

**ENHANCING THE BOOKKEEPING CAPACITY OF MICRO, SMALL, AND
MEDIUM ENTERPRISES IN KEBON MANGGIS, JAKARTA THROUGH
SIMPLE BOOKKEEPING TRAINING**

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ABSTRACT

This community service program aims to improve the bookkeeping skills of Micro, Small, and Medium Enterprises (MSMEs) in Kebon Manggis, Jakarta, through simple bookkeeping training. The background of the activity is based on the results of a need assessment which shows that most of the partner MSME actors have not done business bookkeeping in an orderly manner, have not separated business finances and personal finances, and have difficulties in calculating the cost of production. The method of implementing activities includes training and demonstration of simple bookkeeping practices which will be held on November 15, 2025, involving 20 MSME actors as participants. The activity instruments used include simple bookkeeping modules, pre-test and post-test evaluations, as well as documentation in the form of photos and attendance lists. The results of the evaluation of the activity showed a significant increase in participants' knowledge based on the comparison of pre-test and post-test results. The conclusion of this program shows that simple bookkeeping training activities can be carried out according to planning and provide direct benefits for partner MSME actors. This program is

recommended to be continued through simple bookkeeping assistance and monitoring to ensure the sustainability of the implementation of the training results.

KEYWORDS: - Community service, simple bookkeeping, MSMEs, financial training.

1.0 INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in the Indonesian economy because of their significant contribution to labor absorption, increasing community income, and strengthening the local economy. However, most MSME actors still face various fundamental problems in business management [1], especially in the aspect of financial management. One of the main problems that many found is the low ability of MSME actors to conduct business bookkeeping in a simple, systematic, and sustainable manner [2]. This condition causes MSME actors to have difficulty understanding the real financial condition of the business [3], both related to cash flow [4], profit and loss, as well as the overall financial position of the business. Simple bookkeeping is a vital tool in improving financial management skills [5] and encourage the sustainability of MSME businesses. However, in practice, there are still many MSMEs that have not implemented bookkeeping adequately due to limited knowledge [6], skills [7], and time [8] and consider it not so important [9]. In addition, the absence of bookkeeping does not make it difficult to access capital [10], [11], [12] and also difficulties in accurately calculating production costs [13], [14], [15]. Therefore, a targeted intervention is needed through community service activities that focus on simple bookkeeping training. This PkM program was prepared as a response to these problems by taking a location in Kebon Manggis Village, East Jakarta.

This community service activity was carried out by a team of collaborative lecturers from several universities, namely As-Syafiiyah Islamic University, Gunadarma University, Pancasila University and Ibn Khaldun University Bogor on November 15 in 2025. The activity partner is the Kebon Manggis Jakarta MSMEs led by Shinta Lilyasari and consists of around 20 active MSME actors. MSME partners are engaged in various types of micro and small-scale businesses, most of which are still managed traditionally. Based on the results of initial observations and interviews as part of the need assessment, it was found that most MSME actors do not have the habit of recording business finances regularly. MSME actors tend to only record income and expenses very simply or even do no recording at all. This condition is in line with the findings of [16]. who stated that most MSMEs in Indonesia still conduct very limited financial recording without further analysis. As a result, MSME actors do not have a strong basis in making business decisions. These field findings show that bookkeeping problems in Kebon Manggis MSMEs are real and require systematic handling.

The problem of partners is not only related to the lack of bookkeeping, but also includes the inability of MSME actors to separate business finances from personal finances. The results of the need assessment show that most MSME actors mix business money with household money, making it difficult to assess business performance objectively. This condition is in line with the findings of the statement that mixing business and personal finance is one of the main challenges in MSME bookkeeping practices. This inability to separate finances has the potential to cause cash flow problems and errors in the calculation of business profits. In addition, partner MSME actors also have difficulty in calculating the cost of production accurately, so the determination of selling prices often does not reflect the actual cost. The literature you provide confirms that weaknesses in financial management can have an impact on poor decision-making and threaten business sustainability. Therefore, partner problems are fundamental and require solutions based on applicable financial training.

The urgency of implementing this community service program is even stronger when it is associated with the role of simple bookkeeping as the foundation of MSME financial management. Simple bookkeeping allows MSME actors to record and manage cash flow efficiently so that business financial conditions can be monitored more accurately. The literature you refer to states that structured bookkeeping is needed when business actors want to apply for loans or obtain access to funding from external parties [17]. Without adequate bookkeeping, MSMEs will experience difficulties in developing their businesses and increasing competitiveness. In addition, low financial literacy is the main inhibiting factor in the implementation of bookkeeping in MSMEs. Therefore, simple bookkeeping training is a strategic means to improve the financial literacy of MSME actors as emphasized by [18]. Planned training and training programs have also been proven to be able to increase the motivation and skills of MSME actors in managing businesses more professionally. Thus, the urgency of the program is not only based on the needs of partners, but is also reinforced by empirical findings in the literature.

The implementation of this community service activity is designed in the form of training and simple bookkeeping practices that are adjusted to the social and cultural conditions of Kebon Manggis Jakarta MSME partners. The methods used include material delivery, direct bookkeeping practice with simple case studies, and interactive discussions. This approach is in line with the literature that states that training with a workshop method that combines lectures and hands-on practice is effective in improving the understanding of MSME actors. In addition, the evaluation of activities is carried out through pre-test and post-test to measure the increase in participants' knowledge and understanding of business bookkeeping. The literature you provide also confirms that evaluation is an important part of assessing the effectiveness of simple bookkeeping training. With this evaluation, this community service activity is not only

descriptive, but also has a clear measurement basis. Therefore, this activity is designed not only as a momentary educational activity, but as part of the process of increasing the capacity of MSMEs in a sustainable manner.

The purpose of this community service activity was formulated based on the results of identifying the problems and needs of Kebon Manggis Jakarta MSME partners. In general, this activity aims to improve the ability of MSME actors to carry out simple business bookkeeping. In particular, the objectives of the activity include improving the skills of MSME actors in recording business financial transactions, improving the ability to manage business finances in a more orderly and measurable manner, and increasing understanding in calculating the cost of production simply. This goal is in line with the literature that states that simple bookkeeping plays an important role in improving financial management and the sustainability of MSME businesses. In addition, this activity also aims to improve the financial literacy of MSME actors so that they can separate business and personal finance in a more disciplined manner. With the achievement of this goal, it is hoped that MSME actors can have a better basis for financial decision-making. Therefore, the objectives of this program are not only oriented towards improving knowledge, but also on changing the behavior of business financial management.

1.1 Implementation Method

The implementation of the Business Bookkeeping Education program for MSMEs Kebon Manggis Jakarta aims to improve the understanding and skills of MSME actors in managing business bookkeeping systematically and efficiently. This program will be carried out in one day consisting of several stages that include theory, discussion, and hands-on practice to ensure that this service is not only theoretical but can also be directly applied by the participants. The following is a detailed explanation of the method of implementing this service program.

1.2 Preparation and Coordination before Implementation

Before the activity is carried out, a number of preparations involving coordination with various related parties must be carried out properly. The first thing that needs to be done is to collect data and information related to the condition of Kebon Manggis MSMEs, especially those related to the bookkeeping system that they have implemented. This data can be obtained through direct interviews with entrepreneurs and an examination of the way they record financial transactions. The purpose of this data collection is to understand the challenges faced by MSME actors related to business bookkeeping, so that the material provided can be adjusted to the needs and real conditions in the field.

After that, the implementation team consisting of lecturers and students from various universities involved, such as As-Syafiiyah Islamic University, Pancasila University, Bhayangkara

University, Equity University, and Ibnu Khaldun University Bogor, will coordinate to design appropriate service materials. This material will cover the basics of simple business bookkeeping, the use of digital-based bookkeeping applications, and the practice of making financial reports that are easy for MSME actors to understand. The designed material will combine theory with hands-on practice, so that participants not only listen to the lecture but can also directly practice what they learn.

After the material is prepared, the next step is to prepare the facilities and infrastructure needed in the implementation of the activity. The Kebon Manggis Village Hall in East Jakarta will be the venue for the activity, so it is necessary to check the available facilities, such as projectors, computers, tables, and chairs that are sufficient to accommodate all participants.

1.3 Implementation of Activities

The implementation stage is carried out through material presentations, interactive discussions, and hands-on practice with simulated cases. The training material includes an introduction to the basic concepts of business bookkeeping, separation of personal and business finances, recording daily transactions, preparation of simple income statements, and cash flow management. The practice is carried out using real transaction examples from participants' businesses so that the material is more contextual and easy to understand. The implementation of the activity will be carried out on November 15, 2025, starting at 08.00 and ending at 13.00. In this five-hour span, participants will be equipped with knowledge and skills that they can apply directly in their daily endeavors. The following is the order of the service ceremony.

1.4 Post-Service Evaluation and Monitoring

To ensure that this service has a positive impact on participants, evaluation and monitoring will be carried out on an ongoing basis after the service is completed. Initial evaluation will be carried out during the activity through the provision of pre tests to determine the ability and level of knowledge of MSME partners in bookkeeping. Further monitoring will be carried out after the service through a post test which can be done by knowing the ability and skills of MSMEs in bookkeeping after the service is carried out. Pre and post test questionnaires can be seen in the following table.

Table 1
Community Service Evaluation Questionnaire

No.	Questions	Answer				
		5	4	3	2	1
Q1	I am able to do simple bookkeeping for my business	5	4	3	2	1

Q2	I am able to explain the types of financial statements	5	4	3	2	1
Q3	I understand the purpose of bookkeeping to find out the operating profit	5	4	3	2	1
Q4	I also understand the purpose of bookkeeping to find out the amount of assets, debts and business capital	5	4	3	2	1
Q5	I know how to compile financial statements	5	4	3	2	1
Q6	I find financial statements useful for business decision-making	5	4	3	2	1

2.0 Results and Implementation of Service

The implementation of the activity will be divided into several stages to ensure that all materials can be delivered comprehensively, but still with an interactive and participatory approach. The following are the details of the stages in this service activity:

2.1 Preparation for the Implementation of Service

Community service preparation is very important to ensure the success and effectiveness of the program that will be implemented. Without careful preparation, the goal of service cannot be achieved, and can even have a negative impact on the targeted community. Good preparation begins with a deep understanding of the problems that exist in society, as well as their needs and expectations. This will help in designing programs that are relevant and appropriate to the local context.

In addition, preparation also includes the preparation of the right strategy, such as determining the method to be used, setting the timeline of activities, and ensuring the availability of adequate resources, be it funds, manpower, or materials. In this case, coordination with relevant parties, such as local governments, local organizations, and other partners, is indispensable to strengthen synergies and optimize results.

Preparation is also important to ensure that the service is carried out in a sustainable way, has a long-term impact, and can be continued by the community after the activity ends. In addition, planned evaluation and monitoring make it possible to assess the extent of the success of the service and identify areas for improvement. With careful preparation, community service can provide maximum benefits for the community served.

Preparations were made by coordinating with the chairman of the Kebon Manggis MSME Association, with the economic staff for the construction of the Kebon Manggis District, Mr. Hamzah on October 20, 2025 and also coordinating with the Ibnu Fajar Pda Village Head on

October 27, 2025, ST., MT as the village leader before being replaced with a new leader. Furthermore, coordination was carried out again with the new village leader, namely the Village Head of Fera Riana Sari., S.I.P on November 13, 2025



Figure 1; Initial Coordination of Service Activities with Ekbang Staff of Kebon Manggis Village

Simultaneously with field coordination activities in preparation for service activities, the coordination of the service implementation team was also carried out by holding an online coordination meeting via zoom on November 9, 2025. This coordination meeting determines the division of material task groups for each group

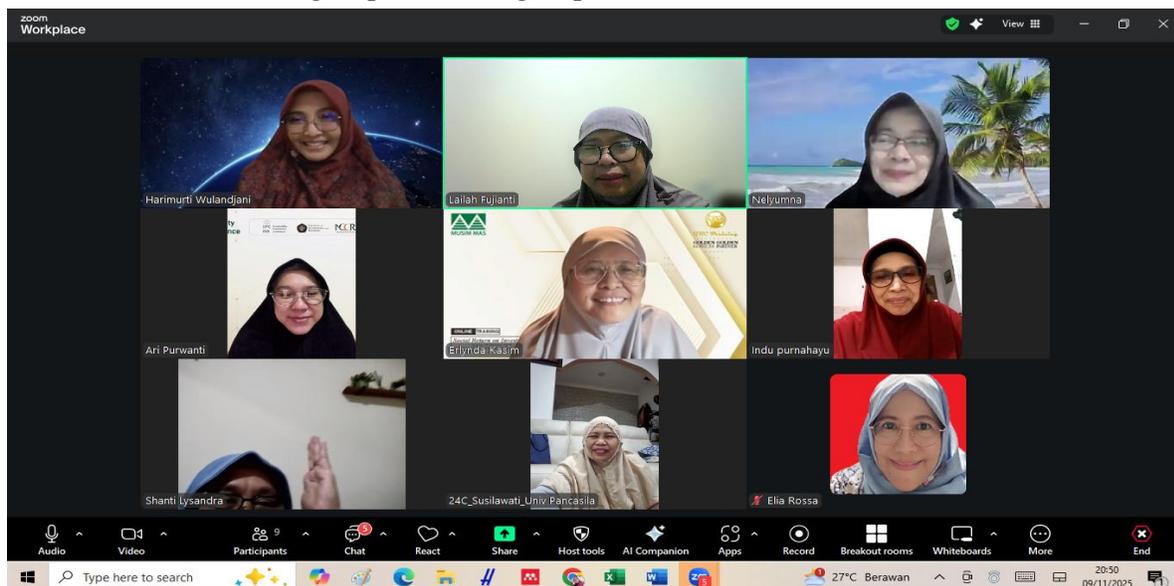


Figure 2: Service Team Coordination Meeting

3.0 IMPLEMENTATION OF SERVICE

The implementation of the service began with the registration stage of participants. The purpose of registration of seminar or service participants is to ensure that each participating individual is well recorded in the system, facilitate the organization of the event, as well as facilitate the distribution of relevant information to participants. This registration also aims to measure the number of participants who attend, provide data for administrative purposes, and provide participants with access to materials, certificates, or other resources related to the activity. In addition, the registration process assists the committee in preparing adequate facilities, including space, equipment, and consumption, as well as ensuring that participants receive an optimal experience during the event.



Figure 3 Registrations of Community Service Participants

The opening stage will begin with remarks from representatives of the community service team, namely the chief executive Dr. Lailah Fujianti., S.E., M.Si., Ak., CA who is also a representative of the University involved. The remarks of the team leader were essentially an introduction to the purpose and importance of business bookkeeping for the development of MSMEs. In addition, in this opening stage, it will also be briefly explained about the activity agenda and the division of participant groups. This initial briefing aims to create a conducive atmosphere and ensure participants feel comfortable and ready to participate in the entire series of activities.

The next speech by representatives from Kebon Manggis Village in this case by the Kebon Manggis Village Head Mrs. Fera Riana Sari., S.I.P, as well as opening the service event.

Furthermore, there is also an additional introduction to Kebon Manggis MSMEs that have been developed by the Coordinator of Kebon Manggis MSMEs, Mrs. Shinta Lilyasari.

Furthermore, participants were given material on the basic concepts of simple business bookkeeping and how to do bookkeeping. This stage aims to provide an understanding of the importance of bookkeeping for business sustainability and provide insight into the types of bookkeeping that can be applied by MSMEs. The bookkeeping that will be introduced in this stage includes recording with the accounting equation method of income statements, balance sheet or financial position statements and model change reports.

This material will be delivered in a lecture method and equipped with practical examples that are relevant to the business activities carried out by the participants. The service speaker team will also explain various bookkeeping tools that can be used by MSMEs, either in the form of manual bookkeeping using notebooks or using digital-based applications that are more efficient and easily accessible.

After being given the basic concept of business bookkeeping and how to do bookkeeping, practice is carried out by providing a simple bookkeeping simulation case. Simple bookkeeping practice with this simulation case, MSME actors is given the opportunity to work on and solve the bookkeeping case. This completion process was also accompanied by students from FEB As Syafiiyah Islamic University.



Figure 4: Presenter Presenting Service Material

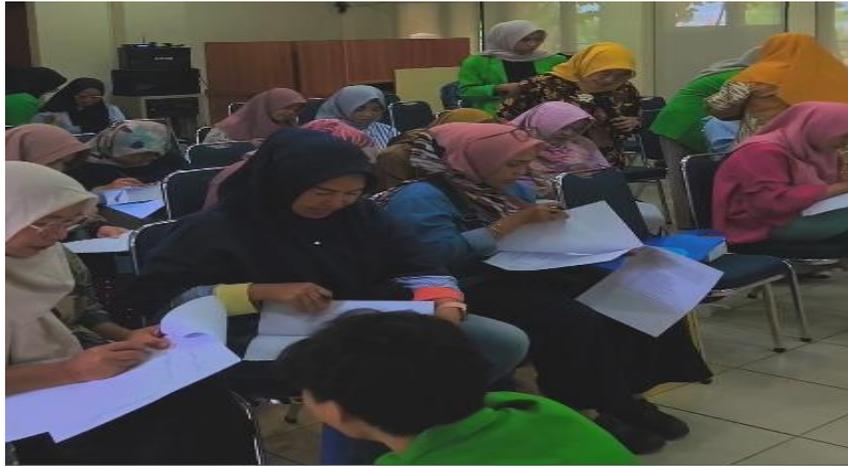


Figure 5: Assistance of Bookkeeping Cases by Students

4.0 EVALUATION OF THE IMPLEMENTATION OF SERVICE

The evaluation of service was carried out by providing pre-test and post-test questionnaires. Pre test is given before the provision of material and post test after the provision of material. The evaluation questionnaire was given to 20 participants, but only 18 participants filled out the questionnaire. The results of the evaluation showed that the results of the Q1-Q6 training material comprehension questionnaire increased after the training compared to before. The average score of the overall questionnaire before the training was 3.54 and after the training increased to 4.47.

Furthermore, a different paired t-test was carried out to ascertain whether there was a significant difference in the level of bookkeeping knowledge before and after the training. The statistical results of the wicoxon test show that the significance of 0.010 is smaller than 0.05, this means that statistically it shows that there is a difference in the level of knowledge before and after bookkeeping.

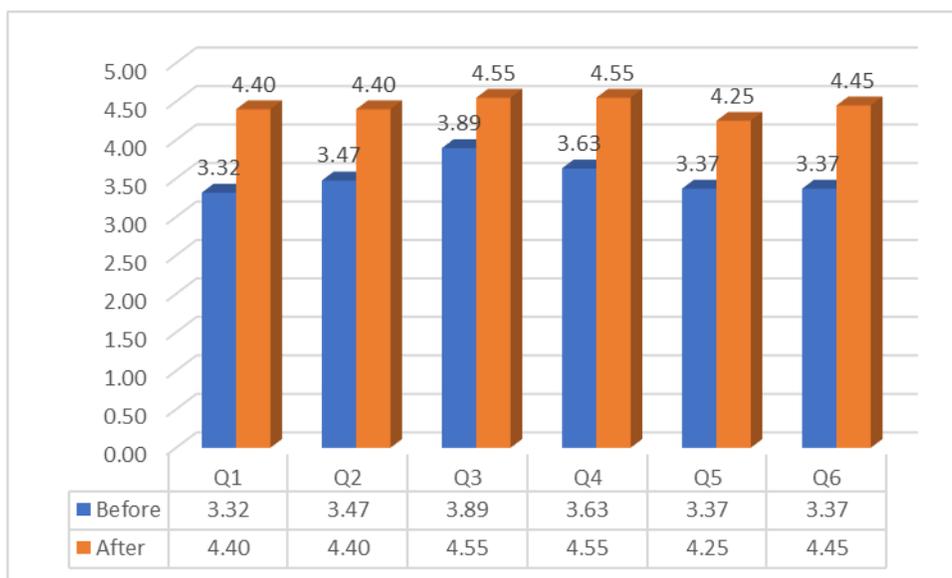


Figure 6: Recap of Average Results of Evaluation Questionnaire

Table 1 Wilcoxon on Statistical Test Results

	After - Before
Z	-2.583b
Asymp. Sig. (2-tailed)	.010

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

5.0 CONCLUSION

The implementation of Community Service activities with the theme "Simple Bookkeeping Education for MSMEs Kebon Manggis Jakarta" has gone well and provided positive results for the participants. Based on the series of activities that have been carried out, it can be concluded that the understanding of MSME actors in managing business bookkeeping has increased significantly before and after the training.

This training also succeeded in opening participants' insights into the urgency of structured bookkeeping in supporting business sustainability, increasing financial accountability, and strengthening access opportunities to finance from financial institutions. Interactions through hands-on discussions and practice help participants understand real-world cases in their businesses and encourage the ability to identify financial problems and formulate strategies for solving them.

Furthermore, this activity is a strategic first step in improving the financial literacy of MSMEs in Kebon Manggis Village. The expected long-term impact is increased business competitiveness, business sustainability, and a stronger local economic contribution. Through multi-stakeholder support from academics and the village government, this activity shows that collaboration is the key to strengthening the capacity of MSMEs.

Thus, this service activity not only fulfills the short-term goal of increasing participants' knowledge, but also provides a strong foundation for the development of advanced mentoring programs. The implementation team hopes that MSME actors will continue to implement bookkeeping practices consistently and utilize training materials as guidelines in more professional financial management.

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