

## Good Financial Bookkeeping Training for Village Women Farmers Group “KWT” in Indonesia

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### ABSTRACT

Pelatihan ini dilakukan oleh penulis kepada sejumlah Kelompok Wanita Tani, yaitu Kelompok Wanita Tani Mawar Kolaka. Pelatihan ini dilakukan oleh penulis selama sepuluh hari dengan sejumlah materi yang penulis yakini dapat menjadikan masing-masing Kelompok Wanita Tani mampu melakukan pencatatan keuangan Kelompok Wanita Tani dengan baik. Penulis yakin kelima materi yang penulis latih kepada para pengurus Kelompok Wanita Tani yang menjadi objek dalam artikel ini dapat menjadikan sistem keuangan, baik pembukuan pemasukan, pengeluaran, dan lain sebagainya menjadi lebih baik. Penulis juga menyadari bahwa memahami materi yang penulis sampaikan tidak semudah membalikkan telapak tangan. Akan tetapi, penulis telah berusaha semaksimal mungkin menyampaikan materi secara sederhana dan mudah dipahami. Penulis berharap peningkatan pembukuan keuangan masing-masing Kelompok Wanita Tani yang menjadi objek artikel ini dapat menjadi lebih baik lagi di kemudian hari.

*This training was conducted by the author on a number of Women Farmers Groups, namely the Mawar Kolaka Women Farmers Group. This training was conducted by the author for ten days with a number of materials that the author believes can make each Women Farmers Group able to record the finances of the Women Farmers Group well. The author believes that the five materials that the author trained the administrators of the Women Farmers Group who are the objects in this article can make the financial system, both bookkeeping of income, expenses, and so on, better. The author also realizes that understanding the material that the author conveys is not as easy as turning the palm of the hand. However, the author has tried as much as possible to convey the material simply and understandably. The author hopes that the improvement in the financial bookkeeping of each Women Farmers Group that is the object of this article can be better in the future.*



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### INTRODUCTION

Women Farmers Group (KWT) is a group of farmers' wives who help with agricultural, fisheries, and forestry business activities to increase family income and welfare. Women farmers group is a group of farmers' wives or women who have activities in the agricultural sector that grow based on familiarity, harmony, and common interests in utilizing agricultural resources to work together to increase the productivity of agricultural businesses and the welfare of its members. Women Farmers Group (KWT)

is a forum for women to provide opportunities to advance the agricultural sector in the village. One of the activities carried out by women is to join women's organizations such as Women Farmers Group (KWT). The existence of women farmers group is one form of association of mothers who accommodate a forum for appreciation of women farmers. Currently, almost all over Indonesia, especially in rural areas, many have Women Farmers Group associations (Purnamasari 2014).

Furthermore, women's groups can also act as learning classes, a place for each member to interact in order to improve knowledge, skills and attitudes in better and more profitable farming and to behave more independently to achieve a more prosperous life. Business production units are a single unit of farming business to realize cooperation in achieving a more profitable economic scale. Cooperation forums are a place to strengthen cooperation among members in women's farmer groups and between women's farmer groups and other women's groups or with other parties in order to face various threats, challenges and obstacles and disturbances. The background for women to form this women's farmer group is the main factor, namely the problem of family economics that have not been sufficient to meet the daily needs of the family. Women are required to be involved in women's farmer group activities by sacrificing time, devoting their thoughts and energy. In farming, the roles of men and women are almost the same, women generally work in several aspects of production and harvest (Edi Suharto 2005).

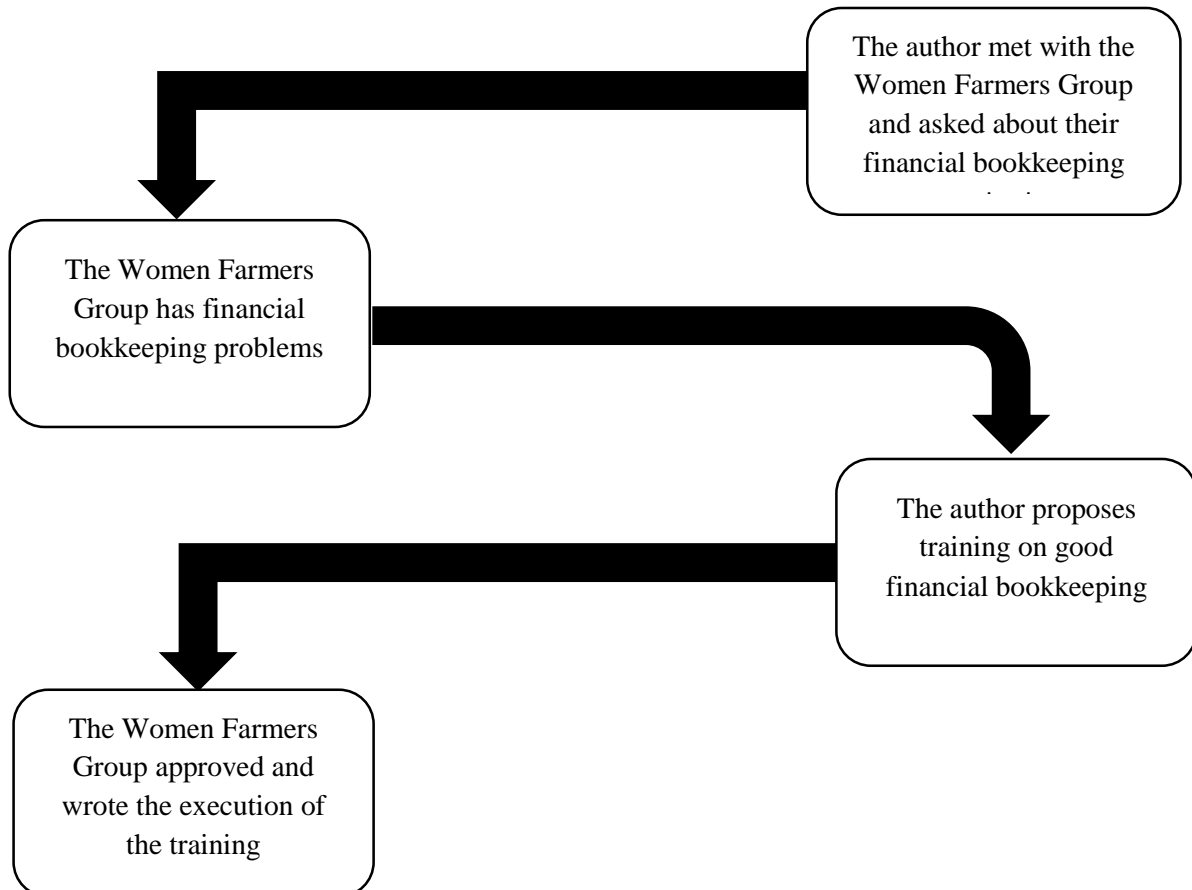
Farmer groups are groups of farmers/breeders/planters who are bound informally and formed on the basis of common interests, common environmental conditions (social, economic, resources) and familiarity to improve and develop member businesses. Women Farmer Groups or abbreviated as "KWT" are self-help groups that grow from, by, and for the community. The ideal number of group members is around 20-30 people or adjusted to the conditions and work area of the group does not exceed the administrative boundaries of the village. Members of farmer groups can be adult and young farmers, women and men. Members of farmer families (wives and children) who play a role in helping with family farming activities are not included as group members but are directed to form groups of women farmers or young farmers. Based on the research results of (Suprihatin and Dartiara 2021) there are 17 institutions at the village level related to the rice farming system (SUT), one of which is the women farmer group. Women Farmers Group is a group of farmers' wives who help with agricultural, fishery and forestry business activities to increase their family's income and welfare. According to UPTBP3K, the growth of farmer groups is based on the principles (<http://uptbp3k.com>): freedom, openness, participation, self-reliance, equality and partnership. Thus, women farmers groups are groups that grow on the initiative and willingness and awareness of the community itself to actively participate in improving, developing and empowering the natural resources and human resources they have. Women not only play a role as housewives in the world of agriculture, but many women also play a role or contribute to family income in businesses run by their families. In reality, 50 percent of women farmers, in addition to working at home as housewives, also work in the fields or in the rice fields and even open their own jobs by joining KWT. This is done with the role or involvement of Women Farmers, the amount of business productivity will increase and the economy in the family can be fulfilled (Adi 2012).

The Women Farmers Group has the following functions (ISNAENI 2023): a. Learning Class: Farmers group is a place for teaching and learning for its members to improve knowledge, skills and attitudes in order to grow and develop independence in farming so that productivity increases, income increases and life is more prosperous. b. Working Vehicle: Farmers Group is a place to strengthen cooperation among farmers in a farmer group and between farmer groups and with other parties. Through this cooperation, it is hoped that farming efforts will be more efficient and better able to face threats, challenges, obstacles and disturbances. c. Production Unit: Farming efforts carried out by each member of the farmer group, as a whole, must be viewed as a single business unit that can be developed to achieve economic scale, both in terms of quantity, quality and continuity.

Like other profit-oriented groups and associations, the Women Farmers Group also has income that is recorded. In order for the results obtained to be better evaluated with the aim of increasing income sources and making expenses more efficient, the author took the initiative to conduct good financial bookkeeping training to increase income and make expenses more efficient.

## METHOD

This training was conducted by the author on a number of Women Farmers Groups, namely the Mawar Kolaka Women Farmers Group. This training was conducted by the author for ten days with a number of materials that the author believes can make each Women Farmers Group able to record the finances of the Women Farmers Group well. The methods for finding problems, solving, and finding solutions are as follows:



**Figure 1.** Problem Finding Stages

## RESULT AND DISCUSSION

### *Women Farmers Group*

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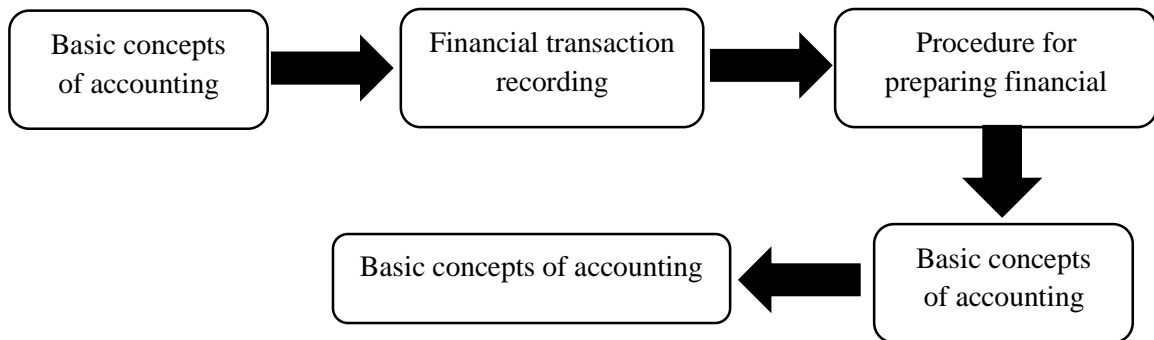
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#### ***Good Financial Bookkeeping Training for Village Women Farmers Group "KWT" in Indonesia***

Basic Bookkeeping and Financial Reporting Training is essential to ensure that individuals involved in the financial management of an entity have a solid understanding of the basic concepts of accounting and financial reporting. This not only improves transparency and accuracy in financial record keeping but also helps in better decision making based on more reliable financial information. This training is designed to provide participants with a thorough understanding of the basic concepts of bookkeeping and financial reporting. Participants will be guided through theory and practice to ensure they are able to manage and report financial information accurately and timely. The training also emphasizes the importance of compliance with applicable accounting standards and developing the skills needed to understand and interpret financial statements. The training materials include those in the image below:



**Figure 2.** Financial Bookkeeping Training Materials

Based on the second picture above, the author believes that the five materials that the author trained the administrators of the Women Farmers Group who are the objects in this article can make the financial system, both bookkeeping of income, expenses, and so on, better. The author also realizes that understanding the material that the author conveys is not as easy as turning the palm of the hand. However, the author has tried as much as possible to convey the material simply and understandably. The author hopes that the improvement in the financial bookkeeping of each Women Farmers Group that is the object of this article can be better in the future.

### CONCLUSION

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