

## Training and Counseling on Stock Opname Bookkeeping at Saung Injuk Restaurant, Bandung Regency

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### Abstract

*Community Service Activities that provide counseling on the importance of bookkeeping and training on bookkeeping and hospitalization recording for all incoming and outgoing goods activities to maintain the continuity of stock and raw material availability as well as cost efficiency efforts. The outcome that can be realized from this Community Service activity is that actors are able to carry out bookkeeping and recording of their business regularly by using hospitalization recording and calculating cost efficiency. Recording of stock-taking. As a result, "Saung Injuk Restaurant" has been done by the owner but only for ordering raw materials based on the remaining stock. 2) There has not been recorded a match between the initial number of products and after being sold which is then confirmed with the remaining stock. 3) There is a risk that the goods sold with the initial stock do not match the remaining stock.*

**Keywords:** Simple Bookkeeping, Cash Book, Cost of Goods Produced, Restaurant

### Introduction

Some of the contributions of Micro, Small and Medium Enterprises (MSMEs) are (1) increasing gross domestic product, (2) being able to absorb domestic labor, (3) able to increase people's incomes and (4) can help fight poverty and unemployment that exist (Putri, 2017);(Partomo, 2004);(Setyaningrum, 2019). However, even though these Micro, Small and Secondary have an important role and make a considerable contribution, this Micro, Small and Secondary business also still has weaknesses when operating so that the government needs to provide support and support so that this Micro, Small and Secondary business can run smoothly (Linawati, 2015);(Sofyan, 2017);(Idayu, Husni, & Suhandi, 2021).

In fact, there are still Micro, Small and Secondary Ventures that have not been able to manage their business properly, so it is not uncommon for Micro, Small and Secondary to fail in their business (Asikin & Fadilah, 2024);(Limanseto, 2021);(Kurniawan, 2023). This failure is caused by the low knowledge of Micro, Small and Secondary owners about business management (Saebah & Asikin, 2022);(Khairunnisa et al., 2022);(Putri, 2017). This is also experienced by Saung Injuk Restaurant located in Katapang District, Gandasari Village. Where Saung Injuk Restaurant is still a small-scale industry that also has obstacles in terms of management, namely financial management.

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Financial management is a problem in MSMEs because Micro, Small and Secondary owners ignore the importance of financial management (Lestari, Bernawati, & Wardhana, 2020);(Brigham, Ehrhardt, Koh, & Ang, 2014);(Horiza, 2019). Because MSME businesses whose finances are managed and informed transparently and accurately will have a positive impact on the Micro, Small and Secondary business itself (Edirars, 2010). The positive impact can be used to maintain the sustainability of its business.

Micro, Small and Secondary actors view that the accounting process is not too important to implement and many of them do not understand the importance of recording and bookkeeping for business continuity (Annur, 2022). So based on this condition, it is necessary to conduct training on bookkeeping simply by using a cash book and evaluating the calculation of the cost of goods produced at Saung Injuk Restaurant located in Katapang District, Gandasari Village.

Based on the explanation of the situation analysis, the partner's problem focuses on management problems, namely simple bookkeeping at "Saung Injuk Restaurant" which includes recording outgoing goods and incoming goods to ensure product availability classes.

### **Research Methods**

Based on the problems faced by the actors of Saung Injuk Restaurant in Katapang District, Gandasari Village, methods were proposed in its implementation, namely: 1) Counseling on the importance of recording or bookkeeping on the availability of products and raw materials for Saung Injuk Restaurant actors in Gandasari Village, Warunglobak. 2) Counseling on what components must be taken into account in recording incoming and outgoing goods through the form of questions and answers with Saung Injuk Restaurant actors in Gandasari Village, Warunglobak.

### **Results and Discussion**

The implementation of Community Service with the theme of Stock Opname Training at "Saung Injuk Restaurant" will be held on Friday, December 18, 2022 from 09.30 to 16.00. The service was carried out at "REStoran Saung Injuk" located at Gg. Molen AA rt. 05/ RW. 1. No. 9 ds. Gandasari, Bandung district. Counseling on simple bookkeeping at "Saung Injuk Restaurant" is carried out in a relaxed atmosphere through questions and answers with the owner. The owner is Eli Lusiani who is a local resident started his business since 2018. The products produced by "Saung Injuk Restaurant" are food and beverages.

The product marketing concept of "Saung Injuk Restaurant" was originally like a restaurant in general, namely serving guests who came directly to the restaurant, but due to the 2019 covid pandemic and Java-Bali PPKM, Saung Injuk Resto changed its marketing strategy by serving various closed and limited events such as; wedding, marriage contract or fiancé.

For recording stock-taking in the "Saung Injuk Restaurant" business, so far it only uses manual records using the general ledger only for raw material orders. Food and beverage raw materials: a) A lot of raw materials are ordered from suppliers but the suitability of the goods coming with the order is not recorded. b) Other obstacles faced by products that have been sold are never adjusted to the remaining products.

Supporting ingredients in the form of flour, spices, sauces, spices and other seasonings: a) It is never calculated how many spices are needed to produce 1 (one) product. separated, so that there is potential for raw materials for employees to use raw materials for products, as well as the use of finished products; like a chicken. Noodles, eggs. and others.

Lightening materials, such as; flour; sugar; milk, coconut milk and others: There is no record of how much flour there is; sugar; milk, coconut milk and others. Beverage raw materials, such as; fruit, sprite, coffee and others. a) There is no record of how many ingredients are needed to produce a beverage product, b) In addition, there is no recording of compatibility between beverage products sold and raw materials that have been issued. c) There is no recording of sis stock of beverage products every day.

Fighting materials, such as; soap, crackles, tissues and others: a) There is no record of how many tissues, crackles, soaps and others for each day. Limited accounting personnel: a) The stock-taking process of "Saung Injuk Restaurant" is carried out still using paper recording based on goods sold but there is no recording for conformity with the raw materials ordered and the final remaining products.

Based on the results of the conclusions above, there are several suggestions that Pengabdian gave to the owner of "Saung Injuk Restaurant: 1) Dedication provides examples of recording raw materials ordered from suppliers but does not record the suitability of goods coming with orders. 2) Provide input to the Owner so that a report is made every day for the total products sold so that it can be confirmed with the remaining product stock. 3) Provide input to the owner of all products must be calculated cost of goods produced (COGS) including gas raw materials so that the cost can be ascertained. 4) Provide input to owners of supporting raw materials such as; Wipes, straws, hand soap, etc. must be made a report on their order and use so that they can be calculated for daily needs.

The solutions offered to overcome the problems that exist in Saung Injuk Restaurant in Katapang District, Gandasari Village are: 1) Providing counseling on the importance of bookkeeping of outgoing and incoming goods to ensure product availability and streamline product costs. 2) Provide counseling on how to record outgoing goods and incoming goods using simple bookkeeping.

The output targets of the implementation of community service at Saung Injuk Restaurant in Katapang District, Gandasari Village are the output targets in the field of management, namely: 1) Providing counseling on the importance of financial management for, the output targets are actors who have an understanding of the importance of managing outgoing and incoming goods. 2) Provide counseling on how to calculate inventory and order inventory, the output target is that actors can calculate the

cost of goods produced correctly. 3) Online Publication of the results of community service implementation.

## Conclusion

From the description above, it can be concluded as follows: 1) The recording of stock-taking "Saung Injuk Restaurant" has been carried out by the owner but only for ordering raw materials based on the remaining stock. 2) There has not been recorded a match between the initial number of products and after being sold which is then confirmed with the remaining stock. 3) There is a risk that the goods sold with the initial stock do not match the remaining stock. 4) There is a potential risk of misappropriation of the use of products or raw materials.

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