

The Influence of Training on Financial Statement Preparation on Entrepreneurship Performance (Case Study of UMKM Assisted by West Java Chamber of Commerce and Industry in Bandung)

R Susanto Hendiarto^{1*}, Utari Rahayu Gumilang Sari², Mulki Abdul Daud³, Rehabeam⁴ and Nova Gladis Pandiangan⁵

Faculty of Economics and Business, Widyatama University, Bandung, Indonesia

^{1*}r.susanto@widyatama.ac.id,

²utari.rahayu@widyatama.ac.id,

³mulki.daud@widyatama.ac.id,

⁴rehabeam.4663@widyatama.ac.id, ⁵gladis.pandiangan@widyatama.ac.id

Article History: Received: 11 January 2021; Accepted: 27 February 2021; Published online: 5 April 2021

Abstract: This study aims to examine the effect of financial report preparation training on entrepreneurial performance at UMKM Guided by the West Java Chamber of Commerce in Bandung. The research method applied is in the form of a descriptive analytical survey method, while the sample used is 32 respondents. The variables studied from each respondent were training in the preparation of financial reports and entrepreneurial performance. The type of data collected is primary data. The results of the study identified that training in preparing financial reports was no significant on entrepreneurial performance. The object of this research is that the sample of respondents used is still limited to the UMKM assisted by the West Java Chamber of Commerce in Bandung, therefore it is necessary to carry out further research based on more varied sampling with a longer duration, in order to obtain generalizable results.

Keywords: training; financial report preparation; entrepreneurial performance.

1. Introduction

The COVID-19 pandemic which has an impact on large-scale social restrictions (PSBB) in Indonesia currently has an impact on decreasing various business incomes at various levels, including micro, small and medium enterprises, but the impact on MSMEs is still able to survive, it can even be said remains to be the savior of the community's economy. When the income of MSMEs decreases drastically, the impact will have an effect on the availability of working capital needed to be able to maintain its existence. When there are not enough funds available to finance an ongoing business, it will have a serious impact on obstructing revenue that should go to the company's cash. In the end the real problem will arise namely the closure of access to finance to the banking sector, according to the results of a rough survey, it turns out that MSMEs are having difficulty making loans to banks, it does not mean that there are insufficient collateral or debt guarantees that must be given to the bank, but administratively, financial data which is submitted to the bank does not meet the requirements, including the submission of MSME financial reports to the bank. This is considered a technical and trivial problem by MSMEs, but the consequences are fatal, the cessation of the supply of working capital funds, especially cash, resulting in companies experiencing a decline in business income, because there are not enough raw materials or supplies available to meet consumer demand. Of course this was not realized beforehand, so there was no preparation to equip human resources to have competence in the field of financial accounting, especially the skills to prepare financial reports that meet bank requirements (bankable). The solution to these problems, MSME management must start preparing to equip its human resources by mastering accounting and financial skills, especially in terms of preparing correct financial reports, so that when applying for access to banks can obtain bank approval, so that funding problems can be resolved as soon as possible.

In Indonesia, regulations on MSMEs are subject to the 1945 Constitution and strengthened by TAP MPR NO.XVI / MPR-RI / 1998 on Political Economy in the context of Economic Democracy, so Micro, Small and Medium Enterprises need to be empowered as an integral part of the people's economy which has a position, strategic roles and potentials for realizing a national economic structure that is increasingly balanced, developed and just. Furthermore, through Law No.9 of 1999 and amended to Law No.20 Article 1 of 2008 concerning Micro, Small and Medium Enterprises, the meaning of MSMEs is as follows:

Table 1. Criteria for MSMEs

Scale Enterprises	Criteria	
Micro business	Productive Effort	<ul style="list-style-type: none"> • Owned by individuals and / or • Individual business entities
Small business	<ul style="list-style-type: none"> • Productive Economic 	<ul style="list-style-type: none"> • Owned individually or • Business entities that are not

	Enterprises • stand alone	<ul style="list-style-type: none"> • Subsidiaries or • Branch of a company that is owned, controlled, or • direct or indirect part of Medium or Large Enterprises
Medium Enterprises	<ul style="list-style-type: none"> • productive economic enterprises • stand alone 	<ul style="list-style-type: none"> • Owned individually or • Business entities that are not • Subsidiaries or • Branch of a company that is owned, controlled, or • be part of either directly or indirectly with Small or Large Businesses • by the amount of net worth or proceeds from sales
Large business	productive economic endeavors	<ul style="list-style-type: none"> • Business entity • with a total net worth or annual sales proceeds greater than the Medium-sized Enterprise, which includes • National state-owned or private enterprises, • Joint ventures, and • Foreign businesses carrying out economic activities in Indonesia.

With the criteria for MSMEs as regulated according to Article 6 paragraph (1, 2, 3) of Law No. 20 of 2008 concerning the criteria for UMKM are as follows:

Table 2. Criteria for MSME assets, turnover, and HR

Scale Enterprises	(Excluding Land and Buildings Where Business is)	(Excluding Land and Buildings Where Business is)
Micro business	Maximum of IDR 50 million	Maximum of IDR 300 million
Small business	> IDR 50 million-IDR 500 million	> IDR 300 million-IDR 2.5 billion
Medium Enterprises	> IDR 500 million-IDR 10 billion	> Rp2,5 Billion-Rp50 Billion

Meanwhile, the World Bank classifies MSMEs into three types using an approach based on the number of employees, income and assets they have as below:

Table 3. World Bank criteria

Scale Enterprises	Criteria		
	Number of Employees	Income a Year	Asset Ownership
Micro business	Number of employees <10 people.	Annual income <\$ 100 thousand	Asset ownership <\$ 100 thousand
Small business	The number of employees <30 people	Annual income <US \$ 3	Ownership of assets <US \$ 3 million
Medium Enterprises	The maximum number of employees is 300 people	Annual revenue of US \$ 15 million	Asset ownership reaches US \$ 15 million

Source: Classification of SMEs and MSMEs in Indonesia

The compliance of UMKM guided by the West Java Chamber of Commerce and Industry is the same as only MSMEs in Indonesia are known to be the saviors and backbone of the Indonesian economy, this is because: MSMEs are business units that are more numerous than large-scale industrial enterprises, have the advantage of absorbing more labor, able accelerating the equalization process as part of development.

In its development, MSMEs have the following legal foundations:

1. UUD 1945 Article 5 paragraph (1), Article 20, Article 27 paragraph (2), Article 33,
2. UU No.9 of 1995,
3. Decree of the People's Consultative Assembly of the Republic of Indonesia Number XVI / MPR-RI / 1998 concerning Political Economy in the context of Economic Democracy, Micro, Small and Medium Enterprises need to be empowered as an integral part of the people's economy which has a strategic position, role and potential to realize the structure. a national economy that is increasingly balanced, developed and just,
4. Peraturan Presiden No 5 of 2007 regarding the Small Business Credit program for MSME operational financing,

5. UU No.20 of 2008 concerning the empowerment of MSMEs for the economy in Indonesia, as of 4 July 2008
6. Package 4 of Economic Policies "kebijakan Kredit Usaha Rakyat (KUR)" for MSMEs.

Based on the description of the problems previously stated, the identified problems can be described as follows:

1. The condition of the West Java Kadin-assisted MSMEs during the COVID-19 pandemic led to a condition of not being able to choose, they must have the ability of human resources in the form of a training program.
2. Competence in preparing financial statements is still very rare, but it is urgently needed by the UMKM assisted by the West Java Kadin in the current generation of 4.0 to be successful in entrepreneurship, so training in financial report preparation is needed.
3. Knowledge of financial accounting of the West Java Kadin-assisted MSMEs is one of the major obstacles in running entrepreneurship, which is the savior of the country's economy and society.
4. Human resource training in financial accounting is still constrained by the lack of awareness of the West Java Kadin-assisted MSMEs, even though human resource training programs in financial accounting can generally open up access to bank financing.
5. The UMKM assisted by the West Java Chamber of Commerce and Industry can actually be upgraded to become MSMEs that produce international scale products, but are constrained by a lack of knowledge and skills in the preparation of standard financial reporting.

1.1. Scope of problem

This study uses primary data and distributes questionnaires to the UMKM assisted by the West Java Kadin in order to know how respondents respond to training in financial reporting and entrepreneurial performance.

1.2. Formulation of the problem

Based on the problem identification previously described, the following problem formulations can be conveyed:

1. How do respondents respond to training in the preparation of financial reports and entrepreneurial performance at UMKM Guided by Kadin Jabar in Bandung?
2. How is the effect of financial report preparation training on entrepreneurial performance at UMKM Guided by Kadin Jabar in Bandung?

2. Literature Review

2.1. Basic theory

Training is an effort to improve the competence of human resources, in terms of the abilities, skills, expertise and knowledge of employees to carry out work effectively and efficiently to achieve goals in a company, as according to Widodo (2015) that training is a set of activities. individuals in systematically increasing their skills and knowledge so that they are able to have professional performance in their fields, training is a learning process that allows employees to carry out their current work in accordance with standards. According to Rivai and Sagala (2011), training is a systematic process that changes employee behavior to achieve organizational goals, then training is related to the skills and abilities of employees to carry out current jobs because according to Carrel in Salinding (2011) who argues that there are main objectives of training programs namely improving performance, improving employee skills, avoiding managerial obsolescence, solving problems, new employee orientation, preparing for promotion and managerial success, improving satisfaction for personnel development needs, if a business entity organizes training for its employees, it is necessary to first explain what the objectives of the training are. In the training, there are several main targets to be achieved. According to Widodo (2015) who argues that, the purpose of training carried out by companies is to increase productivity, improve quality, support human resource planning, increase member morale, provide indirect compensation, improve occupational health and safety, prevent expiration of capabilities and knowledge of personnel, enhancing the development of the abilities and expertise of personnel. The training aims to improve the mastery of theory and skills in deciding issues related to achieving goals. The benefits of training according to Rivai and Sagala (2011) are divided into three groups namely the first element is the benefit for employees which consists of helping employees in making decisions and solving more effective problems. through training and development, recognition variables, achievement achievement, growth, responsibility and progress can be internalized and implemented, help encourage and achieve self-development and self-

confidence, help employees cope with stress, pressure, frustration, and conflict, provide information about increasing Leadership knowledge, communication skills and attitudes increase job satisfaction and recognition, help employees approach personal goals while enhancing interaction skills, meeting participants' personal needs and training. provide advice and avenues for future growth, build a sense of growth in training, help develop listening, speaking and writing skills with practice, help eliminate the fear of carrying out new assignments, the second element is the benefit for the company, form. directs to increase profitability or a more positive attitude towards profit orientation. improve work knowledge and skills at all levels of the company. improve human resources, help employees to know company goals, help create a better company image, supports authenticity, openness and trust, enhances the relationship between superiors and subordinates, help company development, learn from participants, help prepare and implement company policy, provide information about the company's future needs, the company can make decisions and solve problems more effectively. assisting the development of promotions from within, assisting in the development of leadership skills, motivation, loyalty, attitudes and aspects that work usually shows, helping to increase efficiency, effectiveness, productivity and work quality, helping to reduce costs in various fields such as production, human resources, and administration, increasing a sense of responsibility be responsible for competence and knowledge, improve relations between workers and management, reduce costs for external consultants by using internal consultants, encourage reducing adverse behavior, create a favorable climate for growth, help employees adapt to change, help deal with conflicts so that they avoid stress and work pressure. The third element is benefits in human resource relations, intra and between groups and individuals, among which are. improve communication between groups and individuals, assist in orientation for new employees and transfer or promotion employees, provide information on equal opportunities and affirmative action, provide information on government law.

The notion of entrepreneurship, according to Scarborough and Zimmerer in Novian (2012) defines that entrepreneurship is an entrepreneur, that is, a person who creates a new business in the face of risk and uncertainty with a view to gaining profit and growth by recognizing opportunities and combining sources the power needed to take advantage of these opportunities. Drucker in Novian (2012) explains that entrepreneurship is the nature, character, and characteristics inherent in someone who has a strong will to bring innovative ideas into the real world of business and can develop them. Entrepreneur is someone who is free and has the ability to live independently in carrying out his business activities or business or life. He is free to design, determine, manage, control all his efforts. Entrepreneurial spirit in everyone who has innovative and creative behavior and for everyone who likes change, integration, progress and challenges, for example bureaucrats, students, lecturers, and other communities. The essence of entrepreneurship, according to some experts, is as follows. Entrepreneurship is a process of doing something new (creative), and something different (innovative) which is useful to give added value (Suryana in Novian, (2012). A person is someone who is able to take advantage of Drucker's opportunities in (Alma (2011), Entrepreneurship is a process of applying creativity and innovation in solving problems and finding opportunities to improve business life. According to Zimmerer in Kasmir (2010), entrepreneurship is an effort to create added value by combining sources through new ways and this added value can be created by developing new technologies, discovering new knowledge, finding new ways to produce goods and services that are more efficient, improving existing products and services, and finding new ways to provide satisfaction to consumers (Suryana in Novian, 2012).

Performance is the result obtained by an organization, whether it is a profit-oriented organization or a non-profit-oriented organization (Fahmi, 2012). This performance measurement refers to Kaplan and Norton (1996) with four perspectives namely (a) financial perspective, (b) customer perspective, (c) internal business, and (d) learning and growth by including (e) social perspective, referring to Kipesha (2013), indicators can be put forward, as follows. First, the Financial Perspective. The operating profit growth performance is that the company has experienced an increase in the company's profit revenue compared to the previous year. The company's financing performance, namely the company's operational costs, comes from the company's operating profit, so it does not need bank financing sources. Expansion of customer segmentation namely the number of subscribers this year is more than the previous year. Continuity of production activities namely the company has succeeded in selling property units this year as an effort to maintain product continuity to maintain relationships with consumers. Second, Customer Perspective Expansion of prospective buyers where the number of potential buyers of marketed property products has increased compared to the previous year. The development of product innovation that innovative products at competitive prices is a determinant of the success of company management in the future. The company's image has increased is very important to obtain, although for this purpose the company must get a relatively small profit. Buyers with independent sources of funds are loyal customers when the property market opportunities decline, who will be able to buy a house with fresh funds instead of bank financing. Third, Internal Business Perspectives Internal business perspectives include assessing the process: First, preparing tactical funds outside of the first company funds to achieve the company's profit target that is not included in the second company's operational control, building product quality for

customers who prefer to prioritize. to spending costs in order to build product quality for customers compared to efforts to get customers through promotional costs, third, the focus of financing in the context of product development namely giving priority to costs for innovation development compared to efforts to provide commissions to other parties who bring prospective buyers, fourth, maintaining product quality is a cost control strategy that focuses on production financing to maintain production quality to get customers in the future, fourth, the Learning and Growth Perspective of the Company pays special attention s to capable employees benefiting the company's future. Anung Hardiyanto (2018) states that compensation partially influences more towards performance. Lita Lestari (2016) proved that training gives significant impact towards performance. According to Alissa Shafyra Ahmad (2020), the relationship between these two variables occupies a medium category, which is 0.588. Then, based on simple regression analysis calculations show that the performance of archivists in the Library and Regional Archives of West Java Province is influenced by 34,6% education and training of record management while other factors that affect performance by 65,4%. from the findings obtained, the authors obtain the conclusion that there is a positive and significant an influence between education and training of record managemen on the performance of archivists in the Library and Regional Archives of West Java Province. Results of this study prove that partially education level (X1), training (X2) and motivation (X3) together have a significant impact on employee productivity (Y). Later, analysis of the coefficient of determination (adjusted R square) education level variable (X1), training (X2) and motivation (X3) impact of 58.1% on the variable employee productivity (Y), while the remaining 41.9% is explained by other variables outside the model. Keywords: Education, Training, Work Motivation, Employee Productivity. Fuanida (2012) states that the effect positive given by the training variable on employee work productivity that the effect evidenced through the test. The research that has been carried out at the West Java Kadin-assisted MSMEs explains that training has a significant influence on entrepreneurial performance.

2.2. Framework

From this theory there is a framework of thought as illustrated below:

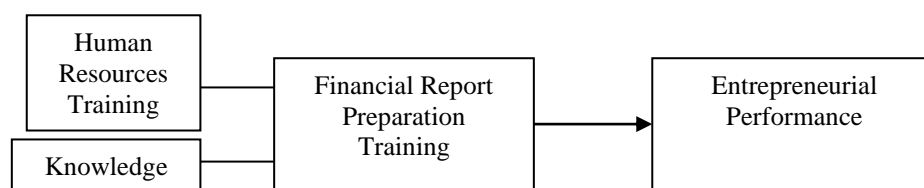


Figure 1. Framework

2.3. Hypothesis

Considering this framework, then the hypothesis made is as follows:

H1: Financial report preparation training has an effect on entrepreneurial performance.

H0: Financial report preparation training has no effect on entrepreneurial performance.

3. Method of Implementation

3.1. Object of research

Sampling was 32 respondents from the population of UMKM assisted by the West Java Chamber of Commerce in Bandung using purposive sampling technique.

3.2. Data analysis technique

3.2.1. Descriptive analysis test

The research was taken through a quantitative approach with a survey method, and using a Likert scale questionnaire as primary data, then the respondents' answers were tabulated. The description used is the independent variable of financial statement preparation training, while the dependent variable is entrepreneurial performance.

According to Sekaran and Bougie (2017), the independent variable will affect the dependent variable, whether positive or negative. This means that every independent variable that appears, then it can be ascertained

that the dependent variable will also appear, for any increase or decrease in the independent variable. Still according to Sekaran and Bougie (2017), the dependent variable is a variable that is under the influence of other variables, so in other words the main variable is suitable for research material.

Furthermore, the existing variables will be described through the operational research variables which consist of the main variables, definitions or concepts, dimensions, indicators and measurement scales. The operational details of the variables are shown as follow:

Table 4. Operationalization of variables

Variable	Concept	Dimension	Indicator	Scale	
Financial Report Preparation Training (X)	Widodo (2015), Rivai and Sagala (2011), Carrel / Salinding (2011), Sutrisno (2009), Hasibuan (2016) Sofyandi in Noviantoro (2009), UU KUP Ketentuan Umum dan tatacara Perpajakan Kieso, (2010) IAI (2014)	Training:	Training:		
		• Skillful activities	• Skillful activities	Ordinal	
		• The systematic process of achieving goals	• The systematic process of achieving goals	Ordinal	
		• Training Program Objectives	• Training Program Objectives	Ordinal	
		• Benefits of training	• Benefits of training	Ordinal	
		• Training objectives	• Training objectives	Ordinal	
		• Instructor requirements	• Instructor requirements	Ordinal	
		• Dimensions of the training program	• Dimensions of the training program	Ordinal	
		Preparation of financial reports	Activities generate performance	Ordinal	
		Standard financial reports	The process of achieving goals training: Achievement of training objectives	Ordinal	
Entrepreneurial Capital Collection (Y)	Zimmerer in Novian (2012) Druker in Novian (2012) Drucker in Alma (2011) Kasmir (2010) Fahmi, (2012) Kipesha (2013)	Entrepreneurship	Entrepreneurship is something new different.	Ordinal	
		• Business creation	Creativity	Ordinal	
		• Entrepreneurial characteristics	Innovation	Ordinal	
		• Entrepreneurial character.	Added value creation	Ordinal	
		Performance	Organizational results	Ordinal	
		Understanding	Financial perspective	Ordinal	
		Performance measurement	Customer perspective	Ordinal	
			Business perspective	Ordinal	
			Get various benefits of training, Carry out a variety of training Fulfillment of instructor requirements, Fulfillment of training effectiveness Obligation to keep books Understanding fulfilled Standardization is met		

Learning perspective	Ordinal
Social perspective	Ordinal

3.2.2. Data collection and processing techniques

Data collection is obtained through field research (field research) and library research, by processing data through the Likert scale with response levels strongly agree (5), agree (4), doubt (3), disagree (2), strongly disagree (5).

3.3. Data testing methods

3.3.1. Validity test

Test the validity of the ordinal measurement scale using the Spearman rank correlation.

3.3.2. Reliability test

Reliability test is necessary to determine that the measurement results remain consistent, when repeated measurements are carried out with the same symptoms. This test uses the Spearman Brown technique of the half (Split-half), to find the reliability coefficient which also uses the Spearman Brown formula.

3.4. Descriptive analysis test

This test is conducted to obtain responses through surveys, through distributing questionnaires in order to obtain perceptions of the SMEs Guided by the West Java Chamber of Commerce and Industry by using training variables for financial reporting, and entrepreneurial performance.

3.4.1. Data analysis technique

There are two types of analysis used namely (1) descriptive analysis through qualitative variables and (2) quantitative analysis with path coefficients, and determination which measures how much influence the independent variable has on the dependent variable. While the verification method uses path analysis. With the use of a combination of analytical techniques, it is desirable to obtain an integrated generalization between training in preparing financial reports on entrepreneurial performance. The author distributes a questionnaire about the respondent's opinion on this study, which consists of 10 statement items for the training variable in financial reporting and 11 statement items for entrepreneurial performance variables, each statement is given 5 alternative answers that must be chosen.

3.4.2. Hypothesis test (*t* test)

To get an idea, how is the influence of the independent variable on the dependent individually (partially).

3.5. Determination coefficient test

This coefficient is a value that indicates the magnitude of the influence of the independent variable simultaneously on the dependent variable. With a range of values from 0 to 1 (0% - 100%), the values in the range are close to one, so the effect of the independent variables is getting bigger.

4. Results and Discussion

4.1. Object of research

In this study, a survey was conducted on the respondents of the UMKM assisted by the West Java Kadin in Bandung, by taking a sample of 32 respondents.

4.2. Descriptive analysis test

The research focus was carried out in Bandung at the West Java Kadin-assisted MSMEs, through requests for responses with a server by distributing questionnaires to determine the perceptions of the West Java Kadin-

assisted MSMEs, while the variables used were training in financial report preparation and entrepreneurial performance.

4.3. Data analysis technique

The following shows the results of the research obtained through the instrument, namely a questionnaire that was distributed to each respondent. The results of the calculation of the percentage score on each statement are used as a measuring tool in the training variables for the preparation of financial reports and entrepreneurial performance according to the indicators, the details of which will be described below:

- a. Respondents' responses regarding training variables in the preparation of financial reports at the level of strongly agree on indicators 1. Activity produces performance 68.75%, 2. The process of achieving training objectives is 71.88%, 3. Achievement of training objectives 65.63%, 4. Acquiring various benefits of training 78.13%, 5. Executing training variations 62.50%, 6. Fulfillment of instructor requirements 59.38%, 7. Fulfillment of training effectiveness 75.00%, 8. Obligation to keep bookkeeping 71.88%, 9. Understanding is fulfilled 62.50%, 10. Standardization is fulfilled 68.75%, so that on average 68.44% is in good category, while the highest score is in improving quality and supporting HR planning 78.13% which means that various benefits of training in managing human resources who understand how important it is to understand the preparation of financial statements ..
- b. Respondents' responses regarding entrepreneurial performance variables at the level strongly agree on indicators: 1. Creation of added value 71.88%, 2. different 68.75%, 3. Creativity 62.50%, 4. Innovation 75.00%,
- c. 5. Results organize 68.75%, 6. Innovation 62.50%, 7. Financial perspective 62.50%, 8. Customer perspective 65.63%, 9. Business perspective 56.25%, 10. Learning perspective 69.38%, 11. Social perspective 65.63% ... so the average is 65.34% in good category, while the highest score is only 75.00%, meaning that the UMKM assisted by the West Java Chamber of Commerce and Industry have high expectations that the products produced will have innovation.

4.4. Hypothesis test

The t test used through this research is to find the extent of the significance of the effect of each independent variable on the dependent variable. The hypotheses used in this study are:

H1: $\beta \neq 0$ Financial statement preparation training has a significant effect on entrepreneurial performance

4.5. Testing criteria

Reject H0 if, $t_{count} > t_{table}$ or reject H0 if, $p\text{-value} < \alpha$. $\alpha = 0.05$.

Table 5. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1						
	(Constant)	32.704	12.691		2.577	.015
	Preparation Training	.337	.287	.209	1.172	.250

a. Dependent Variable: Y

As seen above, that for X, the value of t count (1,1172) < t table (2.04227) and there is also a p-value < α (0.05), which is 0.250 > 0.05, so it can be concluded that H1 is rejected and H0 is accepted. Where financial statement preparation training has no significant influence on entrepreneurial performance. Hypothesis test tcount is 1.1172 and ttable, n = 100 (df = nk), then the 5% significance is 2.04227, this means $t_{count} < t_{table}$ and a significance value of 0.250 > 0.05 so it is accepted that the training variable in financial statement preparation (X) has no significant effect. entrepreneurial performance (Y).

4.6. Coefficient of determination

The coefficient of determination is used to determine the percentage of influence that occurs on training in financial reporting on entrepreneurial performance, where the formula $KD = r^2 \times 100\%$ is used and the results are as follows:

Table 6. Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
-------	---	----------	-------------------	----------------------------

1	.209 ^a	.044	.012	3.761
---	-------------------	------	------	-------

a. Predictors: (Constant), Preparation Training

According to these data, it can be seen that the influence of the training variable in financial report preparation is 0.044, this means that 0,044 or 4,4% of entrepreneurial performance variables can be explained by the training variable for financial reporting. The residual 95,60% is influenced by other variables not examined.

5. Conclusion

The conclusion from the research on the effect of training in financial reporting on entrepreneurial performance is as follows:

1. Training in preparing financial reports is in the good category, where the UKMs Guided by the West Java Chamber of Commerce realize the need to have financial accounting knowledge and skills through good training programs, so that they are fostered how to manage human resources optimally.
2. Entrepreneurial performance is also in the good category; this shows that there are SMEs assisted by the West Java Kadin who support well the efforts to improve entrepreneurial performance in order to increase entrepreneurial success during the COVID-19 period.
3. Training in preparing financial statements has no significant effect on entrepreneurial performance. This shows that financial accounting knowledge and skills are an important part of good human resource management which is very important for improving the performance of UMKM guided by the West Java Kadin to continue to exist.

References

1. Eko Widodo, Suparno. 2015. *Manajemen Pengembangan Sumber Daya Manusia*. Yogyakarta: Pustaka Pelajar.
2. Veithzal Rivai and Ella Jauvani Sagala, 2011. *Manajemen Sumber Daya Manusia untuk Peusahaan dari Teori ke Praktik*. PT Raja Grafindo, Jakarta.
3. Salinding, Rony. (2011). Analisis Pengaruh Pelatihan Terhadap Produktivitas Kerja Karyawan Pada PT. Erajaya Swamsebadha Cabang Makasar. *Jurnal Manajemen*, 8(1), 83-106.
4. Sutrisno, Edi 2009. *Manajemen Sumber Daya Manusia*. Jakarta: Prenada Media Group.
5. Hasibuan, Malayu S.P. 2016. *Manajemen Sumber Daya Manusia*. Jakarta: Penerbit PT Bumi Aksara.
6. Noviantoro, Djatmiko. 2009. Analisis Pengaruh Pelatihan dan Pengembangan, serta Kompensasi Terhadap Kinerja Karyawan Pegawai pada PT Perusahaan Pengeboran London Sumatera Indonesia Tbk. Medan. Skripsi, Medan: Universitas Sumatera Utara.
7. UU Nomor 28 Tahun 2007 Tentang Ketentuan Umum dan Tata Cara Perpajakan (UU KUP).
8. Kieso, Donald E., et al. 2010. *Akuntansi Intermediate*. Jakarta: Erlangga.
9. Ikatan Akuntan Indonesia (IAI). 2018. *Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah*. Jakarta: Dewan Standar Akuntansi Keuangan Indonesia.
10. IAI (Ikatan Akuntansi Indonesia). *Standar Akuntansi Keuangan ETAP*, Ikatan Akuntan Indonesia, Jakarta, 2013.
11. IAI (Ikatan Akuntansi Indonesia). *Standar Akuntansi Keuangan*, Ikatan Akuntan Indonesia, Jakarta, 2014.
12. Buchari Alma, (2011), *Manajemen Pemasaran dan Pemasaran Jasa*. Alfabeth, Bandung.
13. Kasmir. 2010. *Kewirausahaan*. Kharisma Putra Utama Offset. Jakarta.
14. Fahmi, Irham. 2012. *Analisis Kinerja Keuangan*. Bandung: Alfabeta.
15. Kipesha, E. F. (2013). Impact of Size and Age on Firm Performance: Evidences from Microfinance Institutions in Tanzania, *IISTE*, 4(5), 105–117.
16. Sekaran, Uma and Roger Bougie, (2017), *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian*. Salemba Empat, Jakarta Selatan.
17. Novian, Deni. 2012. *Pengaruh Pendidikan Kewirausahaan Terhadap Motivasi Mahasiswa untuk Menjadi Wirausaha*. Skripsi, Universitas Lampung.
18. Anung Hardiyanto, 2018, *Pengaruh Pelatihan Kerja dan Kompensasi Terhadap Kinerja Pegawai Dinas Pemadam Kebakaran Kota Surakarta*, *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis* Vol. 4, No. 1.
19. Adi Putra, 2013 *Pengaruh Pelatihan Dan Motivasi Kerja Terhadap Kinerja Karyawan Pembuat Kerajinan Tangan Gerabah*.
20. Andila, N., & Indarti, S. (2015). *Pengaruh Pendidikan Pelatihan dan Prestasi Kerja Terhadap Kompensasi Karyawan PT. Bank Rakyat Indonesia Kantor Wilayah Pekanbaru*. *Jurnal Tepak Manajemen Bisnis*, 7(1), 116-129.

21. Alissa Shafyra Ahmad, (2020). Pengaruh Pendidikan Dan Pelatihan (Diklat) Kearsipan Terhadap Kinerja Arsiparis Di Dinas Perpustakaan Dan Kearsipan Daerah Provinsi Jawa Barat. Universitas Pendidikan Indonesia.
22. Aulia, S. A. (2015). Pengaruh Pendidikan, Pelatihan dan Motivasi Kerja Terhadap Produktivitas Kerja Karyawan (Pada PT. Inti Sukses Garmino, Semarang). Skripsi, Universitas Muhammadiyah Surakarta.
23. Fuanida, Pengaruh Pelatihan, Disiplin Kerja, Dan Motivasi Terhadap Produktivitas Kerja Karyawan CV. Sapu Dunia Semarang. Jurnal Ilmu Administrasi Bisnis, vol. 1, no. 2, pp. 93-105, 2012.