

ABSTRACT

The training on recording financial statements of SMEs guided by the BMT Cooperative Ahsana Bina Sentosa aims to train businesses in preparing corporate financial transactions which subsequently makes financial reports. the method of implementing service is done by two methods, namely Pre training and training. pre training is filled with material about accounting and business concepts. The training is filled with the practice of calculating cost of goods sold and recording financial transactions. In this service activity, various activities have been prepared and carried out, namely making cash books, recording sales and purchases, making COGS, making journal and general ledger records. from the balance sheet financial statements that have been prepared can be used as a starting point for preparing the next financial statements. from the results of the questionnaire distributed, training and mentoring regarding the recording of financial statements is very important and needed by small and medium businesses, even partners expect follow-up on the activities that have been carried out. this is necessary because of the interests of business actors to develop their businesses.

Keywords: SMEs, Financial Statements, Small Enterprises, community dedication