

Empowerment of Shoes MSMES Based on Technology and Financial Management

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ABSTRACT

This Community Service activity aims to help UD.MM Collection in Sidoarjo who have problems with poor production management processes and financial management. Currently UD. MM Collection uses a simple shoe polishing machine with only one side which takes a lot of time and costs a lot and the level of safety is still lacking because there is no vacuum cleaner. In addition, there is also no simple financial record so that MSME owners still cannot know how much profit they make from their business. This service method is in the form of providing shoe slip machines and financial management training through a simple cash book. The results obtained are UD. MM Collection can produce shoes faster because it already has a shoe slip machine with two slip sides, making it faster and more efficient. The results of the slip also have a smoother quality than the previous machine and save electricity. In addition, the machine is also equipped with a vacuum cleaner so that it is safer to use. The second result is UD. MM Collection can have neater financial records and know its financial position in terms of income, expenses, payables, and receivables.

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INTRODUCTION

In Sidoarjo district, East Java province, there are many small industrial centers, one of which is the Tanggulangin small industrial center for shoes, bags and luggage, better known as INTAKO (Bag and Suitcase Industry). Anggraeni (2018) stated that the Tanggulangin IKM Center has 410 business units and is able to absorb a workforce of around 2,500 people. Judging from the level of education, the educational background of entrepreneurs and employees at the Tanggulangin IKM Center is generally only high school graduates and below. Industry leaders generally have high school education, and there is a small number of graduates.

One of the industries at the Tanggulangin IKM Center is the small shoe craftsman industry “UD. MM Collecion” owned by Mujianto which is located in the village of Ketegan, Tanggulangin, Sidoarjo. This small industrial shoe product for shoe craftsmen has good business prospects if it is supported by adequate appropriate technology and managed with good business management. The lack of technological support and weak business management causes the quality and quantity of the products produced to be low, so that the products are less attractive to consumers. This is a problem in the aspects of production and management aspects that must be addressed immediately so that this small industrial group of shoe craftsmen can develop well, and even in the long term the shoe products of this SME group are expected to penetrate the export market.

The existence of Indonesia's exports, especially non-oil and gas products, still needs to be encouraged, especially to face the era of globalization which has started with AFTA in 2003, and then continued with NAFTA, APEC, and WTO in the following years. Increasing the export value of non-oil and gas products can help the government in opening up wider job opportunities.

According to BPS (2020), the value of Indonesia's exports in 2020 to September 2020 reached US \$ 103,186.1 million. Of the total export value of US \$ 103,186.1 million, the export value of oil and gas products was US \$ 5,246.3 million or 5.78% of the total value of exports and non-oil and gas products of US \$ 97,939.8 million or 94.22%. of the total value of exports. This shows that non-oil and gas products have a major role in increasing Indonesia's exports and have a strategic role in providing employment. However, the number of unemployed is still quite large. Therefore, exports of non-oil and gas products still need to be stimulated in order to open up wider job opportunities through coaching and mentoring for Small and Medium Enterprises (SMEs). The realization of the guidance and assistance will be carried out through the Community Partnership Program (PKM). The implementation of this PKM is in partnership with “UD. MM Collecion” by Mujianto. The following is the condition and profile of the shoe UKM “UD. MM Collection”.

Production

Production conditions and examples of the types of shoe products produced by shoe SMEs “UD. MM Collecion” can be seen in Figure 1 below.



Figure 1.
Condition of Shoes SMEs “UD. MM COLLECTION”

Labor

Shoe SMEs “UD. MM Colleccion” has a workforce of 5 people and is able to produce ± 10 boots per day. As you can see in Table 1.

Table 1.
Characteristics of the Workforce of Shoe SMEs

Name SMEs	Number of Employees	Sex	Education	Wages (per month)
UD. MM Colleccion	5 orang	5 Pria	SMTP: Orang SMTA: 3 Orang	Rp 750.000 s.d Rp 1.500.000

Raw material

The main raw materials for shoe products are animal skins, especially cowhide and imitation leather. To meet the needs of the main raw materials for animal skins obtained from Magetan Regency and the ECO shoe company in Sidoarjo, while for imitation leather obtained from Surabaya. For supporting materials, such as glue, shoe soles and texon, all of them can be purchased in Surabaya. Therefore, it can be said that these two SMEs will have no difficulty in meeting the needs of raw materials and supporting materials needed. The data on raw material needs for the two SMEs can be shown in table 2.

Table 2.
Data on Main Raw Materials and Supporting SMEs Shoes “UD. MM COLLECTION”

Material Type	Amount per Month
Main Raw:	
Animal skin	1.000 Feet
Faux Leather	130 Feet
Support	
Glue prima D	75 Kg
Glue XY	75 Kg
shoe soles	300 Pairs
Texon	4 Sheets

Production Equipment

For production equipment, this partner shoe SME still uses simple equipment, including: 1) mechanical shoe soles, electric motors, open or without a vacuum cleaner, 2) adjusting machines, 3) scissors and cutting blades, 4) adhesive tools, 6) sewing machine, 7) pliers and hammer, 8) unsafe grinding slip, 9) pounder, 11) solas.

By using this equipment, the quality and quantity of shoe products produced is still low and it is still possible to improve by solving the priority scale of problems through the application of effective and efficient technology. One of the urgent problems related to the low quality of production using this equipment is the low quality of production of shoe sole inserts with a slip machine as shown in Figure 2. While the low quantity of production is characterized by frequent delays in fulfilling orders and not being able to fulfill customer orders in accordance with the required quantity and time. determined.



Figure 2.

Slipper machine without safety and without vacuum cleaner

The shoe slip tool like the picture above, which is used by partner SMEs, has many weaknesses, including: 1) the workforce will get tired quickly due to air pollution due to the granules/dust produced by the slipper, 2) the quality of the slipper is less than perfect due to unstable hand conditions. and non-ergonomic working conditions, 3) creating airborne police due to the grain/dust resulting from slippers flying everywhere which is very detrimental to the health of the work environment, 4) takes a long time which means more manpower, and 5) production costs higher, so it is not effective and efficient. With these many weaknesses, the quantity of production is low and the quality of the results is not good, such as the smoothness of the selep results that are uneven and not uniform. It takes an average of ± 90 seconds to slip one shoe with optimal results.

Management of partner SMEs.

Shoe SMEs partner “UD. MM Coleccion” is classified as a home industry. Management conditions for SMEs, which include production management, human resource management (employees/labor), and financial management in general are still not well managed, while marketing management has been running quite well and has not experienced significant obstacles.

The poor implementation of production management can be seen from the following: (a) in the completion of products ordered by consumers there are often delays (not on time); (b) the production environment is messy, less rapid and less clean, (c) the order of product completion (production flow) has not been managed properly, thus increasing the length of the production process, and (4) the bookkeeping of financial inflows and outflows has not been carried out. so that entrepreneurs do not know exactly how much the production costs, such as the purchase of materials, employee wages, transportation and other forms of expenditure, so that entrepreneurs also do not know for sure how much profit they get from their business activities.

Problems in the production and management aspects of partner SMEs must be immediately resolved with appropriate solutions so that these partner shoe SMEs can continue to grow, become strong, independent, and capable shoe producers and traders who are able to seize export opportunities in the face of globalization. Another thing that is not less important is that the existence of this small industrial group of shoe craftsmen can help the economy and have a positive impact on residents around SMEs in particular and residents outside of SMEs in general, especially traders other than shoes also feel the impact of the existence of this shoe-making SME group and allow economic growth and equity in this region, so that in addition to improving the welfare of entrepreneurs and employees, they can also: (a) Help provide employment opportunities for the surrounding community; (b) It is an educational medium (internship) for the surrounding community/employees and the younger generation in general who can then carry out similar businesses; (c) Stimulating the growth of SMEs, both similar and dissimilar

in their vicinity; (d) can be promoted to become a village-managed shoe craft tourism village to increase village independence in obtaining additional village income.

LITERATURE REVIEW

Entrepreneurship in Indonesian language as entrepreneurship until now there is no mutually agreed definition among experts. This can be seen from the differences in several definitions between one expert and another, but each definition has the same common thread. One definition of entrepreneurship is the effort to create value through the introduction of business opportunities, appropriate risk-taking management, and through communication and management skills to mobilize people, money, and raw materials or other resources needed to make projects run well (Saiman, 2020).

While an entrepreneur is someone who decides to start a business, as a franchisee becomes a franchisee, expands a company, buys an existing company, or perhaps borrows money to produce a new product or offer a new service, and is a manager and risk taker. (Saiman, 2020). In line with this, entrepreneur means someone who takes risks and starts something new (Hisrich, Peters, & Shepherd, 2017). The concept of entrepreneur is then redefined when principles and terms from a business, managerial, and personal perspective are considered (Hisrich et al., 2017).

Entrepreneurs have the following main functions: 1) make important decisions and take risks about the company's goals and objectives; 2) decide on the goals and objectives of the company; 3) determine the business fields and markets to be served; 4) calculate the desired business scale; 5) determine the desired capital (own capital) and capital from outside); 6) select and determine employee/employee criteria and motivate them; 7) controlling effectively and efficiently; 8) seek and create new ways; 9) seeking new breakthroughs in obtaining inputs or inputs, as well as processing them into attractive goods and or services; 10) market the goods and or services to satisfy customers and at the same time be able to obtain and maintain maximum profits (Saiman, 2020).

Meanwhile, the additional functions of entrepreneurship are: 1) recognizing the company's environment in order to find and create business opportunities; 2) controlling the environment in a favorable direction for the company; 3) maintain the business environment so as not to harm the community or damage the environment as a result of the business waste it may produce; 4) spend and care for CSR. Every entrepreneur must care and be responsible for the surrounding social environment (Saiman, 2020).

The goal of most companies is to maximize profits. Profit or profit is the difference between the money received from the customer for the goods or services produced, and the costs incurred for the inputs used to produce the goods or services. (Warren et al., 2015).

There are three types of businesses that aim to make a profit: service businesses, trading businesses, and manufacturing businesses. Each type of business has unique characteristics in terms of its business operations. Service businesses provide services to customers. Examples of businesses and types of services provided are hospitality and financial services such as banking (Warren et al., 2015).

Trading businesses sell products obtained from other parties to customers. Such companies are called retailers. Examples of businesses and the products they sell are clothing and other consumer goods (Warren et al., 2015).

Manufacturing businesses convert basic inputs into products that are sold to customers. An example of a production business and some of its products are cosmetics and clothing (Warren et al., 2015).

The role of accounting in business is simply to provide information for use by managers in carrying out company operations. Accounting also provides information for other interested parties in assessing the performance and economic condition of the company (Warren et al., 2015).

In general, accounting can be defined as an information system that provides reports to stakeholders regarding the economic activities and condition of the company. Information systems collect and process relevant data and then disseminate financial information to interested parties. Accounting is the “language of business” because through accounting, business information is communicated to stakeholders (Warren et al., 2015).

Accounting provides information to stakeholders in the company through the following processes: 1) identifying stakeholders; 2) assess stakeholder needs; 3) designing accounting information systems to meet stakeholder needs; 4) record economic data regarding company activities and events; 5) prepare accounting reports for stakeholders (Warren et al., 2015).

Included in the internal stakeholders are managers and employees. These stakeholders are directly involved in managing and operating the business. The area of accounting that provides information to internal stakeholders is called managerial accounting or management accounting (Warren et al., 2015).

The purpose of managerial accounting is to provide relevant and timely information to meet the needs of managers and employees in terms of decision making. Often, the information is sensitive and is not distributed to external parties. Examples are information about customers, prices, and business development plans. Managerial accountants who work in a business are assigned as private accountants (Warren et al., 2015).

External stakeholders are investors, creditors, consumers, and the government. These stakeholders are not directly involved in managing and operating the business. The area of accounting that provides information to external stakeholders is called financial accounting (Warren et al., 2015).

The purpose of financial accounting is to provide relevant and timely information for the decision-making needs of stakeholders who are not involved in the business. For example, financial statements

regarding the operations and conditions of a business are useful for banks and other lenders in deciding whether to lend or not. General purpose financial statements are a type of financial accounting report that is distributed to external users. The term general purpose refers to the design of financial statements that covers a wide range of needs for decision making (Warren et al., 2015).

In this community service activity, training will be provided on simple financial management arrangements. The training was given to the SMEs UD. MM Collection owner himself, namely Mr. Mujianto. Various problems faced by the community actually have many parties who try to provide solutions. Many efforts to empower communities in various parts of Indonesia have been carried out (Kuswanto, Anderson, & Refnida, 2021; Paramitha Devi et al., 2021; Siregar, Siregar, Dalimunthe, Nasution, & Syarifah, 2021; Srirahayu, Harisanty, Anugrah, & Nurpratama, 2021; Suidarma & Damayanti, 2021; Usman, Rante, Rasyid, & Keperawatan Sawerigading Pemda Luwu, 2021; Widyanti, Tetep, & Mulyana, 2019; Yasir, Heltonika, Firdaus, Ismandianto, & Salam, 2021). However, empowerment specifically carried out to increase the productivity of Sidoarjo shoes SMEs has never been carried out.

SMEs UD. MM Collection needs a shoe slip machine that is more effective in increasing productivity. Many parties have helped several MSMEs to increase their productivity through the provision of machines (Adriana, Artika, & Fatimah, 2019; Fatimah, Adriana, & Artika, 2019; Rahmadi, Madi, Nasution, & Fithriyani, 2021; Saukani, Irfan, & Jaelani, 2019). However, the focus on making machines on both sides of the vacuum engine and vacuum cleaner has never been done, especially for SMEs in Sidoarjo.

Finally, management service training has also been given to MSMEs in Indonesia (Abbas Zakaria, Sari Mas Indah, & Studi Agribisnis, 2021; Ketut, Ulupui, Murdayanti, & Zahra, 2021; Sulila, 2021). However, MSMEs in Indonesia currently need more training on management services, especially in the field of financial management (Farhan, 2021; Meini & Setyawati, 2021; Rimawati & Faisol, 2021). While UD. MM Collection's financial management is only held by one owner and previously there has never been a neatly arranged financial record.

From several PKMs that have been carried out previously, it is known that no one has ever offered a two-sided shoe slip machine with a vacuum cleaner feature and simple financial management training. So, it is appropriate if the PKM is carried out at UD. MM. Collections.

MATERIAL AND METHOD

Activity Material

There are two materials in this PKM activity, namely Training and Science and Technology Substitution. The first is a training involving Mr. Mujianto as the owner of UD. MM Collection. The training provided included a demonstration of the use of a shoe slip machine and the second was training on financial recording through a simple cash book.

Second, the science and technology substitution that was applied was the use of a shoe sole polishing machine which originally only had one side and did not have a vacuum cleaner and was replaced with a new machine. In one operation, the electricity consumed can be used by two people to do the polishing because the machine has two polishing sides. In addition, the machine also contains a vacuum cleaner which is certainly safer for craftsmen who work at UD. MM Collection.

Target Audience

The targets of this PKM activity are entrepreneurs and employees of partner shoe SMEs, namely shoe SMEs “UD. MM Collection” which is located in the village of Ketegan, Tanggulangin, Sidoarjo. The target of the activity is focused on solving problems in the production aspect through the application of appropriate technology in the form of an effective and efficient mechanical dust collector shoe shoe machine and improving the management aspects of partner SMEs, especially financial management through training and assistance in recording business financial flows using a simple cash book.

Activity Location

The location of PKM activities is carried out at the UKM “UD. MM Collecion” owned by Mujianto which is located in the village of Ketegan, Tanggulangin, Sidoarjo Regency.

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Activity Evaluation

To determine the sustainability of the use of these machines in the production process activities and the orderly implementation of partner SME business management and to determine the increase in productivity of the partner shoe SME group, monitoring and evaluation are carried out periodically during the activity. Periodic monitoring and evaluation activities are also intended to determine changes in behavior and the growth of maturity in thinking, speaking and acting within the scope of social entrepreneurship as well as motivating them to improve and develop their business, in addition to knowing the obstacles that may occur, so that they can be overcome immediately.

RESULT AND DISCUSSION

This PKM program activity was carried out in collaboration with “UD. MM Collection” owned by Mr. Mujianto. The targeted result of this PKM Program activity is the creation of appropriate technology in the form of an effective and efficient mechanical dust collector shoe shoe machine and electric motor. The targeted output from the implementation of the PKM program for SMEs is “UD. MM Collection”, are: (1) the realization of an effective and efficient electric motor mechanical dust collector shoe sole machine for shoe slipping and polishing production activities, and (2) a change in business management is better after improvements and repairs have been made through training activities. and assistance.

To realize the implementation of the PKM program to achieve the targeted results, TTG has been handed over in the form of an effective and efficient mechanical electric motor dust collector shoe slip machine to Mujianto, the owner of “UD. MM Collection”. The process of handing over the electric motor mechanical dust collector shoe shoe machine to partner SMEs is shown in Figure 3.



Figure 3.

Handover of the Electric Motor Mechanic Dust Collector Shoe
Slipper Machine to partner SMEs

The description of the technology of the electric motor mechanical dust collector shoe slipper machine that has been submitted to partner SME entrepreneurs is explained as follows:

Product Specification Electric Motor Mechanic Dust Collector Shoe Slipper Machine

Overall and intact, the parts of the Electric Motor Mechanical Dust Collector Shoe Slipper and their function in overcoming partner problems are shown in Figure 4. This machine has four main components, namely, machine cover, bench buffer (long axle seat grinder), machine table and blower/centrifugal fan.

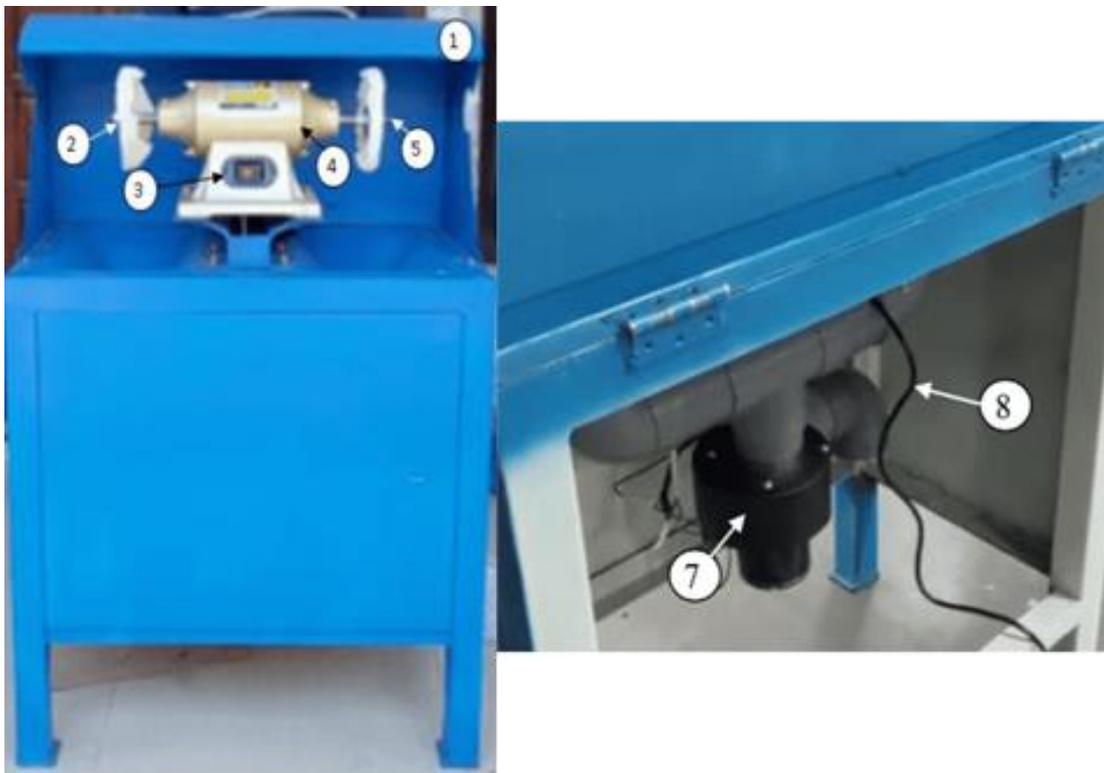


Figure 4.
Specifications of Electric Motor Mechanic Dust Collector Shoe Slipper Machine

Caption:

1. Close Security
2. Shoe polisher (can be replaced as needed)
3. ON/OFF button
4. Electric motor (Bench Buffer / Grinder sits long axles}
5. Main Shaft/Axle
6. Machine table
7. Blower/Centrifugal FAN
8. Power cable

Machine specifications: Dimensions: 700 x 450 x 1150

Electric motor specifications:

1. Electric motor type: Bench Buffer (Long Axle Sitting Grinder)
2. Motor model: TDS - 150AP
3. Wheel: D150 x 10 x D12.7 mm
4. Voltage: 220V – Hz
5. Rated Power: 370W
6. Input Speed: 2850 rpm

Blower/Centrifugal Fan Specifications:

1. Model/Type: MC-DE/M100R/1-NO
2. Air Flow: 280 CMH
3. Pressure : 136 Pa
4. Rotation: 2850 rpm
5. Power : 0.04 KW
6. Voltage/Phase: 220/1

The working principle of this electric motor's mechanical dust collector shoe slip machine is: (1) connect the power cable to the power source from PLN, (2) press the ON button, (3) the electric motor and blower run simultaneously, (4) shoe polisher and blower rotating at a speed of 2850 rpm, (5) shoe polishing can be started and the polishing dust is sucked by a blower into the dust collector, and (6) shoe polishing is complete.

By using this machine, the durability of the workforce in carrying out polishing can last longer than the old polishing method, because it is more ergonomic and more comfortable in working. The difference between the old polishing process and the new polishing process can be seen in Figure 5.



How to old polishing
(not ergonomic)



New polishing process
(ergonomic)

Figure 5.

Differences in Ergonomic Levels in the Polishing Process in Mitra Shoes SMEs

In the old polishing process, the machine is not equipped with a vacuum cleaner and labor is done by sitting on a short chair and legs folded (cross-legged). The impact of this way of working is: (1) powder (dust) from shoe polishing causes air pollution in the work environment which affects employee endurance in working faster, (2) is not ergonomic, thus making the workforce less comfortable at work, often change positions, often rest to just stretch the muscles and get tired quickly.

The emergence of air pollution in the work environment and non-ergonomic working methods as described above, cause employee productivity to be less than optimal, to polish one shoe sole takes an average of 60 seconds or 60 shoes/hour, while using a mechanical dust collector shoe sole machine The productivity of this electric motor is that it takes an average of 35 seconds to polish one shoe sole or 103 shoes/hour, an increase of 71.76%. This machine can be used by two people at the same time, so the productivity of the sole of the shoe increases to 206 shoes / hour, an increase of 343.33%.

Improvement of SME Management through Training and Mentoring Activities

To improve the weak financial management of partner shoe SMEs, this is done through training and mentoring activities. Improvements in financial management are carried out through the application of a simple cash book that is easy to understand and can be carried out by partner shoe SME entrepreneurs. The following is a photo of the documentation of management assistance and training activities at partner shoe SMEs.



Figure 6.

Photo documentation of management mentoring and training activities at partner shoe SMEs

The training and mentoring activities in improving the management of partner SMEs have given positive results, as indicated by changes in the management of partner SMEs for better shoes. Improved financial management is indicated by the orderliness of the shoe SME owners in recording the amount of expenses, income, debts and receivables, and of course the amount of money used for daily family needs, so that entrepreneurs can plan their SME development well, smoothly and successfully.

Benefits Obtained

With the PKM program activities in shoe SMEs which are carried out in collaboration between the PKM Program Implementation Team and shoe UKM entrepreneurs "UD. MM Collection", it is hoped that the desire of entrepreneurs to improve the quality and quantity of their production can be realized, so that the existence of shoe SMEs "UD. MM Collection" continues to grow, progress successfully and ultimately the welfare of both employers and employees can increase.

This is very important because the survival of these SMEs has social and economic impacts that can be directly felt by entrepreneurs, employees and residents of the villages of Ketegan, Tanggulangin, Sidoarjo and surrounding areas, which include: 1.) Can help provide jobs for the surrounding community; 2.) Can increase economic activity for the surrounding community; 3.) It is an educational medium (internship) for local community members/employees who wish to be able to do similar business; 4.) Stimulating the growth of similar small businesses in the vicinity; 5.) Can help reduce the number of unemployed.

Dengan adanya upaya pemberdayaan masyarakat ini tentunya dapat menjadikan masyarakat di Indonesia menjadi memiliki pendapatan lebih banyak atau menjadi lebih produktif (Kuswanto et al., 2021; Paramitha Devi et al., 2021; Srirahayu et al., 2021).

The use of more ergonomic machines can certainly increase the amount of production of a company. This service activity also provides a machine in the form of a shoe polishing machine. With this machine, the production of MSMEs can increase several times more in a shorter time (Adriana et al., 2019; Fatimah et al., 2019; Rahmadi et al., 2021; Saukani et al., 2019).

Training on financial management can certainly have a positive impact on both individual entrepreneurs and their companies so that MSMEs can develop better (Meini & Setyawati, 2021).

Of course, healthy financial management can create a conducive working atmosphere and the family atmosphere of the MSME owners is also prosperous (Farhan, 2021).

CONCLUSION AND RECOMMENDATION

Overall, the PKM program activities went well and as planned. The implementation of this PKM program activity has resulted in an effective and efficient unit of Shoe Slipper Machine, Mechanical Electric Motor, Dust Collector and changes to better business management. The machine that is made and produced is in accordance with the needs expected by shoe PKM entrepreneurs.

The implementation of this PKM program activity resulted in one unit of a mechanical dust collector shoe slipper machine, an electric motor. This machine can work effectively and efficiently, both in terms of time, effort and cost, as well as the quality of the resulting product is very good. The machine produced is in accordance with the needs of partner shoe SME entrepreneurs. By using a mechanical dust collector shoe shoe machine, an electric motor, the average shoe slipping process takes ± 35 seconds, whereas with the previous polishing tool it takes an average of 58 seconds for one operator, so that by using this machine an operator is able to produce as many shoe soles as possible. 103 shoes/hour or an increase of 71.76% and if this machine is used by two operators it is able to produce shoe sole inserts of 206 shoes/hour or an increase of 343.33%.

Improvements from the aspect of SME management, especially financial management, have shown a change for the better. The improvement in production management is indicated by the arrangement of the production environment that is organized more cleanly and neatly, the timely completion of products according to the order in which orders are entered, and routine maintenance of equipment so that they are always ready to be used for production. The improvement in workforce management can be seen from the increase in workforce discipline and cooperation between a more compact workforce.

The increase in labor discipline can also be seen from the arrival and return of workers according to the working hours determined by the employer. Meanwhile, the improvement in financial management can be seen from the changes in entrepreneurs who have started to order in order to record business financial flows in a simple cash book, namely recording the financial separation for business capital and finance used for family expenses, recording the amount of business capital, recording the amount of production costs, the amount of profit, and record the amount of money from the profits taken for family needs.

For shoe PKM who receive equipment grants in the form of those that have been proven effective and efficient, it is recommended to make the best use of them and always carry out routine maintenance so that the machines are always ready to be used for production and become durable and try to innovate based on the machines they already have in an effort to develop PKM shoes.

The improvement of shoe PKM management that has been carried out and has begun its implementation must continue to be maintained so that the entrepreneur's goal to develop shoe PKM can be achieved and succeeds well, becoming an advanced, tough and independent shoe SMEs.

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