

## Effective Bookkeeping Using Online-Based Application to Leverage the Competitive Advantage of MSMEs in Ciledug District

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### ABSTRACT

The purpose of this community service is to provide assistance in improving knowledge and skills for MSME actors in Ciledug in carrying out bookkeeping using online-based applications. The method of this community service program is assistance. The assistance activity is carried out in four stages, and the first stage is assistance in general bookkeeping for manufacturing and production businesses. The second stage is assistance for manufacturing businesses. The third stage is assistance for retail businesses, while the fourth stage is a consultation session. The assistance program included monitoring and evaluation to see the effectiveness of this program in helping MSME productivity and improving competitive advantages. The results of this assistance program indicated that MSME actors could record financial transactions using online-based bookkeeping and produce financial reports using online-based applications. The monitoring and evaluation stage resulted that MSMEs can improve their efficiency, effectiveness, and productivity by using financial information produced by online-based applications. Therefore, MSMEs can achieve their own competitive advantages.

**Keywords:** Application, Assistance, Financial Management, Msmes, Online Bookkeeping

## INTRODUCTION

The strengthening number of Covid-19 cases a few months ago has encouraged economically affected households to turn their wheels in an effort to maintain financial sustainability in the future. According to data from (Badan Pusat Statistik, 2021), economic growth in Indonesia contracted by 2.07 percent from 2019 to the fourth quarter of 2020. Economic contraction is a condition of a deep decline in the economic cycle, so the Gross Domestic Product (GDP) figure is in the minus range. This is the result of a pandemic which caused a crisis that hit various sectors and resulted in a broad decline in welfare, which can be felt by both workers and employers. Therefore, in difficult times like these, the economy on a small scale plays an important role (Widokarti, Patiro, Tantri, & Budiyantri, 2022). On the other side, to increase the competitiveness of small businesses, they need to face and conquer technological disruption (Fadhilah, Putra, Rahmawati, & Basri, 2021). This is important because small businesses need to survive to fulfill the needs of the community. Related to the need to recover economic sustainability after the pandemic, MSMEs have to adapt and implement new technology because if they do not, the competitiveness of MSMEs will not live any longer (Widokarti et al., 2022).

In the past two years, the Community Service team has carried out activities with the theme of training on strategies to increase family income for the housewives community in Ciledug District, Tangerang, Banten as household business actors (Tantri, Riyani, Muktiyanto, Widiastuti, & Prasetyo, 2022a; 2022b). The selection of this community of housewives supports women's empowerment efforts which can show that women's power can play an important role in improving the economy, especially to rise during the Covid-19 Pandemic (Asrofi, Pratomo, & Pangestuty, 2023). In that program, assistance was conducted on starting or initiating a new business, developing business ideas, and implementing digital marketing. To enlarge the scope of the program, the community service team then develop a broader program to assist MSMEs (including household businesses) in increasing qualities of financial recording. This assistance program focuses on knowledge and skills improvement for MSME actors. Those improvements can help MSMEs in increasing productivity to achieve their competitive advantages. MSMEs actors in Ciledug who participated in this assistance program consist of housewives who spend most of their time at home, and only a small number work outside the home. In addition, they have an ongoing or planned business. The reason for doing business for the housewives community in Ciledug is to improve the financial/economic condition of the family. Most of them still use a manual method to record and recapitulate daily transactions or bookkeeping, like most small businesses in Indonesia (Prasetyo, Andayani, & Sofyan, 2020). This is because they do not have the capabilities to do digital or online-based bookkeeping. In fact, financial statements, including taxation reports, are required by business actors to view and evaluate business processes or make business expansions (Prasetyo et al., 2020).

The development of technology must be adapted quickly by small business actors to be able to maintain their economy. All of the business processes cannot be separated from technology usage. One of the research conducted by (Ernawatiningsih, Budhi, Marhaeni, & Yuliarmi, 2023) proved that there is a link between the ability to implement information technology and the farmers' welfare (Ernawatiningsih et al., 2023). Moreover, The Covid-19 pandemic forced people to adjust technology in their daily lives, such as online platforms to order daily necessities (Kee et al., 2023; Bahri & Komaladewi, 2023). This has led to the use of technology to get closer to the community and being able to help the economic recovery after the Covid-19 pandemic (Tantri et al., 2022a; 2022b).

Based on the monitoring and evaluation process carried out in the past assistance program (Tantri et al., 2022a; 2022b), the result was that MSME actors as a large part

of the training participants had run household-scale businesses and wanted assistance related to bookkeeping, especially using the online-based application. This is because they are experiencing unsolvable obstacles in their businesses related to bookkeeping. In addition, based on their educational background, no one has the knowledge and skills regarding good and proper financial records (bookkeeping). Therefore, the community service team felt the need to provide assistance regarding financial recording (bookkeeping) through an online-based application to MSME actors in Ciledug. This community service purpose is to provide assistance in helping in improving knowledge and skills for MSME actors in Ciledug to implement bookkeeping using online-based applications. This purpose is formulated based on the result of the previous programs, which the result of its evaluation indicated that MSME actors need assistance in bookkeeping using online-based applications to solve their problems in obtaining financial information (sales, expenses, net income, and business growth). That information is needed to build a solid and synergized business.

Based on our preliminary need assessment survey, while running the business, as many as 8% of MSMEs did not make financial reports, 38% made financial reports, and 54% did not always make financial reports. The most common financial experience carried out by those MSMEs is determining the selling price by taking into account shipping costs, transportation costs, and calculating the desired profit. At the same time, there are also those who have not carried out financial management at all. For the production business group, the financial experience that has been carried out includes calculating the initial capital, calculating the cost of purchasing raw materials, and calculating profits. Meanwhile, only a few do calculations of fixed assets, wages/labor costs, overhead costs, and calculating taxes. Based on the survey, they need to improve their capability in managing finances, starting from recording every transaction in their business in order to be managed financially. Based on the need assessment, the solution offered by the community service team is to carry out an assistance program entitled "Effective Bookkeeping Using Online-Based Application to Leverage the Competitive Advantage of MSMEs in Ciledug District".

## **LITERATURE REVIEW**

### **Micro, Small & Medium Enterprises**

According to Undang-Undang Republik Indonesia No. 20 Tahun 2008 about Micro, Small, and Medium Enterprises (JDIH BPK RI, 2008), Micro Enterprises are productive businesses owned by individuals and/or business entities individuals who meet the criteria for micro-enterprises as stipulated in this law. A small business is a productive economic business that stands alone, which is carried out by an individual or business entity that is not a subsidiary company or not a branch of a company that is owned, controlled, or directly part of or indirectly from medium or large businesses that meet the requirements criteria for small businesses as stipulated in this law. Meanwhile, Medium Enterprises are productive economic businesses that stand-alone carried out by individuals or business entities that are not children companies or non-branch companies owned, controlled, or become part either directly or indirectly from small businesses or large businesses with the total net worth or annual sales proceeds as stipulated in this law. In a company, business is a strong foundation for building a company; if it is not managed correctly, it will be fatal for the company. Likewise, in the MSME, good financial management is needed to run according to the financial targets (Anggraini & Azizah, 2022).

### **Financial Reports**

Financial statements are records of a company's financial information in a period that describes the company's performance. Financial reports are useful for banks, creditors, owners, and interested parties in analyzing and interpreting the company's financial

performance and condition (Ikatan Akuntan Indonesia, 2009). According to Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (as cited in Ikatan Akuntan Indonesia, 2013), the objective of financial statements is to provide information on the financial position, financial performance, and cash flow statements of an entity that is useful to a large number of users in making economic decisions by anyone who is not in a position to request reports. In fulfilling its objectives, financial reports can also show what management has done or management's accountability for the resources entrusted to it (Ikatan Akuntan Indonesia, 2009).

In generating financial reports, accountants must carry out the accounting process which is referred to as the accounting cycle, which begins with collecting and identifying transaction evidence, journalizing transactions, posting to ledgers, compiling trial balances, making adjusting entries, followed by generating financial reports, and continuing with making closing entries (Fauzi, Rivai, Nurhikmah, Anarsyah, & Nugroho, 2023). This financial report will be communicated and can be used by parties who need it. The accounting cycle can be seen in Figure 1.

**Figure 1.** Accounting Cycle



Financial reports are important in assessing company performance (Herawati, 2019). Assessment of the company's performance is useful in making decisions in the future. The decision based on the performance assessment is related to the company's strategic plan for running its business to maintain its performance. The financial reports that have been made are general in nature and are a communication tool for interested parties (Herawati, 2019), including external users consisting of shareholders, creditors, financial analysts, employee organizations, investors, creditors, tax service offices, and various government agencies. The internal users of financial reports include employees and company management.

Financial reports are records that contain financial information company or business in a period of certain accounting. In general, the function of financial reporting is to find out about business developments details, know the financial condition of the business, and sources of decision-making. The complete financial reports or financial statements include a balance sheet that provides an overview of assets, liabilities, and capital profit/loss report containing income and expenses incurred and provides business profit/loss information. Also, it contains a statement of capital change which shows the amount of capital used, a cash flow statement which illustrates the direction of entry of

cash either from the capital, profit, operations, income and others; and a detailed financial statement notes & other reports (Anggraini & Azizah, 2022).

### **Online Bookkeeping**

Bookkeeping is the process of recording regularly with the aim of collecting data and information about assets, liabilities, capital, income, and expenses. This process is closed by compiling financial reports in the form of balance sheets and profit and loss calculations at the end of the year. While the definition of financial bookkeeping (accounting), according to PSAK (Statement of Financial Accounting Standards), is a process of recording financial transactions from companies starting from recording proof of transactions, journals, ledgers, and preparing financial reports (Anggraini & Azizah, 2022).

The purpose of this financial bookkeeping is to understand the number of losses and profits that occurred to the company in that period. Besides that, financial bookkeeping is also intended to be able to find out every transaction carried out by a business. From these financial records, an overview will be obtained as to the condition of a business that has been implemented so far and can be a reference for business owners to make further decisions (Anggraini & Azizah, 2022).

Online bookkeeping really helps MSMEs to increase the effectiveness of their financial management. Bookkeeping can be done either manually or online. Manual bookkeeping can be done using transaction records in the form of a manual or computer worksheets, while online-based bookkeeping can be done through online-based applications, for example, Buku Kas. The Buku Kas application is used by this community service team to help MSMEs record their daily transactions and report their finances. Buku Kas is an online-based financial application that is operated using a mobile phone/smartphone (BukuKas, 2021). To manage this application, the user must be connected to the internet. Buku Kas can digitally assist MSME actors in recording transactions, including cash inflow, sales, expenses, debts, and receivables. As a result of those financial recordings, users can view transaction reports along with their profits and losses, which can be downloaded in PDF format. For MSMEs, Buku Kas provides a free financial reporting application that helps MSMEs to record all transactions in detail, monitor cash flow, monitor business performance, and plan business finances so that businesses can grow rapidly (Linke et al., 2022). Previous studies found the effectiveness of online-based bookkeeping implementation for MSMEs, especially using Buku Kas (Anggraeni, Bija, Wardana, & Bupu, 2022; Anggraini & Azizah, 2022; Febriyana, Aulena, & Reksoprodjo, 2021; Khoirudin, Indriyawati, & Widodo, 2021; Mansir & Fatimah, 2021; Kurniawan et al., 2022; Soejono, Sunarni, Kusmawati, Samuel, & Angeliana, 2020; Terenggana, Kusmawati, Rinamurti, Putri, & Khairunnisa, 2022). Using Buku Kas, MSME actors can compile financial reports automatically and view their business profits anytime to help their businesses develop higher competitive advantages.

## **RESEARCH METHOD**

The community service team deliver the whole program using both offline and online method. The whole program is carried out in several stages of implementation, namely: preparation, need assessment, assistance program, and monitoring and evaluation. The offline method is used in the preparation and needs assessment stage, while the online method is used in the assistance, monitoring, and evaluation stage. Before the implementation of the assistance program begins, the preparation stage is done by having good communication and coordination with the partner, who is the head of the housewife community in Ciledug, in April 2022. The coordination with the partner includes formal and non-formal interviews to obtain a general description of the needs for further programs. Besides, the community service team also mapped and prepared

the materials for the assistance program. In this preparation stage, the community service team made an agreement with the partner about the program timeline.

The second stage is need assessment. To make sure that our planned assistance program will run effectively, the community service team conduct a survey in the need assessment stage. This survey is regarding the following four matters: 1) understanding or knowledge related to the accounting cycle from planning to financial reporting; 2) skills on how to carry out processes according to the accounting cycle from planning to financial reporting; 3) Experience related to how to run a business and manage finances including financial bookkeeping (including the application used in the bookkeeping process); 4) Attitudes related to how to address business practices and financial management. This survey is needed as a basis for the knowledge, skills, experience, and attitudes of prospective mentoring participants. The survey also includes general demographical questions, namely the age of MSME actors, the educational background of MSME actors, and the type of business they run.

The assistance stage is done online using Zoom Cloud Meeting. The community service team deliver the material and assistance by presenting power point and doing the simulation of Buku Kas application, which is available on the Android and iOS platforms. The selection of the Buku Kas application was made because the application is relatively more real-time, stable, user-friendly, and can be used on both platforms (Android and iOS). The use of this bookkeeping application makes it easier for MSME actors to record the finances of the business/business that is being run.

This assistance program allows the participants to have interactive communication about how to operate the application in a simulation model. All participants are required to practice the tasks from the community service team to implement the bookkeeping of their business transactions. The assistance itself is conducted in two phases: 1) assistance in MSME financial recording (bookkeeping) for manufacturing or production businesses; 2) assistance in MSME financial recording (bookkeeping) for retail businesses or online shops. At the end of the program, the community service team conducted a survey to find out the effective impact on the participants in the monitoring and evaluation stage.

## **RESULTS**

The first stage of this community service program is preparation. The preparation stage is running well and we have good coordination to execute the agendas. The second stage is need assessment. The result of the need assessment survey can be categorized as follows: 1) demographical data; 2) educational background; 3) types of businesses; 4) understanding or knowledge related to the accounting cycle; 4) skills on how to carry out processes according to the accounting cycle; 5) experience related to how to run a business and manage finances; and 6) attitude related to addressing business practices and financial management.

The demographical data obtained from the survey can be described as follows. The age of MSME actors ranges from 32 to 47 years old. Most of these MSME actors have educational backgrounds in senior high school, Bachelor, and Diploma educational backgrounds in the fields of religion, Al-Quran, social and political sciences, information technology, and teacher education. Meanwhile, the types of businesses being run include frozen food, buying and selling online, culinary and beverage, and others. Above 50% of MSME actors have an average understanding or knowledge related to the accounting cycle from planning to financial reporting. Furthermore, no more than 20% of MSME actors have skills on how to carry out processes according to the accounting cycle from planning to financial reporting. There are only 11% of MSME actors have

experience related to how to run a business and manage finances, including financial bookkeeping (including the application used in the bookkeeping process). It means as many as 89% of participants have never used a bookkeeping application to help record business finances. Meanwhile, more than 60% of participants have a positive attitude related to addressing business practices and financial management.

Specific results indicated that participants who have used a bookkeeping application used applications other than Buku Kas. Most of the participants who have used a bookkeeping application said it was useful. The benefits felt by prospective participants are that the application is able to support the purposes of recording, collection of receivables, and simple financial reporting. Nevertheless, most of the participants who have used the application stated that the application had several errors, so the data was not updated automatically. Therefore, they need to have better experience in doing bookkeeping using other online-based applications without having the error problem in updating the data. On the other side, the participants who had never experienced doing bookkeeping using an application reported the high demand for assistance because they wanted to have more effective financial management and reporting.

Based on the result of this need assessment survey, the community service team conducted two phases of the assistance program, which are assistance in MSME financial recording (bookkeeping) for manufacturing or production businesses and assistance in MSME financial recording (bookkeeping) for retail businesses or online shops. The first phase of assistance was held on September 2022 online using Zoom Cloud Meeting. The assistance program was attended by 16 participants. At this phase, the team focused on delivering training materials and simulations to MSME actors in Ciledug District who have production businesses, namely businesses that make their own products. In this phase of assistance, MSME actors are assisted in recording transactions and reporting their finances periodically. The types of transactions recorded for this kind of business are sales, expenditure (including production cost, sales expense, and others), receivables, liabilities, etc. The participants were also required to practice bookkeeping using Buku Kas and produce their financial reports resulting from the application.

**Figure 2.** The Assistance Program Implementation



The next phase of the assistance program is assistance in MSME financial recording (bookkeeping) for retail businesses or online shops. The second phase of assistance was attended by 13 participants. This phase was held in October 2022 via Zoom Cloud Meeting. During this phase, the team focused on delivering training materials and simulations to MSME actors in Ciledug District who have retail and online businesses.



The characteristic of this business is that goods are not produced but are obtained from suppliers. In this phase of assistance, MSME actors are assisted in recording transactions and reporting their finances periodically. The types of transactions recorded for this kind of business are sales, expenditure (including the cost of product sales expense and others), receivables, liabilities, etc. The participants were also required to practice bookkeeping using Buku Kas and produce their financial reports resulting from the application.

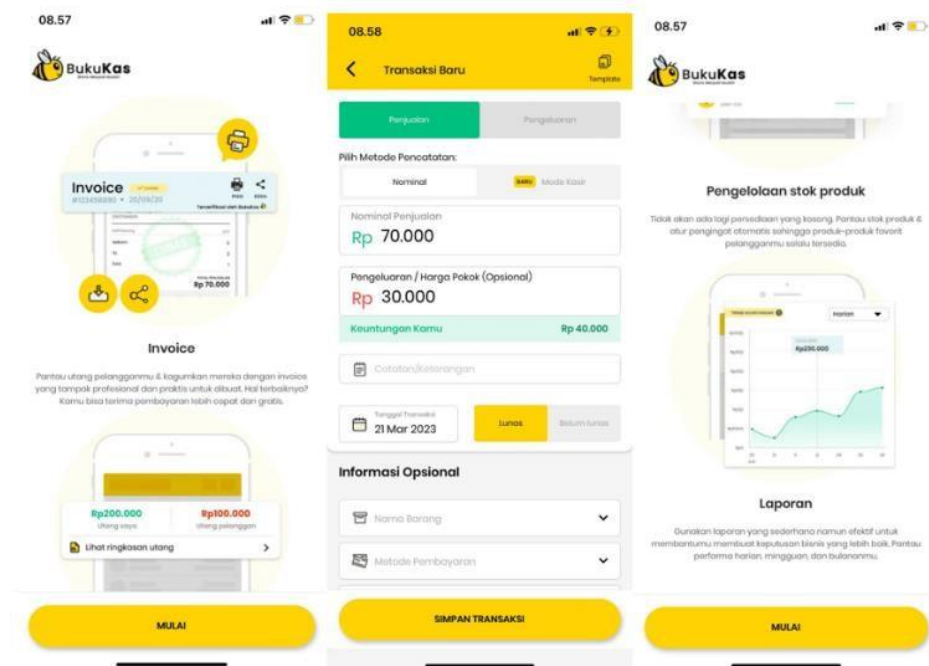
**Figure 3.** The Buku Kas User Interface



The Buku Kas application has a user-friendly interface and is presented in Indonesian, making it easier for users, namely MSME actors in Ciledug, to use it to record their daily business transactions. When opened, the application displays a front page with a start button to start using it. After clicking the Start button, the user will be asked for a phone number. A four-number of security verification code will be sent to the phone number. The function of the verification through phone numbers is to provide security for application users so that their financial data cannot be disseminated easily because only authorized people can access it.

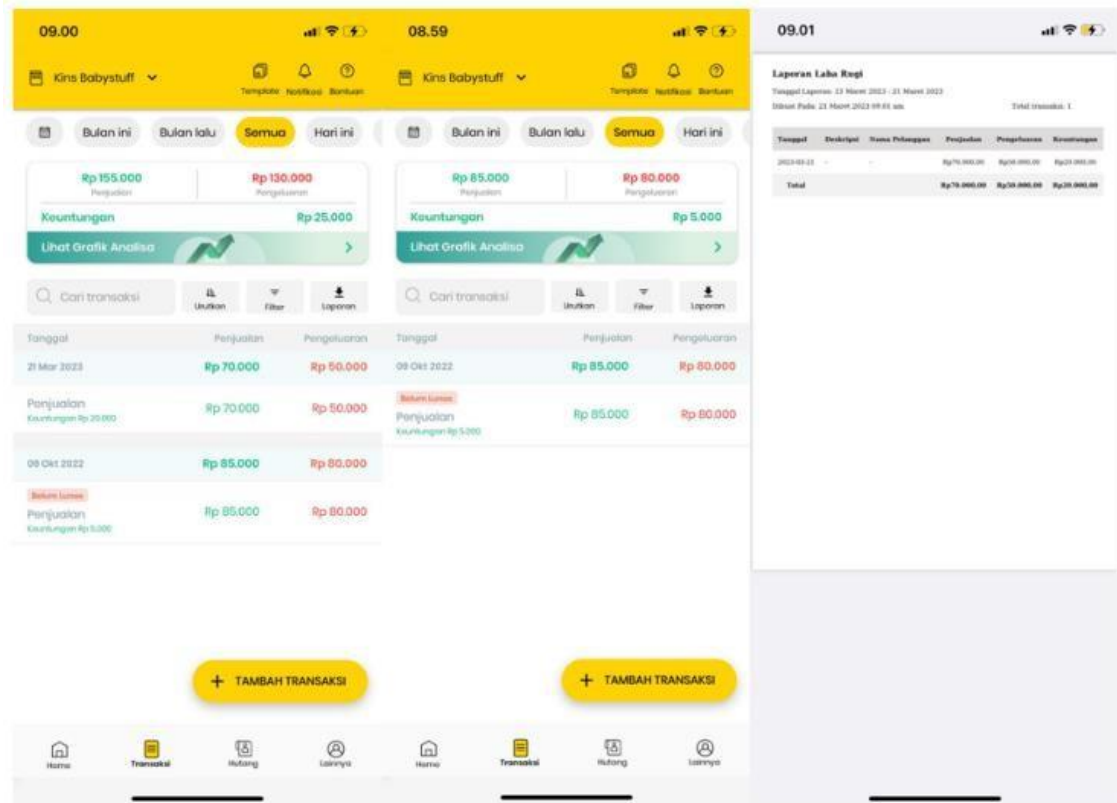


**Figure 4.** The Features of Buku Kas



Based on a search of the Buku Kas website developed by PT BeeGroup Financial Indonesia (2021), Buku Kas is a business finance application that can be downloaded for free via the smartphone platform. Buku Kas has been trusted and used by more than 5 million MSME actors spread across 750 cities throughout Indonesia. Buku Kas' mission is to help millions of businesses in Southeast Asia better monitor and manage their cash flow. Buku application has several important features, as shown in Figure 4, including 1) an automatic transaction recording and recap feature; 2) a feature to find out the profit directly on each sale; 3) the feature to receive and send money for free without bank admin fees; 4) features that facilitate the process of monitoring business performance; 5) features to generate financial reports automatically; 6) an invoice sending feature that can be connected directly to the WhatsApp or SMS application; 7) accounts receivable collection feature that can be connected directly to the WhatsApp or SMS application; 8) automatic inventory management feature (BukuKas, 2021).

Figure 5. Buku Kas Financial Reporting



Financial reporting is one of the important features of the Buku Kas. Buku Kas users can find out the financial position of a business through the financial report generation feature. As an example, Figure 5 shows the financial reporting features of one of the businesses run by assistance participants. Financial reports can be viewed based on a certain time period, namely the current month, the last month, the entire month, and today. As shown in Figure 5, the sales nominal and expenditure nominal are also shown. A brief financial report can be seen at the bottom of the page. Some of the items that appear in the financial statements are the amount of sales, expenses, debts and receivables, which can be viewed based on a certain time range. Business financial reports can also be downloaded to the device using PDF format.

**Figure 6.** Buku Kas Analysis Graph

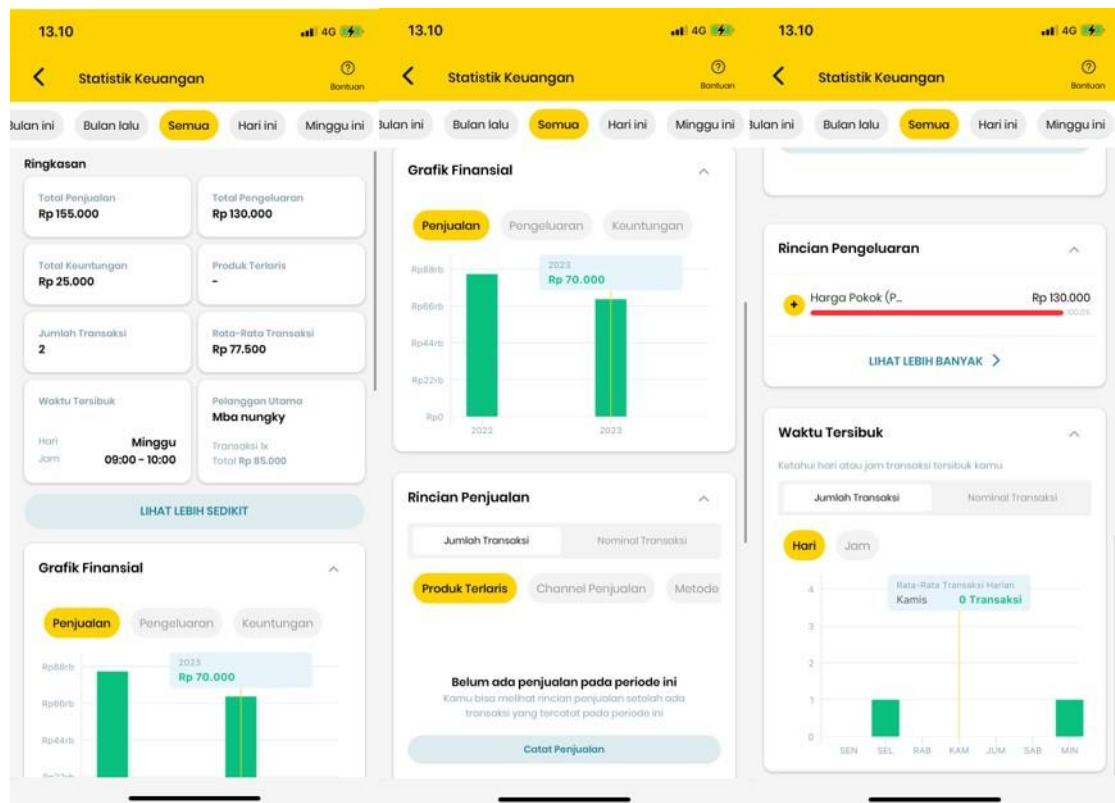


Figure 6 depicts the view of analysis graphs. Buku Kas allows its users to view their business analysis using the “Lihat Grafik Analisa” or “View Analysis Graph” feature. By clicking on the menu, users can see a summary of transactions consisting of total sales, total expenses, total profits, best-selling products, number of transactions, average transactions, busiest times, and main customers, which can be viewed based on a certain time range. Apart from that, in business analysis, users can also see financial graphs which can also be viewed for a certain period of time. These features really help MSME actors in Ciledug in keeping their daily business bookkeeping.

After practicing bookkeeping using the Buku Kas application, the assistance program continues with the next activity. In this assistance program, the community service team also have a sharing session or consulting session for each phase. Sharing session or consultation is done regarding business financial recording (bookkeeping) for MSME actors. In this session, MSME actors consult with the community service team regarding problems or obstacles faced in running their businesses, business practices that have been followed so far, and so on. Sharing or consulting sessions for Ciledug MSMEs are held to exchange ideas about the business for being run, especially in terms of financial recordings and online-based application usage. In this session, participants are more technically assisted in managing the finances of the running businesses.

The last stage of the program is monitoring and evaluation. The monitoring and evaluation stage is conducted after all of the assistance programs are finished. This stage is implemented using WhatsApp Group (WAG). The community service team asks about how the implementation so far of the use of online-based bookkeeping. Through the WAG, MSME actors tell the problems and obstacles that occur during the use of the Buku Kas. Then, the community service team provides help to encounter those problems. Based on monitoring and evaluation results, most MSME actors feel that the Buku Kas application is very helpful in recording transactions. Only 10% thought that using the Buku Kas application doesn't help because they are still confused about

classifying transactions. The community service team then took notes about this problem and planned to find solutions in the future.

## **DISCUSSION**

This community service program is carried out in the form of assistance. Assistance is an effective method for increasing the capacity of a community group, especially in financial management (Angraini, Utami, Annisa, Rosharlianti, & Irawati, 2021; Purnama & Estiyanti, 2021; Soejono et al., 2020). As previously explained, this assistance aims to increase the capacity of MSME players in four areas, namely knowledge, skills, experience, and attitude. From the mentoring activities that have been carried out, increased knowledge can be explained using the theory of cognitive development initiated by Jean Piaget (Ibda, 2015; Mu'min, 2013). According to Jean Piaget, cognitive development is the stage of change that occurs over a period of human life to understand, process data and information, solve problems, and recognize objects.

As previously stated, this assistance program is designed to meet those purposes: improving knowledge in financial recording using online-based applications and improving bookkeeping skills using online-based applications. Those goals generally aim at achieving MSME actors' cognitive development. The achievement of those goals is related to previous research that resulted in a significant role of activities to develop cognitive skills (Astuti, 2017). Related to cognitive improvement, this assistance program which included sharing and consulting sessions, also helped MSME actors in obtaining benefits in the forms of technological knowledge and skills (Astuti, 2017; Bandura, 1992).

The ability to operate the Buku Kas application can also be explained using relevant theory, namely the Technology Acceptance Model (TAM) (Venkatesh, 2000; Venkatesh & Davis, 2000; Venkatesh, Morris, Davis, & Davis, 2003), which can predict human behavior in the use of technology, taking into account perceived ease of use and perceived usefulness. By assisting MSMEs in Ciledug, the community service team expected that participants would have a perception of the perceived ease of use and usefulness of using the Buku Kas application. According to TAM, perceived ease of use and perceived usefulness can influence attitudes and interests in using the application. This is also related to the experience provided to participants in the assistance program, namely the use of the application directly by the participants, and also attitudes towards the Buku Kas application, which indicates that the assistance participants will continue to use the application in the future.

Using an online bookkeeping application, MSMEs can more effectively manage their finances based on the accounting cycle, from transaction identification, transaction classification, recording, posting, and financial reporting. The functions of identification and classification of transactions are carried out using the judgment of MSME actors, while the functions that can be carried out using the application are the recording function to financial reporting. Based on the results of monitoring and evaluation of this mentoring program, the financial reports produced by the MSME business can be used properly to be used as material for evaluating business performance and projecting financial performance in the future. With informative applications in providing financial information, MSMEs can increase their competitive advantage. This is in accordance with previous studies that the use of online-based bookkeeping applications can increase business competitiveness (Khoirudin et al., 2021).

## CONCLUSION

The conclusion of the community service program entitled “Effective Bookkeeping Using Online-Based Application to Leverage the Competitive Advantage of MSMEs in Ciledug District” went well and effectively. Through the assistance program, MSMEs in Ciledug, Tangerang, and Banten have the improvement of knowledge and ability to record transactions using online-based applications, namely Buku Kas. Besides, the MSME actors get a good experience with the Buku Kas application because it makes financial management can be done more easily. Therefore, the MSME actors in Ciledug have a good attitude toward using the Buku Kas application in the future.

The implications that arise from this community service program can be described as after acquiring the knowledge and skills of financial recording using online-based applications, MSME actors are able to develop their businesses. In the future program, the community service team is expected to solve problems that can not be handled by the application, such as transaction identification and classification related to the inherent complexity of production/manufacturing businesses. The advantage of this community service program is this program can provide assistance that is relevant to the experienced conditions of a wide community, especially in Ciledug District, Tangerang City, Banten Province. Moreover, this assistance program is able to answer the business community's needs, especially for the economic recovery and sustainability after the pandemic of Covid-19. Meanwhile, future programs are expected to overcome the limitations of this community service program, which is related to the communication intensity between the community service team and the participants, remembering that this assistance program is held offline and online to prevent the spread of the Covid-19 virus. The participants of the assistance program who are MSME actors hope that in the future, there will be an assistance program on production cost management and pricing for manufacturing/production businesses. In addition, the participants suggested holding a mentoring program to take care of the legality of the manufacturing business in order to further increase business competitiveness.

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## DECLARATION OF CONFLICTING INTERESTS

We have no conflicts of interest to disclose. All authors declare that they have no conflicts of interest.

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