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SIMPLE ACCOUNTING TRAINING FOR OPTIMIZING FINANCIAL RECORDING OF BATIK GEMPOL MSMEs

PELATIHAN AKUNTANSI SEDERHANA UNTUK OPTIMALISASI PENCATATAN KEUANGAN UMKM BATIK GEMPOL

Scope:
Social Economic

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ABSTRACT

Background: Many micro, small, and medium enterprises (MSMEs) still face challenges in financial recording, which affects cash flow management and access to capital. **Objective:** This community service activity aims to enhance the understanding and skills of financial recording for Batik Canting Cantik MSMEs in Gempol, Pasuruan, through simple accounting training. **Method:** The method used is Participatory Action Research (PAR), which includes socialization, interactive training, financial recording demonstrations, and direct mentoring. The partners involved are batik entrepreneurs in Gempol, Pasuruan. Evaluation is conducted through pre-tests and post-tests to measure the improvement of participants' understanding. **Results:** This activity showed a 53% increase in financial recording understanding, a 77% improvement in the ability to prepare profit and loss statements, and a 65% rise in daily transaction recording practices. Some challenges encountered include a lack of disciplined recording habits, mixing business and personal finances, and limited access to digital recording technology. **Conclusion:** This training effectively enhances MSMEs' financial literacy. The solutions provided include simple accounting books, digital modules, and additional mentoring sessions. It is expected that more systematic and accountable financial recording will support the sustainability of partner businesses.

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ABSTRAK

Latar belakang: Banyak pelaku usaha mikro, kecil, dan menengah (UMKM) masih menghadapi kendala dalam pencatatan keuangan yang berdampak pada pengelolaan arus kas serta akses permodalan. **Tujuan:** Kegiatan pengabdian kepada masyarakat ini bertujuan untuk meningkatkan pemahaman dan keterampilan pencatatan keuangan bagi UMKM Batik Canting Cantik khas Gempol, Pasuruan, melalui pelatihan akuntansi sederhana. **Metode:** Metode yang digunakan adalah Participatory Action Research (PAR) dengan pendekatan sosialisasi, pelatihan interaktif, demonstrasi pencatatan keuangan, serta pendampingan langsung. Mitra yang terlibat adalah pelaku usaha batik di Gempol, Pasuruan. Evaluasi dilakukan melalui pre-test dan post-test guna mengukur peningkatan pemahaman peserta. **Hasil:** Kegiatan ini menunjukkan peningkatan pemahaman pencatatan keuangan sebesar 53%, kemampuan menyusun laporan laba rugi meningkat 77%, dan penerapan pencatatan transaksi harian meningkat 65%. Beberapa kendala yang dihadapi meliputi kurangnya kebiasaan mencatat secara disiplin, pencampuran keuangan usaha dengan pribadi, serta keterbatasan akses terhadap teknologi pencatatan digital. **Kesimpulan:** Pelatihan ini efektif dalam meningkatkan literasi keuangan UMKM. Solusi yang diberikan berupa penyediaan buku catatan sederhana, modul digital, dan sesi pendampingan tambahan. Diharapkan, pencatatan keuangan yang lebih sistematis dan akuntabel dapat membantu keberlanjutan usaha mitra.

Kata kunci:

UMKM; Pencatatan Keuangan;
Pelatihan Akuntansi;
Akuntansi Sederhana; Literasi
Keuangan

BACKGROUND

Micro, Small, and Medium Enterprises (MSMEs) are an economic sector with a significant contribution to the national economy, both in terms of labor absorption and contribution to Gross Domestic Product (GDP) (Nizar et al., 2024). According to data from the Ministry of Cooperatives and MSMEs, MSMEs contribute more than 60% to Indonesia's GDP and are responsible for absorbing approximately 97% of the national workforce (Triwijayati et al., 2023). However, one of the main challenges faced by MSMEs is the weakness in financial management systems, particularly in terms of accurate and systematic financial record-keeping (Ermawati and Pujiyanto, 2022). The lack of proper record-keeping can lead to difficulties in business evaluation, data-driven decision-making, and limited access to formal funding sources such as banking (Alim et al., 2019). Batik Canting Cantik MSME, located in Gempol, Pasuruan, is one of the regionally developing batik businesses, but it still faces challenges in financial management. Based on initial observations, most business owners in this MSME have not yet implemented a structured and organized financial record-keeping system (Bahtera et al., 2023). Transaction records are still done manually and are poorly documented, making it difficult to perform accurate financial analysis. In addition, the lack of understanding about basic accounting leads to difficulties in profit and loss calculations and optimal cash flow management. This impacts business sustainability and the ability to access capital from both conventional and Islamic financial institutions.

Several previous studies emphasize the importance of a proper financial record-keeping system in improving the sustainability of MSMEs. A study conducted by Putri and Arif (2023) showed that implementing basic accounting could improve business efficiency and reduce the risk of bankruptcy in MSMEs. Meanwhile, research by Abdillah and Sholihah (2023) revealed that technology-based accounting training could enhance financial literacy and promote business independence. Another study by Hamzah et al. (2021) also demonstrated that a Sharia-compliant accounting approach could help MSMEs prepare financial reports in line with transparency and accountability principles.

Unlike previous studies, this community service activity offers a more practical approach by using case study-based training methods specifically from Batik Canting Cantik MSME. The state-of-the-art of this activity is the development of a simple accounting module tailored to the characteristics of the batik business, making it

easier to adapt and apply in daily operations. In addition, this approach also prioritizes integrating Islamic economic principles into financial record-keeping, which has not yet been widely applied in accounting training for batik MSMEs in Indonesia.

The solution offered in this community service activity is simple accounting training, which includes daily transaction record-keeping, profit and loss report preparation, and cash flow management. This training will include hands-on practice using an easy-to-understand record-keeping format that MSME owners can apply without requiring a deep accounting background. Additionally, the training will introduce the concept of Sharia accounting as a guideline for conducting businesses based on honesty and transparency. The main objective of this activity is to improve the accounting literacy of Batik Canting Cantik MSME owners, enabling them to prepare more structured, data-driven financial reports. With better record-keeping, it is expected that this MSME can improve operational efficiency, better financial management, and open up opportunities for capital access from Islamic financial institutions.

The benefits of this activity will not only be directly felt by Batik Canting Cantik MSME but also by other MSMEs in Gempol who wish to adopt a better financial record-keeping system. Additionally, this activity can serve as a reference for academics and practitioners in developing accounting training models that are tailored to the specific needs of MSMEs, especially those engaged in the creative industry and cultural-based sectors.

METHOD

This community service activity uses the Participatory Action Research (PAR) method, which involves the active participation of partners throughout all stages of the activity (Fine and Torre, 2019; Morales, 2016). The activities conducted include socialization, training, demonstrations, and direct assistance in financial record-keeping (Nizar et al., 2023). The activity was carried out over two months, from November to December 2024. Socialization was conducted to raise the initial understanding of the partners about the importance of financial record-keeping (Zubaidah et al., 2022). Training was delivered interactively with a case study-based approach relevant to their business activities. Demonstrations were carried out to show how to record daily transactions in an easily understandable manner, while direct assistance aimed to ensure that the partners could apply financial record-keeping in their business operations.

The partner in this activity is the Batik Canting Cantik MSME, located in Gempol District, Pasuruan Regency. This MSME is engaged in the production of regional batik using the canting technique, which still maintains local cultural values. A total of 15 business owners and managers actively participated in this activity. They were selected based on the need for improvement in financial record-keeping skills, which were still suboptimal, leading to difficulties in managing cash flow and preparing simple financial reports.

The implementation of this activity consists of three main phases: preparation, execution, and monitoring and evaluation. The preparation phase includes an initial observation to identify the financial record-keeping problems faced by the partners, the development of a simple accounting training module, and coordination with the partners regarding the schedule and technical aspects of the activity. The execution phase begins with socialization about the importance of financial record-keeping for business sustainability, followed by interactive

training covering daily transaction recording, the preparation of a simple profit and loss statement, and cash flow management. During this phase, a direct demonstration of how to record transactions using the prepared format was also conducted. Next, partners were given the opportunity to practice financial record-keeping with guidance from the community service team.

The monitoring and evaluation phase is conducted to assess the effectiveness of the training in improving the partners' financial record-keeping skills. Evaluation is carried out through pre-tests and post-tests to measure the participants' understanding before and after the training. Additionally, observation of the application of financial record-keeping after the training is conducted, along with interviews with the partners regarding the challenges and benefits they experienced from this activity. The results of this evaluation will serve as the basis for providing recommendations and further assistance to ensure the sustainable implementation of financial record-keeping. The flow diagram is as follows:

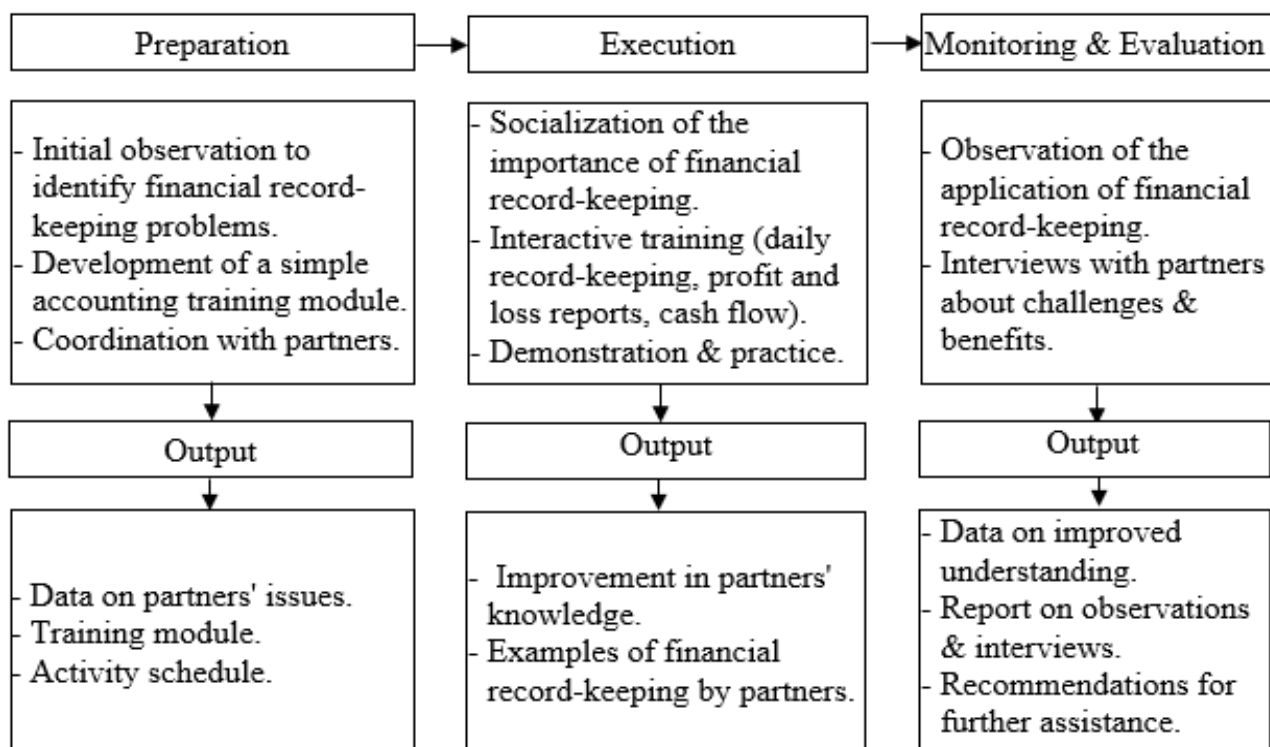


Figure 1. Flowchart of the Community Service Process

The instruments used in this activity include a training module, transaction record sheets, and pre-test and post-test questionnaires (Terttiaavini and Saputra, 2022). Additionally, to support the enhancement of hard skills, participants were provided with hands-on practice in simple financial record-keeping relevant to their business operations. From a soft skills perspective, this

activity is also expected to raise the partners' awareness of the importance of transparency and accountability in business financial management (Prasetyo, 2021). Furthermore, the anticipated economic impact of this activity is an improvement in financial management efficiency, allowing partners to make better business decisions based on more accurate data (Singgih, 2020).

RESULT AND DISCUSSION

The simple accounting training activity for Batik Canting Cantik MSME in Gempol, Pasuruan, was carried out using the Participatory Action Research (PAR) method, which involved the active participation of partners. The activities included socialization, interactive training, financial record-keeping demonstrations, and direct mentoring in implementing financial record-keeping for the business. Evaluation of the partners' understanding and skills was conducted through pre-tests and post-tests, along with observations of their practice of financial record-keeping after the training.



Figure 2. Accounting Training Slides

Table 1. Research Questionnaire Statements

No.	Statement	Before Training (Pre-test)		After Training (Post-test)	
1.	I understand the importance of financial record-keeping for a business.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	I know the types of business transactions that need to be recorded.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	I am able to record daily business transactions using a simple format.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	I know how to create a simple income statement.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	I can apply routine financial record-keeping in business activities.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	I feel confident in managing my business finances independently.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Based on the evaluation results from the pre-test and post-test, the financial record-keeping training showed a significant improvement in all aspects that were assessed. This evaluation included six key indicators that described the participants' understanding, skills, and attitudes toward financial record-keeping for their business. On the aspect of understanding financial record-keeping, participants initially scored an average of 27%, which increased to 80% after the training, reflecting a 53% improvement. This improvement reflects the success of the initial socialization in raising awareness of the importance of financial record-keeping in business management.

For the aspect of knowledge about the types of business transactions, the improvement was even greater, from 13% to 90%, a 77% increase. This indicates that the material presented successfully opened the participants' understanding of what transactions should be recorded in daily operations. The participants' ability to record daily

transactions also showed good progress. From a pre-test score of 20%, it increased to 85% in the post-test, with a total increase of 65%. This was supported by the interactive training method and the direct demonstration provided throughout the activity.

Next, in the aspect of knowledge in creating income statements, participants improved from 28% to 81%, a 54% increase. This confirms that the training not only introduced basic accounting concepts but also helped participants practically prepare simple financial reports. Regarding the application of routine financial record-keeping, the results showed a significant improvement from 14% to 91%, a 76% increase. This indicates that participants felt more ready and motivated to start applying financial record-keeping in their business operations.

Lastly, in terms of confidence in independently managing business finances, participants also showed positive development from 21% to 84%, an

increase of 66%. This achievement indicates that the training approach helped build participants' confidence in managing their business finances

independently. The following table summarizes the evaluation results based on pre-test and post-test data:

Table 2. Field Observation Results

Evaluation Aspect	Pre-test (%)	Post-test (%)	Increase (%)
Understanding financial record-keeping for a business	27	80	53
Knowing the types of business transactions	13	90	77
Ability to record daily business transactions	20	85	65
Knowledge of how to create an income statement	28	81	54
Applying routine financial record-keeping	14	91	76
Confidence in independently managing business finances	21	84	66

(Sources: Field Observation Results, 2025)

The financial record-keeping training was evaluated using pre-tests and post-tests given to the participants. The obtained scores were then analyzed in terms of the score range, which reflects

the participants' level of understanding and skills before and after the training. The following is the table of results:

Table 3. Pre-test and Post-test Score Range and the Improvement of Participants' Understanding and Skills in Financial Record-keeping Training

Evaluation Aspect	Pre-test Score Range	Post-test Score Range	Improvement Description
Understanding financial record-keeping for a business	20 – 35	70 – 90	Significant improvement in basic understanding
Knowing the types of business transactions	10 – 25	80 – 95	Participants have a thorough understanding of transaction types
Ability to record daily business transactions	15 – 30	75 – 90	Increased practical skill development
Knowledge of how to create an income statement	25 – 35	70 – 85	Participants' understanding became more systematic
Applying routine financial record-keeping	10 – 25	80 – 95	Significant increase in application
Confidence in independently managing business finances	15 – 30	75 – 90	Confidence significantly improved

This result indicates that the simple accounting training provided was effective in enhancing the participants' hard skills, especially in transaction

recording and preparing financial reports. The following are photos from the activity:



Figure 3. Community Service Activities

Discussion

This training successfully improved the financial literacy of the UMKM partners, aligning with previous research that stated that improving financial record-keeping capacity contributes to the sustainability of small and medium-sized enterprises (Abdillah and Sholihah, 2023). According to basic accounting theory, proper financial record-keeping helps business owners manage cash flow, evaluate profits, and prepare for business capital (Hamzah et al., 2021).

The results obtained also support the research by Alim et al. (2019), which found that simple accounting training can improve the understanding of UMKM actors in managing their finances more transparently and accountably. Furthermore, this activity contributed to strengthening the soft skills of the partners, such as financial awareness, record-keeping discipline, and the professional management of business finances (Ermawati and Pujianto, 2022).

This improvement is relevant to the activity's goal of helping partners understand the importance of financial record-keeping and equipping them with practical skills in managing business financial reports. With better record-keeping, UMKMs have a greater opportunity to access funding from financial institutions, including Islamic financial institutions, which require transparency in financial reports during the financing process (Nizar et al., 2024).

Although this activity had a positive impact, several challenges were encountered during implementation. One of the main challenges was the lack of discipline in recording transactions. Many participants were still not accustomed to recording each of their business transactions, leading to irregular financial record-keeping. To address this, the community service team provided a simple financial record book and digital modules to help partners record transactions in a more structured manner. Additionally, real-life case examples relevant to the partners' businesses were provided to help them better understand the importance of financial record-keeping.

Furthermore, there was still a tendency to mix personal finances with business finances, which caused difficulties in accurately tracking business profits. To resolve this issue, partners were advised to start separating their business and personal accounts and use more specific record formats for each type of business transaction (Pujiastuti et al., 2023).

Other challenges included the limited time for training, which meant that some participants did not fully grasp the material presented. As a solution, additional mentoring sessions were held

after the main training to assist participants who were still struggling to apply financial record-keeping.

Finally, limited access to digital record-keeping technology posed a unique challenge for some participants who were unfamiliar with using financial applications. To address this issue, training was conducted using a simple manual record-keeping format that was easy to apply before guiding partners toward transitioning to digital financial record-keeping applications. With the solutions applied, it is hoped that the partners will be able to improve their financial record-keeping habits in a better and more sustainable manner.

The results of this community service show that simple accounting training can be a solution for UMKMs to enhance their financial record-keeping skills, which ultimately impacts the sustainability of their businesses. It is hoped that this activity will continue with a follow-up mentoring program to ensure that partners can consistently apply financial record-keeping and improve the competitiveness of their businesses.

CONCLUSION AND SUGGESTION

The results of this community service activity show that the simple accounting training has successfully improved the understanding and skills of Batik Canting Cantik MSME in Gempol, Pasuruan, in systematically managing their financial records. This training provided solutions to the main issues faced by the partners, namely the lack of understanding in recording transactions and the absence of structured financial statements. The evaluation results from the pre-test and post-test show significant improvements in participants' ability to prepare simple financial reports and their understanding of the importance of separating business and personal finances. With this training, MSME actors are better prepared to manage their business finances more professionally, which ultimately contributes to the sustainability and growth of their businesses.

For future community service activities, it is recommended that continuous mentoring be conducted to ensure that the financial recording practices taught can be consistently applied in the partners' business operations. Additionally, there is a need for further introduction to digital financial record-keeping technology that aligns with the needs of MSMEs to make financial administration processes more efficient. Support from various parties, including local governments and financial institutions, is also essential in providing access to advanced training and financial assistance

for MSMEs that already have a sound financial recording system in place. With ongoing efforts, it is expected that Batik Canting Cantik MSME will continue to grow and become more competitive in both the local and national batik industries.

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