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## **The Waste Bank Financial Reports as Business Development in Housing Environment of Larangan Mega Asri, Sidoarjo**

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### **ABSTRACT**

*This community service aims to improve the status of a “waste bank” for Small and Medium Enterprises (UMKM). Therefore, preparation was needed, such as evaluating financial statement, then conducting training on compiling financial statement for Small and Medium Enterprises (UMKM). Thus, the existence of a “waste bank” does not significantly affect household income because the average monthly revenue was about 0.4 % to 0.68%. Therefore, the target of community service was to evaluate the financial statements of “waste bank” adjusting by compiling financial statement for Small and Medium Enterprises, known as UMKM in Indonesia. Furthermore, this community service has been carried out multi-year, which will continue with entrepreneurship training and preparation for establishing a Small and Medium Enterprises (UMKM) to the “waste bank”*

**Keywords:** *Waste Bank, Community Services, Financial Statement Small and Medium Enterprises (UMKM).*

### **INTRODUCTION**

Waste is defined as the rest of daily human activities and or natural processes that are solid. According to the Law of the Republic of Indonesia (RI) No. 18 of 2008, everyone has the right and obligation to manage the waste produced. It is emphasized in article 12 of Law No. 18 of 2008, which states that everyone needs to reduce and handles waste in an environmentally sound way. Waste is generally divided into two types: organic and inorganic. Organic waste is easily decomposed waste, and in general organic waste is processed into compost. Waste is an item that is considered useless again, resulting from human activities in the form of biodegradable and non-biodegradable organic and inorganic materials in our environment (Kristanto et al., 2013).

The inorganic waste processing training community service program was created to implement education about the environment by utilizing inorganic waste produced by the community. Public knowledge about inorganic waste processing

is minimal, even though household inorganic waste with the largest volume of waste is plastic. It is because the development of industry and changes in people's lifestyles leading to consumerism have caused plastic to become part of people's lifestyles today (Putra & Yuriandala, 2010).

Through this program, it is expected that the community of Mega Asri Ban Housing, Ban Village, Temple District, Sidoarjo Regency as a sample of community service in particular and Indonesians. in general, to understand better about the concept of inorganic waste processing, the remaining material of unmanaged activities will be reduced. Inorganic waste comes from the rest of human activities that are difficult for bacteria to decompose, so it takes a long time to hundreds of years to decompose. Examples are plastic bottles, bags, cans, glass, cloth, and paper. Ariani and Awang (2013) explained that plastic waste that is not managed properly will pollute the environment.

The presence of inorganic waste in the environment has several negative impacts. One of the negative impacts of inorganic waste is that it can cause unpleasant odors and interfere with environmental aesthetics. In addition, improper management of inorganic waste can also cause a decline in public health, affecting residents' productivity. Another negative impact is that the absence of inorganic waste management can cause people to tend to litter; for example, throwing garbage into rivers can cause flooding and can impact public service facilities such as roads and drainage. The high volume of waste that is not balanced with good management will also affect the country's development, namely, national development will be hampered (Marliani, 2015). However, waste can also be a source of income if used properly. Such as the processing of Styrofoam waste, rice husks, paper, plastic, and sawdust can be used as alternative building materials (Kurniaty & Rizal, 2011).

Community waste management needs to be carried out to improve public health and environmental quality and turn waste into resources, significantly increasing income in the era of the new order of life. Waste management is considered good from an environmental health point of view if waste does not become a breeding ground for various disease seeds and does not become a medium for spreading viruses (Surtinah et al., 2019). In addition, garbage can be said to be well managed if it does not pollute the air, water, and soil does not cause odors, does not interfere with aesthetic value, and does not cause fires (Terry, 1987). For waste management to achieve the expected goals and for data to occur properly, it must be under its management philosophy. The philosophy of waste management is that the less and closer the waste is managed from the source, the more management can be done quickly, and the impact on the environment is less (Marliani, 2015).

The following are the principles applied in the use of inorganic waste (3R):  
1) Reduce or reduce, namely methods to reduce waste production by reducing the use of materials or goods in daily life. As much as possible, minimization of materials or goods used is carried out. The more materials or items used; the more

waste will be generated. For example, by sending letters via email so that the production of paper waste can be minimized; 2) Reuse or reuse, which is to reuse materials or items that can still be used. As much as possible choose materials or items that can still be reused by avoiding the use of disposable items. This can extend the time of use of goods before they become garbage. For example, by using cloth shopping bags instead of using plastic bags; 3) Recycle or recycle is a method to process waste so that waste can be recycled into useful items and maybe items that are no longer useful or no longer used, can be recycled.

Socialization is carried out to residents with the aim of making inorganic waste that is wasted and pollutes the environment can be processed into something more beneficial and has aesthetic value in life. In this case, inorganic waste in the form of plastic, paper, cans, and iron is focused. Inorganic waste management that has not been carried out properly will cause very dangerous effects, including causing natural disasters in the form of floods. Because the waste will be very difficult to decompose. The destruction of waste that is only done by burning or dumping in the river is the wrong step because it can cause new problems.

The inorganic waste processing training community service program was created with the aim of implementing education about the environment by utilizing inorganic waste produced by the community. Currently, public knowledge about inorganic waste processing is still very minimal, even though household inorganic waste with the largest volume of waste is plastic. This is because the development of industry and changes in people's lifestyles leading to consumerism have caused plastic to become part of people's lifestyle today (Putra & Yuriandala, 2010).

With this program, it is hoped that the community of Mega Asri Ban Housing, Ban Village, Temple District, Sidoarjo Regency as a sample of community service in particular and Indonesians in general can better understand the concept of inorganic waste processing so that the remaining material of unmanaged activities will be reduced. Inorganic waste is what comes from the rest of human activities that are difficult for bacteria to decompose, so it takes a long time to hundreds of years to decompose. Examples are plastic bottles, plastic bags, cans, glass, cloth, and paper. Ariani and Awang (2013) explained that plastic waste that is not managed properly will pollute the environment. People in Mega Asri Ban Housing, Ban Village, Temple District, Sidoarjo Regency can take advantage of recycled waste from paper, plastic, old tires, aluminum bottles, and others. In addition, people in these housing estates can sell the proceeds from recycled waste crafts and can enter the waste bank treasury.

**Table 1.** proceeds from recycled waste crafts and can enter the waste bank treasury

Activities	Criteria	Indicator	Continuity
Assistance in evaluating the Garbage Bank Financial Statements	Evaluation of the Garbage Bank Financial Report	Able to Perform Financial Evaluation of Garbage Bank	Conducting Continuous Evaluation
Training on Preparing Financial Reports for MSME Waste Banks	Implementation of Financial Report Preparation Training	Able to Prepare Financial Reports	Implementing Financial Reports in Accordance with MSME Accounting Standards
Assistance in the Preparation of MSME Financial Reports for Garbage Banks	Preparation of Financial Statements	Compilation of Financial Reports	Implementation of Financial Reporting in Accordance with MSME Accounting Standards
Entrepreneurship training	Entrepreneurship	Be Able to Behave and Implement Entrepreneurship in a Garbage Bank	Become Entrepreneur
Assistance in Establishing MSME Waste Banks	Readiness of Actors in Establishing MSMEs	Ready and Established MSME Waste Bank	The operation of MSME Garbage Banks

## LITERATURE REVIEW

Plastic waste is usually used as wrapping materials or goods. Plastic is also used as household furniture such as buckets, plates, and cups. The advantage of items made of plastic is that they do not rust and are durable. The large use of plastic goods can have an impact on the production of waste that is difficult to decompose, even though to be able to decompose naturally in the soil, plastic waste takes a long time. Efforts that can be made are to process plastic waste to be recycled into other items, for example used plastic buckets can be recycled into similar products again or made other materials such as plastic spoons, trash cans, or flower pots. Plastic from used snacks or detergent soap can be recycled into useful items such as bags and wallets (Diana et al., 2018). Other products that can be made from plastic waste are laptop-carrying bags, shopping bags, slippers, or umbrellas. Used drink bottles

can also be used to make children's toys, so that the processing of used bottles makes the school environment more beautiful, because used bottles that have been waste are modified into more valuable objects (Putri & Silalahi, 2018). While the drink straw waste can be made flower decorations, ashtrays, flower pots, photo frames, tablecloths, or wall decorations.

Waste from metal materials such as iron, cans, aluminum, and tin can be easily found in the surrounding environment. Canned materials are usually the most found and the easiest to harness into other useful items. Waste from canned materials can be made into various types of useful crafts. Various products that can be produced from canned waste include trash cans, flower vases, keychains, piggy banks, and gift boxes.

Inorganic waste takes a long time, namely tens or even hundreds of years to be completely decomposed. As they decompose, plastic particles will pollute the soil and water inside. When burned, plastic waste will produce toxic fumes that are harmful to health, namely if the combustion process is not perfect, it produces compounds and this is very dangerous when inhaled by humans. The negative impacts of burning plastic waste include triggering cancer, hepatitis, liver swelling, nervous system disorders and triggering depression. The era of the new order of life actually requires people to be more concerned about health, especially lungs. To deal with this waste problem, a good and correct processing solution is needed.

## RESEARCH METHODOLOGY

Three lecturers of Wijaya Kusuma University technically carry out this community service in Surabaya accompanied by 3 students. Due to the covid-19 pandemic, the demand to continue to empower and provide learning to the community must still be implemented by paying attention to health protocols. The essence is that health remains the number one, and productive activities are allowed to be carried out as long as they do not pose a danger or have the potential to increase the spread of Covid-19. Such is the meaning of the era of the new order of life. This community service activity will be held at the Mega Asri Prohibition Housing, Ban Village, Temple District, Sidoarjo Regency.

This program focuses on inorganic waste management training. Training is carried out directly to residents. The training provided includes

- making handicrafts in the form of lanterns from paper,
- making flower vases from bottles, and
- making paper flowers that can be used as fillings from vases.

Crafting tutorials are also made through *PowerPoint slides* to make it easier for residents to practice inorganic waste training.

The results of inorganic waste management in these decorations can be displayed as additional aesthetic values around the home, office, and school environment. In addition to having aesthetic value, waste management results can bring additional financing to the community. In addition to maintaining



environmental health and cleanliness, the community can also get additional income from managing these wastes. Training on inorganic waste management into a handicraft also encourages and fosters the creativity of residents.

## RESULT AND DISCUSSION

The implementation of community service activities in the housing environment of Ban Mega Asri, Ban Village, Temple District, and Sidoarjo Regency went well. Training on inorganic waste management in various recycling creations must always be socialized, considering the production of more household waste and low public awareness about recycling types of inorganic waste. In addition, 3R awareness needs to be done. *Reuse* (*reuse* used goods that can still be used), *reduce* (try to reduce waste), and *recycle* (*recycle* waste so that it can be used). It is a consideration for the community service team of the Faculty of Economics and Business, Wijaya Kusuma University Surabaya, to find the right way to manage inorganic waste so that it does not pollute the environment and can provide benefits for Mothers of Empowerment and Family Welfare (PKK).

In the early stages of the service program, participants were given training on waste, types of waste, and sources of waste, as well as the management of inorganic waste into various recycling creations. In this stage, the trainees changed their mindset towards the waste that it can be reprocessed into valuable goods because used goods can be processed returns to being a form that has the power to be used along with the creativity it has. Colorful used plastic bottles are made into a variety of shapes so that they look artistic and like they are not made of used plastic bottle material.



**Figure 1.** Sorting of used plastic bottles for the manufacture of recycled waste

Making crafts from used jerry cans to be carried out in community service activities. The participants have prepared equipment to make crafts from used jerry cans, including knives, used jerrycans, and colored markers.



**Figure 2.** Making crafts from used jerrycans

## CONCLUSION AND SUGGESTION

From the results of community service activities carried out in the housing environment of Ban Mega Asri, Ban Village, Temple District, Sidoarjo Regency, which was carried out on July 02, 2022, it was concluded that this community service activity had provided skills to PKK mothers in Mega Asri Ban Housing, Ban Village, Temple District, Sidoarjo Regency to manage inorganic waste, especially plastic waste with efforts to reduce and reuse, as well as to provide participants with skills to manage organic waste into craft items that have a selling value, such as recycled bag products from plastic waste, and others. In addition, PKK mothers are also taught how to make waste bank financial reports as business development in the environment.

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