

Assistance in preparing financial reports for digital-based MSME actors in Tungkal Ilir Sub-District

Utami Mizani Putri¹, Khairiyani Khairiyani², Kurniyati Kurniyati³, Chintia Putri Wulandari⁴

¹Department of Information Systems, Faculty of Science and Technology, ²Department of Sharia Accounting, Faculty of Economics and Islamic Business, ³Department of Sharia Financial Management, Faculty of Islamic Economics and Business, ⁴Department of Mathematics Education, Faculty of Tarbiyah and Teacher Training

UIN Sulthan Thaha Saifuddin Jambi

Jl. Jambi-Muara Bulian KM. 16, Jambi, 36361 Indonesia

ARTICLE INFO:

Received: 2024-01-19
Revised: 2024-03-22
Accepted: 2024-05-13
Published: 2024-05-29

Keywords:

Financial Accounting Standards for Micro, Financial statement application, MSME, Small and Medium Entities

ABSTRACT

Having good and correct financial reports using the Financial Accounting Standards for Micro, Small, and Medium Entities for MSMEs makes a benchmark for representing how the ongoing business performance is so that it can determine the future direction of the business smoothly. The method used in this Community Service Activity (CSA) is Participatory Action Research (PAR). There are three main pillars of the PAR method, starting from the research methodology, the action dimension, and finally the participation dimension. The evaluation results of the implementation of activities for two days showed that the participants were very enthusiastic about making and preparing financial reports by utilizing the menu in the MSME Business Financial Records Application (Toko Ku). Participants can also utilize the report menu which consists of sales reports, expense reports, profit/loss reports, and general reports. These reports are outputs from menus such as cash, products, inventory, sales, receivables, payables, and expenses.

©2024 Abdimas: Jurnal Pengabdian Masyarakat Universitas Merdeka Malang
This is an open access article distributed under the CC BY-SA 4.0 license
(<https://creativecommons.org/licenses/by-sa/4.0/>)

How to cite: Putri, U. M., Khairiyani, K., Kurniyati, K., & Wulandari, C. P. (2024). Assistance in preparing financial reports for digital-based MSME actors in Tungkal Ilir Sub-District. *Abdimas: Jurnal Pengabdian Masyarakat Universitas Merdeka Malang*, 9(2), 412-422. <https://doi.org/10.26905/abdimas.v9i2.12228>

1. INTRODUCTION

Having good and correct financial reports using the Financial Accounting Standards for Micro, Small and Medium Entities (FAS MSME) for Micro, Small and Medium Enterprises (MSME) makes a benchmark for representing how the ongoing business performance is so that it can determine the future direction of the business smoothly (Harto et al., 2021; Kusmaeni et al., 2021). This is what makes MSMEs play an important role in the growth of the Indonesian economy, especially in Tungkal Ilir District, West Tanjung Jabung Regency (Tanjabar) because MSME actors in the sub-district are diverse and the sub-district is also an economic center. In Tungkal Ilir Sub-district, there are 526 grocery stores, 273 food stalls, 28 restaurants, and 5 minimarkets. This data is based on data from BPS-Statistics of Tanjung Jabung Barat Regency in 2022 (Badan Pusat Statistik Kabupaten Tanjung Jabung Barat, 2022). Based on this data and interviews with several MSME owners, they admitted that they had difficulty in making financial reports. MSME actors consider that to record and prepare correct financial reports, they must

use their own devices such as computers or laptops, so that many MSME actors only make their financial reports manually because they do not have these devices.

Meanwhile, according to (Suci et al., 2021) Financial statements are a format containing records of financial information or transactions of a company in a certain period to determine the financial position and performance of a business (Fidela et al., 2020). With these financial reports, it is easier for business actors to evaluate and prevent financial conditions that are in trouble and make it easier for MSME actors to obtain bank credit, find out the amount of production costs, as well as business development data and many others (Hidayatulloh et al., 2019). Departing from the initial problems at this location became the basis for the team to carry out community service in Tungkal Ilir which aims to provide understanding and assistance regarding the preparation and preparation of financial reports for MSME owners in Tungkal Ilir District using FAS MSME which later it is hoped that these MSME owners can find out the financial condition of their business at any time.

Apart from what has been described above, another problem is that there are still many MSME actors who do not have awareness of the importance of recording and managing finances and their lack of understanding of it, but there are also some who have implemented recording their business financial reports, it's just that they write it still in books or paper, so it often happens that the book is lost or damaged. Because many of them still do not understand the importance of making financial reports, which causes these MSME actors to have difficulty in determining the strategies to be taken in the coming year (Aminah et al., 2023).

Several studies have expressed the importance of making financial reports for MSMEs. One of them is research conducted by Purnamasari et al. (2023), which expresses how important financial records and reports are. The lack of understanding of MSME business owners of the importance of making these reports can be seen from the quality of financial reports that are still recorded in ledgers and have not been properly managed (Purnamasari et al., 2023). Other research was also conducted by Rimawati & Faisol (2021), which stated that by having good and correct financial reports using the Financial Accounting Standards for Micro, Small and Medium Enterprises (SAK UMKM), it becomes a benchmark for representing how business performance is running, which is what makes MSMEs play an important role in the growth of the Indonesian economy, especially in regions other than cooperatives. so that the business can run smoothly and can be able to run smoothly, so that the business can run smoothly and can determine the future direction of the business (Rimawati & Faisol, 2021), having financial reports that comply with accounting standards is a solution for umkm in Tungkal Ilir District which has problems preparing financial reports that are still manual, transaction evidence is not neatly archived and does not comply with financial accounting standards.

Based on the above problems, which is why financial reports need to be made and must also be continuously evaluated. Therefore, this community service activity aims to increase understanding of financial statements in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (FAS MSME). In addition, this activity aims to make financial reports in accordance with financial accounting standards both manually and digitally. Another goal is that the evidence of business financial transactions that was previously often ignored is considered and stored neatly and regularly. So that these objectives are achieved, community service activities are carried out in the form of assistance in preparing digital-based financial reports aimed at MSME owners in Tungkal Ilir District. Mentoring activities also provide understanding and training in preparing financial reports so as to produce digital-based financial reports that can be applied to MSMEs. MSME owners can create digital-based financial reports using their smartphones by downloading a digital financial report application, namely the TokoKu Store Application on the Google Play Store or App Store, but now the TokoKu Store

Application has changed its name to the MSME Business Financial Recording Application. The MSME Business Financial Recording Application is a simple and powerful application for recording sales and store management. This training activity is expected that MSME owners can optimally utilise the MSME Business Financial Recording application through their smartphones and understand the importance of financial reports so that it has a positive impact on MSMEs.

2. METHODS

Target Activity

Community service with the target of the activity is to provide assistance in preparing and making digital-based financial reports to MSME players by using a financial report application that can be installed on the playstore or appstore so that in compiling and making reports simply through their smartphones. This village / kelurahan still has problems, especially the preparation and preparation of digital-based financial reports.

Based on preliminary findings with the tunggal ilir sub-district, it was agreed that this activity would take place on October 10-11, 2023, the location of the activity was at the tunggal ilir sub-district hall with 30 activity participants from MSMEs in the tunggal ilir sub-district of Tanjung Jabung Barat Regency. From initial observations, there are several common problems in the implementation of this activity, including: 1. The potential for economic growth in Tungkal Ilir Sub-district is not matched by the quality of MSMEs, such as the lack of financial recording and management which is an important component in the success of MSMEs. 2. MSME actors in Tungkal Ilir Sub-district have not conducted financial bookkeeping in accordance with Financial Standards.

By utilising advances in information technology, the preparation and preparation of financial reports in accordance with FAS MSME standards can be achieved. Because almost all small and medium enterprises (MSMEs) in the sub-district have smartphones, but they have not fully utilised them. MSME actors believe that to record and prepare financial reports correctly, they must use a separate device such as a computer or laptop. As a result, because they do not have these devices, MSME actors only prepare their financial reports manually. As a result, MSME actors do not know and have not received much information about whether the preparation of financial reports can only be done with smartphones and internet networks. As mentioned at the beginning of the problem, there are difficulties to make accurate financial reports. According to the mapping, there are three problems associated with making correct financial statements, namely: (1) Lack of understanding of information technology, so MSMEs in Tungkal Ilir Sub-district have not obtained and utilised technology to the fullest; (2) Limited knowledge of how to manage finances for MSMEs; (3) The low capacity of qualified human resources (HR) or those qualified in making financial reports in accordance with FAS MSME standards, resulting in not maximising the owner in managing his business properly and in accordance with the standards that have been applied.

Activity Method

The method used in this Community Service Activity (CSA) is Participatory Action Research (PAR). PAR is a research method that uses a participatory approach whose process aims to empower the community in overcoming problems, so it must fulfill the elements of empowerment, such as meeting needs and solving problems, developing science, and the process of religious social change (Yuliatin et al., 2023). This method was chosen because of the implementation to define a problem and the application of information and then take action towards a solution to the defined problems (Rahmat & Mirnawati, 2020). In terms of CSA activities, it has involved all interested parties and involved the

community, which in this case are MSME actors or MSME owners to prepare and make neat, good and correct financial reports in accordance with financial standards. There are three main pillars of the PAR method, starting from the research methodology, the action dimension, and finally the participation dimension (Asmoro et al., 2021). The implementation of the research process is carried out with efforts to improve the ability of participants, systematically, involving the community or community members, and sustainably as the implementer of its own PAR (Afandi, 2020).

Planning, implementation, observation, and reflection are included in this PAR approach which is then described in action planning, taking action, observation, reflection and evaluation.



Figure 1. Stages of Participatory Action Research (PAR) method

Two types of PAR methods are explanatory and thematic. Explanatory PAR allows communities and people to participate in analysing their needs, problems and solutions before planning transformative action. Whereas thematic PAR does so by assessing and looking at transformative action programmes that are already underway.

3. RESULTS AND DISCUSSION

Results

By using the PAR method in the implementation of Community Service activities (CSA) which there are 4 stages (Bashith et al., 2021), namely: (1) Action planning; (2) Taking action; (3) Observation; (4) Reflection and evaluation

Action planning

At this stage, the CSA team explains what, why, where, when and how CSA activities are carried out (Rosadi et al., 2022). At this initial stage, the CSA team explained the activity plan which was carried out collaboratively with MSME owners and the government of Tungkal Ilir District, Tanjung Jabung Barat Regency as an intermediary between the CSA team and MSME owners. In the activity planning stage, discussions and interviews were held with the Head of the Sub-District and the Head of Community Empowerment and Development (PMD / K) Tungkal Ilir to identify problems related to the preparation of financial reports for MSME actors so that it is hoped that this CSA activity can be one of the solutions to these problems. The CSA team also discussed preparations for the implementation of activities, such as the plan to carry out CSA activities in the form of workshops which will be held on October 10-11, 2023.

Taking action

At the implementation stage, CSA activities were carried out for two days, namely on October 10-11, 2023 in accordance with the plan. Implementation of workshop activities regarding "Assistance in Preparing Financial Statements for Digital-Based MSME Owners in Tungkal Ilir District". The implementation of this workshop is divided into two main materials, namely the first material regarding "Submission of material for the preparation of MSME financial reports in accordance with FAS MSME standards" this material was carried out on the first day of activities, then the second material regarding "Utilization of MSME financial reporting applications that can be installed on smartphones, namely the MSME Business Financial Records application for the preparation and preparation of digital-based financial reports" was carried out on the second day of activities. In this CSA activity, a Focus Group Discussion (FGD) was held and participants also practiced directly utilizing the menus of the MSME Business Financial Records application in preparing digital-based financial reports.



Figure 2. Implementation CAA

The workshop was held at the Tungkal Ilir District Hall with participants from villages and sub-districts in Tungkal Ilir District, West Tanjung Jabung Regency, Jambi. The activity was carried out in two sessions over two days, namely the first session in the form of a workshop consisting of delivering material on "Preparation of MSME Financial Statements in Accordance with FAS MSME Standards" and continued with the material "Utilization of MSME Financial Reporting Applications that Can be Installed on Smartphones, Namely the MSME Business Financial Records Application for the Preparation and Preparation of Digital-Based Financial Reports". After the delivery of the material, the event continued with an FGD to discuss the implementation of the preparation of financial reports for MSMEs and find out the obstacles faced by the workshop participants.

Observation

There are two activities that will be observed in the observation stage. The first activity is the participants' learning activities. Observations of the participants' learning process can be carried out by the CSA team itself while carrying out learning. While the second activity is the observation of the learning process, the CSA team provides assistance to participants in practicing the material that has been delivered.

The first step after the participants installed the Toko Ku application was account registration (account creation). Participants register an account accompanied by the CSA team. Figure 3 is the result of making the registration page and all menu pages in the Toko Ku Application. The assistants in this CSA team will help participants who experience problems when practicing so that participants can

Assistance in preparing financial reports for digital-based MSME actors in Tungkal Ilir Sub-District
Utami Mizani Putri, Khairiyani Khairiyani, Kurniyati Kurniyati, Chintia Putri Wulandari

understand the material thoroughly. The results of observations from the assistance of CSA activities will be useful or will be used by the CSA team as material for reflection to improve further CSA activities.

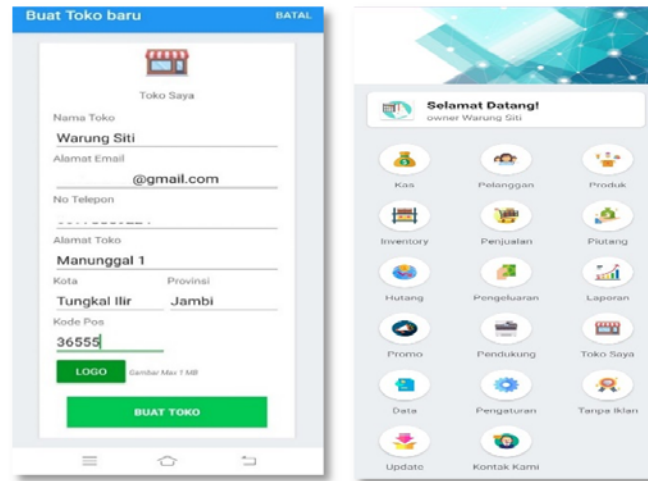


Figure 3. Registration page and menu page on Toko Ku application



Figure 4. CSA activity assistance

The results of the observation showed that the participants were enthusiastic in practicing the material that had been provided, especially since the participants were also accompanied by the CSA team so that the participants felt helped. After practicing the preparation of financial reports in accordance with financial accounting standards, the practice of preparing and making digital-based MSME financial reports using the MSME Business Financial Records application was continued. At the beginning of the practice, the CSA team was constrained because of the power outage at the Tungkal Ilir Subdistrict Hall but around 11 o'clock the electricity came back on. Apart from these obstacles, another obstacle is connecting the internet connection to the participants' smartphones. This stage takes quite a long time because the download and install process of the MSME Business Financial Records application is continued by the account creation process (account registration) until the preparation and preparation of financial reports correctly.

In this report menu, the CSA Team explained to the participants that they could see reports from the previous month and could compare them, so that they could easily make decisions to determine the future direction of their business. Figure 5 is one of the views of the utilization of the report menu.

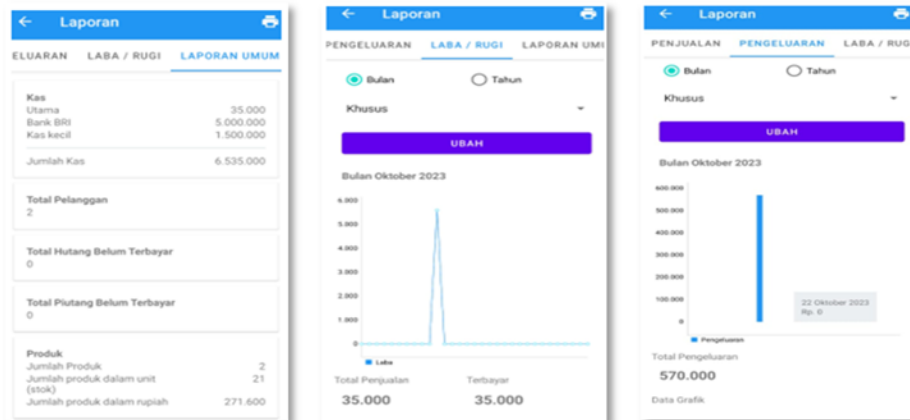


Figure 5. Utilization of the financial report menu on the Toko Ku application

Table 1. Evaluation results of CSA activities

Aspect	Description
Understanding the importance of financial reports for MSMEs is in accordance with the needs of MSME actors/owners.	Participants feel that the importance of the CSA activity material is in accordance with the needs of MSME actors (from the interval 1-5, the response value for this aspect is 5)
Knowing the preparation and preparation according to FAS MSME	CSA participants know the preparation and preparation of financial statements according to SAK (from the interval 1-5, the response value for this aspect is 4.5)
Participants are able to apply the material from this CSA activity to their MSMEs because the material provided is very easy to apply.	CSA participants are able to apply the material of this CSA activity to their MSMEs this is because the material provided is very easy to apply (from the interval 1-5, the response value of this aspect is 4.0)
CSA program is able to improve the quality of MSME financial report preparation	Respondents generally agreed that this activity was able to improve the quality of the preparation of MSME financial reports (from the interval 1-5, the response value for this aspect was 4.5).
CSA program is able to increase independence	With this CSA activity, participants are able to increase the independence of businesses that are increasingly developing and advancing (from the interval 1- 5, the response value of this aspect is 4.5)
Level of satisfaction with CSA program	100% of CSA participants were very satisfied with this CSA activity because based on the FGD results, this was the first time an activity like this was carried out in their place. (from the interval 1-5, the response value of this aspect is 4,75)
Follow-up plan for the implementation of mentoring materials in the preparation of MSME financial reports	Participants plan to follow up on the CSA activity material and practice it in preparing their business financial reports even though they are still constrained by slow internet connections (from the interval 1-5, the response value for this aspect is 4.25).

Reflection and evaluation

At this stage, both the CSA team and the participants expressed the things they felt during the 2-day workshop activities such as what was lacking when the CSA team delivered the material and

provided assistance in the practice of preparing financial reports. As a result of the reflection which can later be used as a reference when designing the next CSA activity. The core of this reflection is an evaluation activity, which contains explanations, conclusions, and identification of follow-up in the next planning. The results of the participants' reflections on the importance of knowledge and understanding of the preparation of financial reports in accordance with FAS MSME for the sustainability of their business and they began to realize that they always record and store every proof of transaction. Then followed by evaluation and monitoring activities in the form of FGDs that discussed testing the application of workshop results for improvement and preparation of follow-up plans in realizing the output targets of this activity, both for organizers, implementers and partners. The preparation of the follow-up plan (RTL) was carried out in the form of FGDs attended by workshop participants.

Assistance in the form of technical practice carried out by participants on the material that has been delivered by the CSA team has received a positive and participatory response from activity participants, starting from planning activities, implementation, observation, to the evaluation stage. CSA participants also gained knowledge and insights and were able to implement them in the preparation and preparation of financial reports.

At the end of the activity, the CSA team evaluated the implementation of the activity by providing a questionnaire in the form of short questions using a google form that must be filled in by the participants. The results of the evaluation of this activity can be seen in the following table:

The results of the activity evaluation using the pre-test and post-test measurement method are made based on indicators of activity implementation to measure understanding of the preparation and preparation of financial reports. The results of the pre-test and post-test are shown in Figure 6.

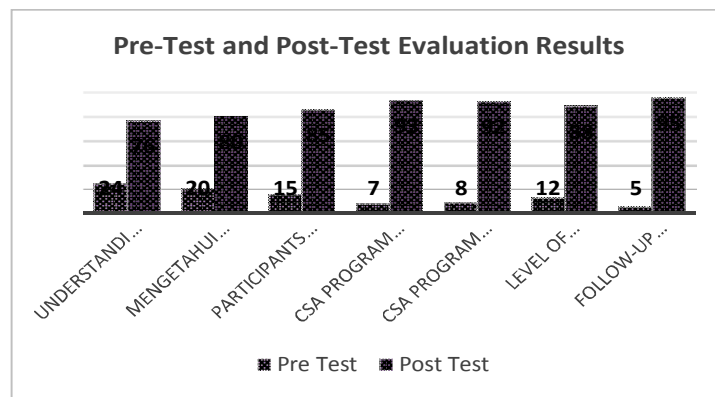


Figure 6. Evaluation results through pre-test and post-test of participants

From Figure 6, it can be seen that the evaluation results show a significant difference in the ability of participants before the implementation of the activity and after the implementation of the mentoring workshop activities. In addition to measuring understanding through pre-test and post-test, the CSA team also conducted interviews to see the impact of the material presented related to the preparation and preparation of financial reports (Nurjanah & Sakir, 2023).

Based on Table 2, it can be seen that the impact of CSA activities in the form of assistance to MSME actors can be seen from various participant perspectives. From the point of view of MSME actors / owners, what is conveyed can be applied and used in making and preparing financial reports as well as being a solution if changes are found in their business in the future.

Table 2. Conclusion of interview results

Participant Name	Impact Felt After the Workshop
Sirli Nurhaniffah	Sirli Nurhaniffah By knowing the preparation and preparation of activity reports can help bookkeeping of financial transactions for her hampers business. Because all this time Mrs. Sirli admitted that it was difficult to determine the profit/loss of her business.
Muhammad Indra Gunawan	Muhammad Indra Gunawan The recording that has been done so far is still done in the book so that at the end of the month or period it is difficult because the writing in the book often fades due to water and others but by using this digital recording it is hoped that the record will not be lost again.
Siti Aminah	Siti Aminah Through the presentation of the material, it is known that financial recording does not need to use a special device, currently making financial reports is enough to use an android cellphone.
Sintya Paramita	Sintya Paramita Mrs. Syntia's business is an online shop business that is marketed through social media so that proof of transactions is often lost, but with her activities she admits that later she can record the financial statements of her online shop business using the application.

Discussion

The results of the implementation of the training, first, the participants were very enthusiastic, this could be seen from the many questions and answers in the activity. Second, participants have understood the importance of storing evidence of business financial transactions and neatly recording the evidence, third, the success of participants in making financial reports both manually and using digital applications that comply with financial accounting standards.

The success of the training activities is also in line with the activities carried out by [Legowo et al. \(2021\)](#), where the aim of the activity is to provide additional knowledge and insight for MSME actors, most of which are still recording manually. The activity conducted training in preparing digital-based financial reports for MSMEs in the Jatinegara area, East Jakarta ([Legowo et al., 2021](#)). Another similar activity has also been carried out by [Rimawati & Faisol \(2021\)](#). Online training activities and assistance in preparing financial reports based on SAK EMKM and Socialisation of Tax Aspects for MSMEs. The purpose of the online training activity is to prepare digital financial reports using the Si-Apik application based on SAK EMKM and taxation aspects ([Rimawati & Faisol, 2021](#)). The results of the training activities are that MSME businesses can prepare digital financial reports using the Si-Apik application and understand tax obligations. Based on the results of the evaluation of the activities, training aimed at developing MSME businesses should be carried out frequently and continuously.

4. CONCLUSION AND RECOMMENDATIONS

MSME players certainly often find it difficult to record their business operations. This is due to the lack of maximum understanding. To overcome this, it is realised by the use of financial report preparation applications and the use of information and communication technology (ICT). The Community Service activities carried out by UIN Sultan Thaha Saifuddin Jambi lecturers on MSME actors in Tungkal Ilir District, Tanjung Jabung Barat Regency saw that MSME actors could create and compile financial reports by utilising existing menus and could be accessed for free, namely by applying the menu in the MSME

Business Financial Records Application (Toko Ku Application). In utilising the menus in the MSME Business Financial Records application such as cash, customers, sales, expenses, products, inventory, receivables, payables, etc. Participants can also utilise the report menu which consists of sales reports, expense reports, profit/loss reports and general reports. These reports are outputs from menus such as cash, sales, expenses, receivables, payables, and expenses. The CSA activity participants, who are all MSME players, are very enthusiastic about the presence of this workshop because it can add to their insights and knowledge. The application of financial reports also really depends on the MSME actors themselves who want changes to their business or not, so MSME actors should routinely record every transaction and keep proof of transactions neatly until the end of the year to assist in the preparation of FAS MSME-based financial reports.

Some recommendations that can be proposed to increase the positive impact. First, the application of financial reports really depends on the MSME actors themselves who want changes to their business or not, so they should routinely record every transaction and store evidence neatly until a certain period and if MSME owners find it difficult to record every transaction which causes MSME owners not to have time to prepare financial reports, MSME owners should recruit employees who are experts and have accounting knowledge so that they can assist business owners in preparing financial reports based on SAK EMKM. Second, to further expand the impact of the program, it is better to strengthen the awareness campaign regarding the importance of preparing financial reports based on SAK EMKM. Finally, this mentoring and training activity can be used as a routine activity for government agencies related to MSME development to routinely provide guidance and conduct periodic evaluations. With these steps, it is hoped that community service activities can continue to develop and be sustainable.

ACKNOWLEDGEMENTS

Our deepest gratitude goes to the Institute for Research and Community Service (IRCS) UIN Sulthan Thaha Saifuddin Jambi, as well as the accompanying team for supporting the implementation of this Community Service programme both in the form of policies, personnel, and costs. Our thanks also go to the community, especially MSME players, and the Tungkal Ilir Sub-district, West Tanjung Jabung Regency, Jambi, as programme implementation partners.

REFERENCES

- Afandi, A. (2020). Participatory Action Research (PAR) metodologi alternatif riset dan pengabdian kepada masyarakat transformatif. In *Workshop Pengabdian Berbasis Riset Di LP2M UIN Maulana Malik Ibrahim Malang*, 53(9), 1689-1699.
- Aminah, N. H. S., Salmawinata, I., Safira, M., Nurriszqa, R. R., Linuhung, T. S., & Mediawati, E. (2023). Pendampingan pelaporan keuangan melalui platform digital. *Jurnal Ilmiah Pangabdhi*, 9(1), 35-43. <https://doi.org/10.21107/pangabdhi.v9i1.14827>
- Asmoro, A. Y., Yusrizal, F., & Saputra, I. (2021). Pariwisata berbasis masyarakat di Desa Sekapuk: Sebuah participatory action research. *JPPM (Jurnal Pendidikan dan Pemberdayaan Masyarakat)*, 8(1), 30-47. <https://doi.org/10.21831/jppm.v8i1.34144>
- Badan Pusat Statistik Kabupaten Tanjung Jabung Barat. (2022). *Kecamatan Tungkal Ilir dalam angka 2022*. Badan Pusat Statistik Kabupaten Tanjung Jabung Barat. Retrieved from: <https://tanjabbarkab.bps.go.id/publication/2022/09/26/083762ea83e3e66576afbd15/kecamatan-tungkal-ilir-dalam-angka-2022.html>

- Bashith, A., Nashith, A., & Amin, S. (2021). Tembang macapat: Penggerak Kelurahan Tunggulwulung Menuju kampung wisata budaya Kota Malang. *Aksiologi: Jurnal Pengabdian Kepada Masyarakat*, 5(4), 484-501. <https://doi.org/10.30651/aks.v5i4.3996>
- Fidela, A., Pratama, A., & Nursyamsiah, T. (2020). Pengembangan usaha mikro kecil dan menengah (UMKM) dengan program pemasaran Desa Jambu Raya di Desa Jambu, Kabupaten Sumedang. *Jurnal Pusat Inovasi Masyarakat (PIM)*, 2(3), 493-498.
- Harto, B., Komalasari, R., & Mustofa, R. (2021). Peningkatan kapasitas dan kapabilitas pengelolaan keuangan berbasis aplikasi excel dan sesuai Sak EMKM pada UMKM Mochi Lembang. *Ikra-lth Abdimas*, 4(1), 47-54.
- Hidayatulloh, A., Ainy, R. N., & Nafiati, L. (2019). Peningkatan akuntabilitas keuangan kelompok UMKM ' A isyiah Bantul melalui pelatihan pembukuan dan perpajakan. In *Seminar Nasional Hasil Pengabdian Kepada Masyarakat*, 23, 681-686.
- Kusmaeni, E., Sulistyowati, E., & Setyawardani, L. (2021). Praktek pembukuan double entry bagi pelaku UMKM dalam menyusun laporan keuangan dengan Microsoft Excel berbasis Sak Etap. *Jurnal Kreativitas dan Inovasi (Jurnal Kreanova)*, 1(2), 80-85. <https://doi.org/10.24034/kreanova.v1i2.5037>
- Legowo, M. B., Widiiputra, H. D., & Nugrahanti, T. P. (2021). Pelatihan penyusunan laporan keuangan berbasis aplikasi digital untuk UMKM di wilayah Jakarta Timur. *Jurnal Abdimas Perbanas*, 2(2), 76-90. <https://doi.org/10.56174/jap.v2i2.432>
- Nurjanah, A., & Sakir, S. (2023). Pemberdayaan UMKM Emping Ngijon, Sendangarum, Minggir, Sleman berbasis digital marketing. *JPPM (Jurnal Pengabdian dan Pemberdayaan Masyarakat)*, 7(2), 387-395. <https://doi.org/10.30595/jppm.v7i2.15231>
- Purnamasari, A. U., Aini, D. N., Azizah, N. T. N., & Ayutika, R. D. N. (2023). Analysis of the preparation of financial statements of Batik Sariwarni SMES based on SAK-EMKM. *Jurnal Proaksi*, 10(1), 96-107. <https://doi.org/10.32534/jpk.v10i1.3750>
- Rahmat, A., & Mirnawati, M. (2020). Model participation action research dalam pemberdayaan masyarakat. *Aksara: Jurnal Ilmu Pendidikan Nonformal*, 6(1), 62-71. <http://dx.doi.org/10.37905/aksara.6.1.62-71.2020>
- Rimawati, Y., & Faisol, I. A. (2021). Pelatihan daring dan pemdampingan penyusunan laporan keuangan digital berdasarkan SAK EMKM serta sosialisasi aspek pepajakan bagi UMKM. *E-Dimas: Jurnal Pengabdian kepada Masyarakat*, 12(3), 466-472. <https://doi.org/10.26877/e-dimas.v12i3.6635>
- Rosadi, M., & Alkausar Saragih, N. F. (2022). Peningkatan kemampuan menulis pengalaman pribadi melalui teknik modeling dengan pendekatan kontekstual. *Jurnal Penelitian Pendidikan Bahasa dan Sastra*, 7(1), 81-86. <https://doi.org/10.32696/jp2bs.v7i1.1410>
- Suci, R. G., Azmi, Z., Marlina, E., Putri, A. A., Rodiah, S., & Azhari, I. P. (2021). Edukasi akuntansi dan peningkatan efektifitas pelaporan keuangan bumdes berbasis Excel For Accounting (EFA). *COMSEP: Jurnal Pengabdian Kepada Masyarakat*, 2(1), 72-77. <https://doi.org/10.54951/comsep.v2i1.58>
- Yuliatin, Y., Qibtiyah, M., & Putri, U. M. (2023). Pendampingan e-government untuk pemerintah desa melalui pemanfaatan fitur Google dan Barcode dalam mewujudkan pelayanan publik prima. *DEDIKASI: Jurnal Pengabdian Masyarakat*, 5(2), 160-169.