



Peningkatan Manajemen Keuangan di UKM: Peran Pelatihan Teknologi Informasi bagi Kelompok Peternak Ayam Berbasis Digital

Enhancing Financial Management in Smes: The Role of Information Technology Training for Digital-Based Chicken Farmer Groups

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Article History:

Received: Maret 17, 2024;

Revised: Maret 31, 2024;

Accepted: April 11, 2024;

Published: April 13, 2024;

Keywords: Business

sustainability; Financial reporting;
Information technology in business;
Microsoft Excel training; SME
financial management;

Abstract: This study aims to assess the impact of training on the use of information technology, particularly Microsoft Excel, in the preparation of financial statements within small and medium enterprises (SMEs) of the Digital-Based Chicken Farmers Group. Accurate and timely financial management is crucial for business sustainability, yet many SMEs struggle with effectively organizing and compiling their financial reports due to limited technical skills and access to appropriate tools. This research employs a qualitative approach with a descriptive methodology, utilizing interviews, direct observations, and comparative analysis of financial data before and after the training intervention. The training focused on improving participants' skills in using Microsoft Excel to create income statements, balance sheets, and cash flow reports. The findings indicate a significant enhancement in the ability of SME managers to utilize Excel's features such as formulas, tables, charts, and data analysis tools. As a result, the financial statements produced became more accurate, timely, and professionally structured. Moreover, the training positively impacted participants' confidence in utilizing digital tools for financial management, enabling better strategic planning and decision-making based on reliable financial data. Despite these improvements, the study also identifies ongoing challenges, such as the need for continuous training and support, particularly in more advanced Excel functions and other relevant software tools. The research concludes that targeted training in digital tools significantly contributes to the enhancement of financial literacy and operational efficiency in SMEs. Furthermore, it underscores the necessity for continuous professional development and the integration of broader digital solutions—including inventory and marketing systems—to support long-term business growth, adaptability, and competitiveness in an increasingly digital economy.

Abstrak

Penelitian ini bertujuan untuk menilai dampak pelatihan penggunaan teknologi informasi, khususnya Microsoft Excel, dalam penyusunan laporan keuangan pada usaha kecil dan menengah (UKM) dalam Kelompok Peternak Ayam Berbasis Digital. Pengelolaan keuangan yang akurat dan tepat waktu sangat penting untuk keberlangsungan bisnis, namun banyak UKM menghadapi kesulitan dalam menyusun dan mengelola laporan keuangan secara efektif karena keterbatasan keterampilan teknis dan akses terhadap alat yang tepat. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif, melalui wawancara, observasi langsung, dan analisis data keuangan sebelum dan sesudah pelatihan. Pelatihan difokuskan pada peningkatan keterampilan peserta dalam menggunakan Microsoft Excel untuk menyusun laporan laba rugi, neraca, dan arus kas. Hasil penelitian menunjukkan adanya peningkatan signifikan dalam kemampuan manajer UKM dalam memanfaatkan fitur Excel seperti rumus, tabel, grafik, dan alat analisis data. Laporan keuangan yang dihasilkan menjadi lebih akurat, tepat waktu, dan terstruktur secara profesional. Selain itu, pelatihan ini juga meningkatkan kepercayaan

diri peserta dalam menggunakan alat digital untuk pengelolaan keuangan, yang pada gilirannya memungkinkan perencanaan strategis dan pengambilan keputusan yang lebih baik berbasis data keuangan yang andal. Meskipun demikian, penelitian ini juga mengidentifikasi tantangan yang masih ada, seperti kebutuhan akan pelatihan lanjutan dan dukungan berkelanjutan, khususnya dalam fungsi Excel tingkat lanjut dan perangkat lunak lain yang relevan. Penelitian ini menyimpulkan bahwa pelatihan yang tepat dalam penggunaan alat digital secara signifikan berkontribusi pada peningkatan literasi keuangan dan efisiensi operasional UKM. Selain itu, pentingnya pengembangan profesional berkelanjutan dan integrasi solusi digital yang lebih luas—termasuk sistem inventaris dan pemasaran—ditekankan untuk mendukung pertumbuhan bisnis jangka panjang, adaptabilitas, dan daya saing di era ekonomi digital.

Kata Kunci: Keberlanjutan usaha; Laporan keuangan; Manajemen keuangan UKM; Pelatihan Microsoft Excel; Teknologi informasi dalam bisnis;

1. INTRODUCTION

Effective financial management is one of the main factors in achieving the success of a business, especially for Small and Medium Enterprises (SMEs). Although many SMEs have shown great potential in the economy, they often face major challenges in compiling accurate and compliant financial reports. Correct and standard-compliant financial statements are essential for reliable data-driven decision-making (Hery, 2017). Without adequate financial reports, entrepreneurs often struggle to plan and manage their business operations effectively (Kasmir, 2019). This also applies to Digital-Based Chicken Farmer Groups, which face similar obstacles in managing their financial statements (Sari & Putra, 2020). These obstacles can hinder their ability to make good decisions and plan for their future business development.

Although Digital-Based Chicken Farmer Groups have leveraged technology to improve efficiency and effectiveness in the production and distribution processes, their business management still faces challenges in terms of bookkeeping and preparation of financial statements (Hasdar et al., 2021). One of the main challenges they face is the increasing demand for chicken products which requires better management, including in financial management (Aziz et al., 2023). Without a well-organized financial system, decision-making in a company can become less precise, which can ultimately affect business continuity and development (Muljanto, 2020). Therefore, good financial management is a very important aspect in the survival and growth of a business.

In the midst of the rapid development of information technology (IT) in the business world, many SMEs have begun to utilize IT in their operations, one of which is through the use of software such as Microsoft Excel for the preparation of financial statements. The use of IT is expected to increase the efficiency and accuracy of financial statements, as well as make it easier to make decisions based on more valid and reliable data (Gata et al., 2023; Duncan, 2018; Suryanti et al., 2023). Thus, technology can help SMEs in compiling financial reports

that are timelier and in accordance with applicable standards, so that they can support business growth and competitiveness in an increasingly competitive market.

However, even though information technology is available, not all small and medium entrepreneurs, including Digital-Based Chicken Farmer Groups, have adequate human resources (HR) to make optimal use of this technology (Safitri, 2020; Purba, 2019). Lack of knowledge and skills in using software such as Microsoft Excel is a major obstacle for entrepreneurs. Many of them do not understand how to compile financial statements that comply with standards, such as income statements, balance sheets, and cash flow statements, which are critical to the continuity of their business (Novatiani et al., 2023; Anggadini et al., 2023). This shows that there is an urgent need for training in the preparation of financial statements using software such as Microsoft Excel.

The training provided to SME entrepreneurs, especially the Digital-Based Chicken Farmer Group, aims to improve their ability to prepare accurate and timely financial reports (Nurhayati et al., n.d.). This training is expected to not only improve the technical skills of managers in preparing financial statements, but also increase their understanding of the importance of good financial management in supporting business continuity (Nkwinka & Akinola, 2023). Furthermore, by improving their ability to manage financial statements, it is hoped that entrepreneurs can make more strategic decisions based on valid and relevant financial information (Sembiring & Elisabeth, 2018).

The importance of the application of information technology in the preparation of financial statements does not only focus on technical aspects, but also on the ability to increase business competitiveness and resilience in the face of increasingly competitive market challenges (Astutik & Mildawati, 2016). By utilizing information technology, SMEs can be more efficient in managing their resources, including in terms of financial management, which leads to more professional and efficient business development (Sembiring & Elisabeth, 2018). Training and mentoring carried out by researchers play a strategic role in providing understanding and practical skills to SME managers, as well as improving the quality of existing human resources (Putera & Fajri, n.d.).

As part of efforts to improve financial management among SME entrepreneurs, especially in Digital-Based Chicken Farmer Groups, it is important to identify and address the main obstacles they face in compiling standardized financial reports. Some of the most prominent challenges are limited skills in using software, lack of understanding in the preparation of financial statements in accordance with accounting standards, and lack of understanding of the importance of financial statements for better decision-making. This is a

significant problem because poor financial management can hinder business growth and sustainability, especially when important decisions are made based on inaccurate or incomplete data.

A common solution that can be applied is the provision of training that aims to improve the knowledge and skills of entrepreneurs in using software such as Microsoft Excel to compile financial statements. In addition, entrepreneurs also need to be given an understanding of the importance of good financial management and how financial statements can be used to make more informed and strategic decisions. This training is expected to provide entrepreneurs with practical skills that can be directly applied in their business operations.

Based on the existing literature, training in the use of Microsoft Excel for the preparation of financial statements has been proven to be effective in improving the skills of SME entrepreneurs (Hidayati & Rahmawati, 2021). The use of this software helps to improve the efficiency and accuracy of financial statements, as well as enable entrepreneurs to make more valid and relevant data-driven decisions (Gata et al., 2023). In addition, this training can also help entrepreneurs identify strengths and weaknesses in their business through a more in-depth analysis of financial statements (Fadhillah & Hermawan, 2021). Thus, this training not only provides technical skills, but also equips entrepreneurs with a strategic understanding of business management.

Although various studies have shown the importance of good financial management for the survival and growth of SMEs (Aziz et al., 2023; Nurhayati et al., 2020), there are still many entrepreneurs who have difficulty in compiling financial statements that are in accordance with standards. In addition, limitations in the use of software and lack of understanding of the benefits of financial statements indicate a gap in knowledge and skills among entrepreneurs. Therefore, training in the preparation of financial statements with the help of technology, especially Microsoft Excel, is needed to improve the technical skills and understanding of entrepreneurs regarding effective financial management.

This research aims to address the knowledge and skills gap among SME entrepreneurs, especially in terms of preparing financial statements using software such as Microsoft Excel. The novelty of this research lies in its in-depth focus on practical training that not only covers financial reporting techniques, but also improves entrepreneurs' understanding of the importance of financial reporting in business decision-making. This research also seeks to introduce and develop the use of information technology in SME financial management to increase competitiveness and business resilience in a competitive market.

This research is expected to make a significant contribution to the development of SMEs, especially in improving their financial management skills. In addition, this research is also expected to provide deeper insight into the challenges and solutions that can be applied in digital-based SME financial management.

2. METHOD

This study aims to analyze and evaluate the influence of training on the use of information technology in the preparation of financial statements on financial management in SMEs of Digital-Based Chicken Farmer Group. In order to achieve this goal, this study uses a qualitative approach with a descriptive method. This method was chosen because the goal is to describe and analyze the phenomena that occur in the field without directly intervening in the object of research, namely SME managers.

The qualitative approach is considered more appropriate for this study because the main focus is to understand and describe the experience, knowledge, and skills of SME managers related to the use of information technology in their financial management. The data obtained through this approach is expected to provide a deeper picture of how training and use of Microsoft Excel can improve their ability to prepare accurate and timely financial statements.

This research was carried out in UKM Digital-Based Chicken Farmer Group which has received training from LPM STIE Petra Bitung. The selection of the location of this research is based on the criteria of SMEs who focus on the use of technology in their operations but still face difficulties in managing financial statements. SME managers were the main subjects in the study, focusing on the changes that occurred in financial management after they took part in the training.

The main data sources in this study are managers and administrative staff who are directly involved in business activities. Primary data was collected through in-depth interviews and focus group discussions (FGDs) with SME managers and staff involved in financial management. The interviews and FGDs aim to dig up information related to the understanding, challenges, and impact of the training received on their financial management practices.

Semi-structured interviews are conducted with managers and administrative staff, using interview guides that contain open-ended questions to delve deeper into their experience in using information technology to compile financial statements. This interview also aims to identify the obstacles that SME managers still face in the application of technology as well as obstacles related to the capacity of human resources in managing financial software.

In addition to interviews, this study also conducts direct observation of financial management practices in SMEs to enrich data and obtain more valid information. The researcher observed how the process of preparing financial statements was carried out after the training, including the use of Microsoft Excel software in the process. This observation is expected to provide an overview of the extent to which technology has been integrated in financial management and what challenges are still faced by managers in utilizing information technology.

In addition to primary data, secondary data is also collected through documentation related to financial statements produced by SMEs before and after training. This documentation includes income statements, balance sheets, and cash flow statements generated using Microsoft Excel software. This data is used to analyze changes in the quality of financial statements after training. The data analysis process was carried out thematically, with each interview and discussion recorded and analyzed to identify key themes related to the application of information technology in financial management.

The analysis also includes a comparison between pre- and post-training conditions. The researcher compared the understanding, skills, and effectiveness of financial management carried out by SME managers before and after attending training on the use of Microsoft Excel for financial report preparation. In this way, this study is expected to evaluate the contribution of training in improving financial management in SMEs.

The validity and credibility of the data are maintained by using triangulation techniques, namely by comparing data from various sources such as interviews, observations, and documentation. Triangulation aims to ensure the consistency and validity of the data and reduce bias in the analysis. In addition, to ensure the quality of the data, this study also conducts member checking, which is asking for confirmation from participants regarding the findings obtained in the data analysis process.

Through the use of qualitative approaches and descriptive methods, this study is expected to provide a clear picture of how information technology training, especially the use of Microsoft Excel in the preparation of financial statements, can improve the ability of SME managers to manage their finances. The results of this study are expected to provide useful recommendations for SME managers and related parties in improving the performance and competitiveness of SMEs through the use of information technology in financial management.

By using a qualitative approach and descriptive methods, this research is expected not only to provide insight into the impact of training on financial management, but also to help clarify the challenges still faced by SME managers in utilizing information technology. These

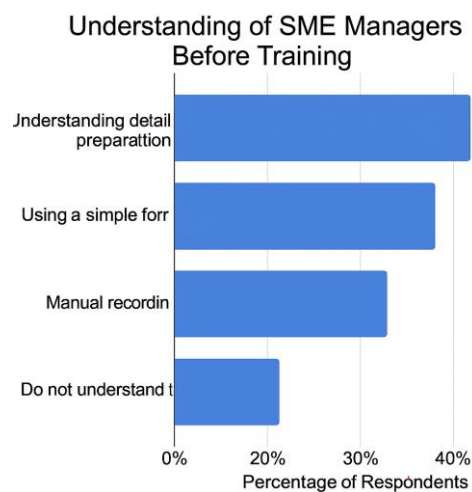
findings are expected to enrich the literature related to SME financial management, especially in terms of the application of information technology to improve the efficiency and effectiveness of financial management at the SME level.

3. RESULT

This study aims to analyze the influence of information technology use training, especially in the use of Microsoft Excel in the preparation of financial statements, on financial management in SMEs of Digital-Based Chicken Farmer Group. Based on data obtained through interviews, observations, and documentation, as well as analysis of financial statements before and after training, the results of this study show that training in the use of software such as Microsoft Excel has a significant impact on financial management in these SMEs.

Understanding of SME Managers Before Training

Before participating in the training, the majority of SME managers from the Digital-Based Chicken Farmers Group had a limited understanding of the importance of preparing well-structured financial statements. Some managers admit that they rely only on manual record-keeping or use a simple format to monitor cash flow and daily transactions. They often struggle to create comprehensive financial statements, such as income statements, balance sheets, and cash flow statements, which are indispensable for strategic decision-making. These limitations are a major obstacle in managing their business, considering the importance of accurate financial data to plan expansion and evaluate business performance (Hery, 2017; Kasmir, 2019). The graph of understanding of SME managers can be seen in the image below.



Picture 1. Understanding Of SME Managers Before Training

Challenges in Financial Management Before Training

In addition to limited knowledge about the preparation of detailed financial statements, SME managers also face various challenges in managing their finances. They have difficulty in operating more advanced technological devices that can help them in the process of preparing financial statements more systematically. Most managers rely only on manual methods that are ineffective and time-consuming. One of the main complaints is the difficulty in producing accurate and timely financial reports, which can be used to evaluate business performance and plan strategies for the future. This hinders their ability to make valid data-driven decisions, which is crucial for the continuity of their business (Aziz et al., 2023).

The Impact of Training on Financial Management

The training provided by LPM STIE Petra has a positive impact on financial management in SMEs of the Digital-Based Chicken Farmer Group. After attending training on the use of Microsoft Excel in the preparation of financial statements, SME managers showed a better understanding of the importance of well-structured financial statements. They now better understand how to create income statements, balance sheets, and cash flow statements more easily and efficiently using this software. This improvement in skills allows managers to generate more accurate, timely, and useful reports for further analysis that is beneficial for business planning. The following is a photo of financial management training for chicken farming SMEs.



Picture 2. a photo of financial management training for chicken farming SMEs.

Improving Managers' Skills in Using Microsoft Excel

One of the most significant outcomes after the training was the improvement of managers' skills in using Microsoft Excel to compile financial statements. Before the training, most managers were unfamiliar with the use of basic formulas and functions in Excel needed to calculate and compile financial statements. After the training, managers demonstrate better ability to use various Excel functions, such as SUM, IF, and VLOOKUP, which makes it easier for them to create more accurate and faster financial reports. This improvement in skills gives managers more confidence to prepare more structured and timely financial statements, which were previously a major obstacle for them in managing business finances.

Changes in the Financial Statement Preparation Process

The process of preparing financial statements in SMEs of the Digital-Based Chicken Farmer Group has also undergone significant changes. Previously, financial statements were prepared manually using separate cash books and records. Now, with the help of Microsoft Excel, managers can create more integrated and efficient financial reports. They can easily calculate total revenue, costs, and profits, as well as generate more comprehensive reports with just a few clicks. This new system reduces reliance on manual logging which is prone to errors and takes longer to complete (Novatiani et al., 2023).

Increased Efficiency in Financial Management

One of the main benefits felt by SME managers after participating in the training is increased efficiency in financial management. The use of Excel allows managers to complete tasks that previously took longer in less time. For example, monthly expense calculations and the creation of cash flow reports can now be done faster and more accurately. This gives managers more time to focus on other aspects of the business, such as production and marketing, which were previously hampered by the lengthy process of preparing financial statements (Hidayati & Rahmawati, 2021).

Ease of Compiling Accurate Financial Reports

Prior to training, financial statements produced by SMEs were often inaccurate and did not reflect their true financial position. After training, SME managers can generate more accurate and clear reports, which makes it easier for them to assess their business performance. These reports are also easier to understand by external parties, such as investors or financial institutions, if needed to obtain funding or other support. With more accurate reports, managers

can be more confident in negotiating with outside parties or planning the next strategic steps for their business (Suryanti et al., 2023). The following is one of the financial statements made after the training.

Income Statement

Information	Running Year	Previous Year
INCOME		
Chicken Sales	500.000.000	450.000.000
COST OF GOODS SOLD (COGS)		
Cost of Buying Chicken	250.000.000	225.000.000
Feed and Medicine Costs	50.000.000	45.000.000
Employee Salaries and Wages	30.000.000	25.000.000
GROSS PROFIT	170.000.000	155.000.000
OPERATIONAL EXPENSES		
Transportation and Distribution Costs	20.000.000	18.000.000
Marketing Costs	10.000.000	8.000.000
OPERATING PROFIT	140.000.000	129.000.000
MISCELLANEOUS INCOME	5.000.000	4.500.000
MISCELLANEOUS LOAD	2.000.000	1.500.000
PROFIT BEFORE TAX	143.000.000	132.000.000
Income Tax	20.000.000	18.000.000
NET PROFIT	123.000.000	114.000.000

Balance Sheet

Information	Current Year (Rp)	Previous Year (Rp)
ASSETS		
Current Assets		
Cash and Cash Equivalents	30.000.000	25.000.000
Business Accounts Receivable	15.000.000	10.000.000
Supplies	60.000.000	55.000.000
Fixed Assets		
Land and Buildings	200.000.000	180.000.000
Vehicle	50.000.000	45.000.000
Machinery and Equipment	80.000.000	75.000.000
TOTAL ASSETS	395.000.000	390.000.000
LIABILITY		
Short-Term Liability		
Debt	10.000.000	5.000.000
Bank Debt	15.000.000	10.000.000
Long-Term Obligations		
Bank Loans	50.000.000	45.000.000
TOTAL LIABILITIES	75.000.000	60.000.000
EQUITY		
Owner's Capital	150.000.000	150.000.000
Retained Profits	170.000.000	180.000.000
TOTAL EQUITY	320.000.000	330.000.000

Cash Flow Statement

Information	Current Year (Rp)	Previous Year (Rp)
Cash Flow from Operating Activities		
Acceptance from Customers	500.000.000	450.000.000
Payment for Purchase of Goods	(300.000.000)	(270.000.000)
Employee Salary Payment	(30.000.000)	(25.000.000)
Income Tax Payment	(20.000.000)	(18.000.000)
Cash Flow from Investment Activities		
Fixed Asset Purchase	(60.000.000)	(55.000.000)

Cash Flow from Funding Activities		
Short-Term Debt Payments	(10.000.000)	(5.000.000)
Bank Loans	20.000.000	15.000.000
Net Increase in Cash and Cash Equivalents	10.000.000	12.000.000
Cash Balance at the Beginning of the Period	20.000.000	8.000.000
Cash Balance at the End of the Period	30.000.000	20.000.000

Positive Impact on Decision Making

With more accurate and structured financial reports, SME managers can make more informed decisions based on valid data. They are now better able to evaluate the advantages and disadvantages of every decision taken, and are better at planning future strategies. For example, managers can now more clearly monitor production costs and profit margins, which helps them in determining more competitive selling prices and optimizing available resources. Decisions made based on accurate data increase the chances of business success in the long term (Duncan, 2018).

Barriers in Technology Deployment

Although training provides many benefits, there are several obstacles that SME managers still face in making the most of technology. One of the main obstacles is the limitation of basic knowledge regarding the use of other software that can also help in business management. Some managers still find it difficult to switch from manual methods to digital methods in other management, such as marketing and stock management. This points to the need for more in-depth advanced training on more complex software, in addition to Microsoft Excel, to support more comprehensive business operations (Astutik & Mildawati, 2016).

Lack of Long-Term Support in the Use of Technology

One of the other challenges is the lack of long-term support in the use of technology. Although initial training has provided great benefits, some managers feel that they need further guidance and regular training updates to stay up-to-date and optimize the use of technology. Without ongoing support, SME managers worry they will revert to old, more inefficient methods. Therefore, it is important to provide ongoing mentoring services so that technology can be used optimally in the long term (Sembiring & Elisabeth, 2018).

Improved Cash Flow Management Capabilities

One of the aspects that was greatly helped by this training was cash flow management. Previously, managers had difficulties in monitoring and managing cash flows in and out of

their businesses. Using Excel, they can now monitor expenses and income in a more systematic and detailed way, allowing them to avoid liquidity issues and plan expenses better. Better cash flow management allows managers to maintain business financial stability and avoid liquidity crises that can threaten the continuity of their business (Nurdiana et al., 2020).

The Effectiveness of Training in Improving Business Performance

This training has proven to be effective in improving business performance, especially when it comes to financial management. Some managers report that after training, they are able to reduce waste and increase their profit margins. They are also starting to leverage more accurate financial data to plan for future business expansion and investment. With more structured and efficient financial management, managers can focus more on developing their business and achieving their long-term goals (Pamungkas et al., 2022).

The Relevance of Training to the Needs of SMEs

Based on the evaluation from the manager, this training is very relevant to their needs. Managers feel that the understanding provided in the training is appropriate to the challenges they face in their day-to-day business. This shows that training based on real needs in the field is more effective in generating positive change. Managers can directly apply the knowledge they have gained in practice, resulting in a more significant impact on their business operations (Setiaji et al., 2022).

Ongoing Training and Support

One of the recommendations that emerged from the trainees was the importance of continuous training. Although the initial training has provided many benefits, managers feel that they need further guidance to continue developing their skills in using technology and other software for business management. Long-term support is needed so that managers can maximize the use of technology that has been introduced in training.

4. DISCUSSION

This study provides significant insights into the impact of information technology, particularly Microsoft Excel, on financial management in SMEs, specifically the Digital-Based Chicken Farmer Group. By analyzing data from interviews, observations, and financial statement documentation before and after training, the results indicate that the training provided a considerable improvement in the financial management capabilities of these SMEs. This

discussion elaborates on the implications of the study's findings, connects them with existing literature, and examines the broader context of e-government and transparency in governance.

Before the training, SME managers exhibited a limited understanding of the importance of well-structured financial statements, with many relying on manual record-keeping and simple formats. This situation is not uncommon among SMEs globally, where financial management tools are often underutilized due to lack of training and resources. Research by Hery (2017) and Kasmir (2019) supports this, showing that inadequate financial reporting practices are common in SMEs, which hinders their ability to make informed decisions based on accurate data. This finding underscores the need for targeted training programs that enhance financial literacy among SME managers, enabling them to adopt more sophisticated tools like Microsoft Excel to improve financial planning and decision-making.

The challenges faced by these managers in financial management before the training align with studies by Aziz et al. (2023), which emphasize that SMEs often struggle with inefficient manual systems. The inability to produce timely and accurate financial reports is a significant barrier for small business owners. These challenges are exacerbated by the lack of technological know-how, which prevents them from using modern tools that could streamline their financial operations. The study's results, which show a marked improvement in financial statement preparation post-training, echo findings by Duncan (2018), who noted that Excel-based tools enhance the efficiency of financial management tasks.

One of the most notable outcomes of the training was the significant improvement in managers' skills in using Microsoft Excel. Prior to the training, most of the managers were unfamiliar with basic functions in Excel, such as SUM, IF, and VLOOKUP. After the training, these functions became essential in compiling accurate and timely financial reports. This aligns with research by Novatiani et al. (2023), who highlight that training on software tools can significantly improve the financial reporting accuracy of SMEs. By improving the use of Excel, managers not only enhanced their ability to create financial statements but also gained more confidence in managing their business finances, which is crucial for long-term business sustainability.

The process of preparing financial statements also saw a significant transformation after the training. Managers shifted from manual, error-prone methods to using Excel, which streamlined the preparation of income statements, balance sheets, and cash flow statements. This transition supports the findings of Suryanti et al. (2023), who found that the integration of software into financial management processes can lead to greater efficiency and reduce the risk of human error. The new system allowed managers to quickly calculate revenue, costs, and

profits, and generate more comprehensive reports, which is crucial for making informed decisions about business growth.

The efficiency gained through Excel training also extended to other areas of business management. Managers were able to complete tasks more quickly, such as monthly expense calculations and cash flow reporting, which previously took up significant time. This time-saving aspect of using Excel is particularly important in small businesses, where time is often limited and must be managed effectively. Hidayati & Rahmawati (2021) emphasize the importance of improving efficiency in SME management, noting that the adoption of digital tools like Excel can lead to better time management, allowing entrepreneurs to focus on other critical aspects of their business, such as production and marketing.

The impact of more accurate financial reports was also evident in the ease with which managers could assess their business performance. With clearer and more accurate financial statements, SME managers were better equipped to make informed decisions, such as determining competitive pricing strategies and optimizing resource allocation. This finding is consistent with research by Duncan (2018), which underscores the role of accurate financial reporting in strategic decision-making. The improved financial reporting also helped managers gain confidence when negotiating with external parties, such as investors or financial institutions, for funding or support.

Despite these positive outcomes, the study also highlighted several barriers in the deployment of technology. One of the primary obstacles is the limited knowledge of other software tools that can further aid in business management, such as inventory management software or digital marketing tools. This gap in knowledge is not uncommon among SME owners, and it suggests a need for more advanced, ongoing training. Astutik & Mildawati (2016) point out that SMEs often fail to adopt technology beyond basic tools like Excel, which limits their ability to fully modernize their operations. As such, offering training in more complex software could help SMEs further streamline their operations and improve overall business performance.

Another challenge identified in the study was the lack of long-term support in the use of technology. Although initial training was beneficial, some managers expressed the need for ongoing guidance and regular updates to stay current with new tools and software features. Without continuous support, there is a risk that managers will revert to outdated, inefficient methods. This is a significant concern for the sustainability of technology adoption in SMEs, as noted by Sembiring & Elisabeth (2018), who highlight the importance of providing ongoing mentoring and updates to ensure that technology continues to be used optimally.

The study also revealed that improved cash flow management was one of the key benefits of the training. Prior to the training, managers struggled to monitor cash flows effectively, which is a critical aspect of financial management. After learning how to use Excel to track income and expenses systematically, they were able to avoid liquidity problems and better manage their finances. Nurdiana et al. (2020) emphasize the importance of cash flow management for SMEs, noting that poor cash flow management is a major cause of business failure. The training provided SME managers with the tools to prevent such issues, thereby ensuring the stability and longevity of their businesses.

In terms of business performance, the training has proven to be effective. Several managers reported that they were able to reduce waste and increase their profit margins as a result of better financial management practices. This is consistent with the findings of Pamungkas et al. (2022), who found that accurate financial management directly contributes to improved business performance. The ability to leverage financial data for better planning also enabled managers to explore new opportunities for business expansion and investment, further supporting the idea that financial management is critical to business success.

The relevance of the training to the needs of SME managers was evident in the positive feedback received from participants. Managers felt that the training addressed their specific challenges and provided practical, actionable knowledge. This aligns with the findings of Setiaji et al. (2022), who emphasize the importance of tailored training programs that meet the real-world needs of SME owners. The ability to apply what was learned in practice resulted in a more significant impact on business operations and overall performance.

Based on these findings, one of the key recommendations for future improvements is the provision of ongoing training and support. While the initial training was highly beneficial, managers expressed the need for continuous updates and mentoring to keep up with new technology and software developments. This ongoing support is essential for ensuring the long-term success of technology adoption in SMEs. By providing continuous guidance, SMEs can remain competitive and maintain efficient, effective business operations in an increasingly digital world.

CONCLUSION

This study shows that training on the use of information technology, especially Microsoft Excel, in the preparation of financial statements has a significant impact on financial management in SMEs in Digital-Based Chicken Farmer Group. After participating in the training, SME managers experience increased understanding and skills in compiling financial

reports that are more accurate, efficient, and timely. The use of technology, such as Excel, allows them to generate more structured reports, which in turn aids in more strategic decision-making.

As a result of the training, SME managers can now make income statements, balance sheets, and cash flows more easily and quickly. In addition, this training also improves operational efficiency and accelerates the process of preparing financial statements. Managers are now more confident in managing their finances and can make more informed decisions based on valid and relevant data. However, challenges still face include limited basic knowledge on the use of other technologies that can support business operations, as well as the need for ongoing support to ensure optimal technology use in the long term.

This research makes an important contribution to understanding how training in the use of technology in financial management can improve the performance of SMEs. The implication is the importance of ongoing training and the introduction of other relevant technologies to support the overall management of the business. For further research, it is recommended to dig deeper into the use of other software that can help improve the competitiveness of SMEs and expand their operational reach.

ACKNOWLEDGEMENTS

I would like to express my sincere gratitude to the managers and staff of the Digital-Based Chicken Farmer Group for their valuable participation and cooperation throughout this research. Special thanks to LPPM STIE Petra for providing the training on financial management using Microsoft Excel, which played a crucial role in achieving the objectives of this study. I also extend my appreciation to my research advisor and mentors for their continuous guidance and constructive feedback, which significantly contributed to shaping the direction of this study. Additionally, I acknowledge the authors and researchers whose works on technology, financial management, and SMEs laid the foundation for this research. My deepest thanks go to my family and friends for their unwavering support, understanding, and encouragement, which motivated me to overcome the challenges faced during the research process. Finally, I would like to acknowledge the funding provided by [Insert funding organization, if applicable], which made this research possible. Thank you all for your invaluable contributions.

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