good return management. The unique thing about them is the raw gnetum chips, which are re-seasoned after cooking, so the taste seeps into it.

This FGD got several results, including: pricing scheme if using a reseller system, there are problems with raw materials (lack of raw materials for gnetum due to the long harvest period in a year, it can only be harvested twice), and there is no team to assist in business development.

4. Conclusion

Limitation of CV. Koncone Ngemil regarding knowledge of financial statements, especially inventory reports, is helped by the VOSMIL application. By using the VOSMIL application, CV. Koncone Ngemil is able to understand the accounts used in the financial management of MSMEs. Another limitation of CV. Koncone Ngemil to develop a reseller business, also helped by the Business Model Canvas application to guide them in answering five questions if they want to use a reseller system, such as *'what are the advantages of marketing this product?'*, *'what is the potential profit that can be obtained?'*, *'how is this product priced in the market?'*, *'is this product always sustainable?'* and *'where must this product be sold?'*

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