

INTRODUCTION TO WARUNG APPLICATION-BASED DIGITAL ACCOUNTING FOR IMPROVING THE EFFICIENCY OF FINANCIAL RECORD-KEEPING OF MSMEs IN CURUG BOGOR VILLAGE

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Abstract

Efficient financial recording is a major challenge for many Micro, Small, and Medium Enterprises (MSMEs), especially in rural areas. In Curug Village, Bogor, most MSME actors still rely on manual bookkeeping which is prone to errors and difficulties in accessing financing. Therefore, this service aims to introduce digital accounting through the *Warung Application*, which is designed to simplify the financial recording process. The training was given to 30 MSME actors in Curug Village with the aim of improving digital financial literacy and financial recording efficiency. The methods used include providing material on the basics of accounting and the use of the application, introduction of the Warung Application in accounting recording. The results of the evaluation showed a significant increase in participants' understanding of the importance of good bookkeeping. Nonetheless, ongoing mentoring is necessary to ensure the app is used effectively in the long run. This service is expected to provide direct benefits in the financial management of MSMEs and can be expanded to other regions with similar characteristics to increase the competitiveness and sustainability of MSME businesses in Indonesia.

Keywords: Accounting, Digital, Warung Application, MSMEs

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are one of the main pillars of the Indonesian economy. This can be seen from the large contribution of MSMEs to the national Gross Domestic Product (GDP) reaching more than 60% and absorbing around 97% of the national workforce, so that their existence is very strategic in driving the economy, especially in rural areas. However, behind this large contribution, MSMEs still face a number of fundamental problems that hinder the growth and sustainability of their business. One of the most crucial problems is weak governance (Adha et al., 2024; Rachmawati et al. 2024; Fujianti et al. 2024a) Including financial management, especially in the aspects of business recording and bookkeeping. This phenomenon does not only occur in remote areas, but also in the buffer

areas of large cities such as Curug Village, Bogor, where many business actors have not implemented an adequate financial recording system (Falila and Khoirina, 2024; Khusnaini, 2023)

Poorly managed bookkeeping makes it difficult for MSMEs to know their financial position accurately (Fujianti et al. 2024b, separating personal finance from business (Fujianti et al. 2025a), and accurately measuring profitability and difficulty in making the right business decisions (Fujianti et al. 2024c) besides not being able to calculate the cost of production (Fujianti et al., 2021a), will have difficulty in predicting the ability to meet debt payments (Irfani et al., 2017) and calculating the amount of taxes (Fujianti et al. 2024d). Some MSME actors even consider bookkeeping unnecessary (Fujianti & Hendratni, 2020) Especially if the business is considered to be still small-scale. This view negatively impacts their ability to make strategic decisions as well as access financing from formal financial institutions (Akbar et al. 2024; Fujianti et al. 2025b; Nasution 2021). In fact, good bookkeeping can be administrative evidence that supports business feasibility in obtaining working capital or investment financing (Fujianti et al. 2020)

The problem of weak bookkeeping of MSMEs is also caused by low accounting skills (Fujianti et al. 2023), lack of financial literacy, and limited time that can be allocated for recording transactions (Fujianti et al. 2022), weak technological expertise (Fujianti et al. 2021b) even though the implementation of technology in bookkeeping can increase the efficiency and accuracy of recorders. Many MSME actors prioritize operational activities over financial records. A service study on Pramuka Island identified that most business actors in the region did not have structured bookkeeping due to limited knowledge and skills, low level of education (Fujianti et al., 2019), as well as the assumption that bookkeeping is only necessary for large businesses.

Along with the development of information technology, digital accounting solutions have begun to be introduced to answer this problem. Digital-based accounting applications can make it easier to record transactions (Fujianti et al 2024e), compile financial reports, and monitor cash flow in real-time (Fujianti et al. 2024f). The experience of service in Pamulihan District, Sumedang, proves that application-based bookkeeping training is able to increase participants' understanding from before the training and after the training. These results show that accounting digitization can be an effective strategy in improving the bookkeeping capabilities of MSMEs.

However, the adoption of digital accounting technology in rural MSMEs such as Curug Village still faces obstacles. Factors such as limited technological knowledge, lack of intensive mentoring, and resistance to change are major barriers. Therefore, a service program that combines technology introduction, hands-on practice, and ongoing mentoring is an urgent need. This approach not only transfers knowledge, but also forms new habits in more modern and effective financial management.

Various training activities for MSMEs in Indonesia generally still focus on increasing production and marketing capacity (Fujianti et al 2021bc), while technology-based financial recording aspects are often overlooked. A service study on Pramuka Island shows that weaknesses in bookkeeping make it difficult for MSME actors to measure business performance and lose opportunities to grow. In fact, with good bookkeeping, business actors can identify the most profitable products, control costs, and plan business development

strategies.

In addition, the results of the service in Sumedang show that although application-based bookkeeping training provides a significant increase in understanding, without ongoing mentoring, the application of this technology is often inconsistent. Trainees need advanced support to be able to integrate digital accounting applications into their daily operations. It is an important lesson that service programs should be designed not just as one-time training, but as an ongoing process.

This gap is the main challenge in Curug Village, Bogor, where MSMEs have great economic potential, but have not made optimal use of digital accounting technology. With the gap between the need for good bookkeeping and the lack of technology implementation, an intervention that combines intensive training and mentoring is needed. This program is expected to be an empowerment model that can be replicated in other areas with similar characteristics.

Digital accounting has a vital role in improving the quality of MSME financial management. Through applications such as the Warung Application, transaction recording becomes faster, more accurate, and safer because it is stored in the cloud. Business actors can access financial statements at any time, so that decision-making can be made based on valid data. Another advantage is the reduced risk of data loss due to damage or loss of physical records.

For MSMEs in Curug Village, which are mostly engaged in the trade, culinary, and service sectors, the implementation of digital accounting is a strategic step in facing market competition. With accurate recording, business actors can assess business performance, identify sales trends, and manage stock of goods more efficiently. A study on Pramuka Island proves that after bookkeeping training, MSME actors begin to realize the importance of financial recording as a basis for decision-making.

The importance of digital accounting is also closely related to access to financing opportunities. Accurate financial statements are one of the main requirements for financial institutions in providing loans. Thus, the application of digital accounting not only helps in internal management, but also opens up access to a wider source of funding. This is relevant for MSMEs in Curug Village who want to expand their business scale and increase competitiveness in local and regional markets.

Seeing the magnitude of the benefits offered, the integration of digital accounting through the Warung Application is expected to be able to answer the challenges of MSME bookkeeping in Curug Village. The program is designed not only to provide technical training in the use of the app, but also to build awareness of the importance of correct financial records. The approach used is only application introduction, followed by simulation and training on recording transactions with the Warung Application, and post-training assistance to ensure the sustainability of technology application. Based on the description above, the purpose of this service is to introduce the use of digital accounting based on the Warung Application to improve the efficiency and accuracy of financial recording for MSMEs in Curug Village, Bogor.

LITERATURE REVIEW

1. MSMEs and Financial Management Challenges

MSMEs in Indonesia often face major challenges in financial management, which can affect the continuity and development of their businesses. Although MSMEs have an important role in the economy, many of them have not been able to manage finances efficiently and in a structured manner. Research by Hakiki et al. (2020) shows that almost 70% of MSMEs in Indonesia do not have a systematic bookkeeping system, so they have difficulty in monitoring cash flow, calculating profits, or predicting future costs. Without accurate financial statements, MSME actors also face difficulties in applying for financing to banks or other financial institutions, which often require regular bookkeeping documents to assess the feasibility of the business.

In addition, one of the main obstacles faced by MSMEs is the lack of skills in bookkeeping and accounting. Many MSME actors do not have a formal educational background in accounting, which makes them consider bookkeeping as complicated and unimportant. According to research by Emilda et al. (2022), 55% of MSME actors find it difficult to prepare financial statements because they do not understand the basics of accounting. This is exacerbated by the assumption that bookkeeping is only needed for larger and riskier businesses, so many MSMEs do not see the importance of doing neat and organized financial records to advance their business.

2. The Importance of Bookkeeping for MSMEs

Good bookkeeping is essential for MSMEs because it allows business owners to track cash flow more accurately and efficiently. With neat records, business actors can know their financial position in real-time, which will make it easier to make decisions and plan ahead. According to Suryana (2020), good bookkeeping can also increase transparency and trust in business, both from customers, suppliers, and parties involved in business management. This is especially crucial when MSMEs want to apply for financing or loans to financial institutions, as many banks or investors require clear and reliable financial statements as the main requirement.

In addition, structured bookkeeping can help MSMEs in separating personal and business finances. This is very important to ensure that business activities are carried out professionally and measurably. Based on research by Wulandari & Purnomo (2021), many MSME actors still mix personal finance with their business finances, which causes difficulties in managing business funds and planning business development in a sustainable manner. With an organized bookkeeping system, business actors can clearly see the flow of funds in and out, as well as calculate the profits or losses generated, which will ultimately help them make better decisions for the progress of their business.

3. Digitization of Accounting in MSMEs

Accounting digitization offers an efficient solution for MSMEs to manage their finances more easily and transparently. With the development of technology, various digital-based accounting applications can now be accessed easily, even by micro business actors. These applications facilitate faster and more accurate transaction recording, financial report

management, and stock tracking. Research by Sulistyو & Utami (2021) shows that the use of digital accounting applications can reduce human errors in bookkeeping and speed up the financial reporting process. With this technology, MSMEs can save time and costs previously used to do manual bookkeeping, and can ensure that their financial statements are more accurate and reliable.

Digitalization also increases the accessibility of financial data, which is very useful for MSME actors who often have difficulty accessing financial data in real-time. According to Pratama & Ria (2020), accounting digitization helps MSME actors to manage their finances in a more structured manner and reduce the risk of fund leakage. In addition, digitalization allows MSME actors to monitor and manage their finances directly from their mobile devices, making it easier to make faster, data-driven decisions. With these various advantages, accounting digitization has proven to be a key factor in improving the operational efficiency and competitiveness of MSMEs, especially in the digital era like now.

4. Adoption and Barriers to Implementation of Accounting Technology

The adoption of accounting technology among MSMEs in Indonesia still faces various obstacles, especially related to the low level of digital literacy among small business actors. Although digital accounting technology offers many benefits, many MSME actors still find it difficult to implement this system. Research by Hendriani & Hadi (2021) shows that the lack of understanding of technology and the fear of the complexity of using digital applications are the main obstacles for MSMEs in adopting accounting technology. MSME actors, who are generally unfamiliar with technology, often feel hesitant and reluctant to switch from manual to digital systems because they are worried about difficulties in using or incompatibility with their business needs.

In addition, cost issues are another inhibiting factor in the adoption of accounting technology. Many MSME actors consider that digital accounting applications require quite high costs, both for hardware, software, and user training. A study by Fadhilah & Salim (2022) found that even though digital accounting applications are available at affordable prices, many MSMEs prefer to stick with manual systems because they feel that the costs incurred for training and technological devices will be more burdensome. Therefore, an effective solution must consider the cost factor and provide sufficient training so that MSME actors feel more comfortable and confident to switch to digital technology, so that they can maximize the benefits offered.

5. Warung Application as a Digital Financial Recording Solution

The Warung application has emerged as a practical solution to simplify the financial recording process for MSMEs, especially in rural areas. This application is designed with a user-friendly interface, making it easier for MSME actors who do not have an accounting background to use it. Based on research by Kurniawan & Prasetyo (2021), the Warung Application allows business owners to record transactions, manage stock, and produce simple but effective financial reports, even using mobile devices that are commonly accessed by MSME actors. The app also stores data securely in the cloud, which minimizes the risk of information loss and allows access anytime and anywhere. With this convenience, the Warung

Application makes it easy for MSMEs to manage their finances without having to rely on a manual system that is prone to errors.

In addition, the Warung Application not only helps in financial recording, but also offers various features that support more efficient business management. Features such as profit and loss reports, goods stock reports, and receivables management make it easy for MSME actors to monitor their business performance. Research by Salim & Fitriana (2022) found that the use of digital-based accounting applications such as the Warung Application can increase the effectiveness of financial management in MSMEs by reducing time spent on manual bookkeeping and improving the accuracy of financial statements. Thus, these applications not only help to increase transparency and efficiency, but can also provide more accurate data as a basis for better decision-making in business development.

IMPLEMENTATION METHOD

1. Devotional Approach

The devotional approach used in this activity is a training and empowerment-based approach with a focus on the introduction of digital accounting through practical applications. This approach aims to increase the financial literacy of MSME actors in Curug Village, Bogor, which has been still using a manual bookkeeping system. By utilizing digital technology, training will lead to a better understanding of the importance of accurate financial records, as well as the introduction of the use of *the Warung Application* which can help facilitate the process of recording transactions and financial statements more efficiently and precisely. This approach will provide basic understanding and practical skills that can be directly applied by MSME actors in their daily operations.

As part of this approach, the provision of training modules is a key component. This module will be systematically compiled to deliver material on the importance of good bookkeeping and how to operate the *Warung Application*. The training module will be designed in language that is easy to understand by MSME actors who may not have a background in accounting. Through this module, participants will be given theoretical material on the basics of accounting, how to record transactions, and how to prepare financial reports in accordance with applicable standards. The provision of this module will ensure that the training is not only one-way, but can also be a useful reference for participants after the training to apply directly in their ventures.

2. Stages of Implementation

The implementation of this service is carried out through several stages designed to ensure that training and mentoring run smoothly and effectively. The first stage is the preparation of service, which includes the identification and mapping of MSMEs that need training, as well as the preparation of training materials that are in accordance with the needs of participants. At this stage, the service team will conduct a survey to better understand the challenges faced by MSME actors related to their financial management. In addition, necessary devices, such as smartphones and internet access, will be ensured to be available for participants who do not yet have a device to take part in the training.

The second stage is the implementation of the training, aimed at an introduction to digital accounting, where participants will be given insight into the importance of good bookkeeping and the benefits of using accounting applications for financial recording efficiency. The implementation of this training is given in the form of providing modules and MSMEs are given time to learn and then given the opportunity to ask questions.

3.3 Participants and Locations of Service

Participants in this service consisted of MSME actors in Curug Village, Curug District, Bogor Regency. Curug Village was chosen as the location of the service because it has many MSMEs that are mostly engaged in the small trade, culinary, and service sectors. The number of participants expected to participate in this training is around 30, who are MSME business actors. These participants will receive training in the form of providing modules on financial management using *the Warung Application*, with the aim of improving the efficiency of financial recording and improving cash flow management in their business.

The location of the service, namely Curug Village, is an area that has great economic potential through various types of micro and small businesses, but most of the MSME actors in this village still use manual financial recording methods and have not utilized digital technology. Therefore, Curug Village was chosen as a location for service to provide greater benefits in terms of increasing digital financial literacy and making it easier for MSME actors to manage their businesses more efficiently and professionally. In this training, the necessary devices, such as smartphones with *the Warung Application application*, will also be ensured to be available to participants who do not have them, to ensure the success of the training implementation and the sustainability of its use.

RESULTS AND DISCUSSION

1. Preparation for Community Service

Preparation for service begins with the identification of participants who will take part in the training. Before the implementation of the training, the service team conducted a mapping of MSMEs in Curug Village, Bogor, to find out the types of businesses they run and the challenges they face in financial management. This process aims to ensure that the selected participants do need training on financial management and the use of digital accounting applications. In addition, this identification is also important to know the basic level of understanding of the participants about accounting and digital technology, so that the training material can be adjusted to their level of needs and abilities. Participant identification was carried out on June 19, 2025 with a direct visit by the service team to the location to meet the village and followed by a joint meeting with MSME actors online via zoom on June 27, 2025. The following photo shows the implementation of a service team meeting with MSME participants. On this occasion, a training schedule was set which included two sessions. The first session will introduce basic accounting materials and the importance of good bookkeeping, how to bookstore with mannual while the second session will focus on the introduction of the use of *the Warung Application*.

After that, coordination with related parties such as the village head to ensure the smooth

The screenshot displays a Zoom meeting interface. At the top, there's a status bar indicating 'Recording' and a 'View' button. The main area is a grid of 25 tiles. The first row shows five video thumbnails of participants. The second row contains names: Hanifah, Budi, Lina Said, Tita N, and Han Suryanti. The third row shows Sisi, a green tile with a white 'D', a blue tile with a white 'D', KJA Dudit Pustia..., and Titi Nurma. The fourth row shows Shanti Lysandra, Glawan nur Fitria, a pink tile (highlighted with a yellow box), Hendro, and Amor Marsha. The fifth row shows a video thumbnail of a person walking, and a tile for Sapradin. The bottom of the screen features a toolbar with icons for Mute, Stop Video, Participants, Chat, Share Screen, Record, Reactions, Apps, Whiteboard, and More. A red 'Leave' button is on the far right. The Windows taskbar is visible at the very bottom.

In parallel, the service team prepared training materials that were tailored to the needs of the community.

Training materials are presented in modules so that they can be re-learned by partners or participants if they want to implement the application. Some of the features of the Warung Application outlined in the module can be seen in the following image.



Figure 3 Some Pictures of Warung Application Features in the Service Module

2. Training Implementation

The training was held on Saturday, July 5, 2025 at the Head of Curug Village, Gunung Sindur District, Bogor. The training was attended by 30 participants or participants from MSME actors located in the village. The implementation of the training began with an introduction of theoretical material that would be delivered to the participants. In this session, the trainer will explain the importance of good bookkeeping and its impact on the continuity of MSME businesses. This introduction aims to increase participants' awareness of how neat accounting can help in financial management, the separation between personal and business finances, and the use of financial statements as the basis for business decision-making. The trainer will also explain the various challenges faced by MSMEs in financial management and how digital technology, especially accounting applications, can overcome these problems.

After providing a basic understanding of the importance of bookkeeping, the trainer will introduce *the Warung Application* to the participants. In this session, the trainer will explain various features contained in the application, such as transaction recording, stock management, and easy-to-understand financial reporting. Understanding this application is very important because it can help MSME participants in utilizing technology to manage finances more efficiently. Participants will also be provided with information on how to download and install the application, as well as how to set up an account on the application to start recording financial transactions.

In addition, the training sessions will be complemented by discussions and Q&A to provide participants with the opportunity to ask questions and address any difficulties they encounter during the use of the app. The session aims to ensure that each participant can solve the problem they are facing and get answers to their confusion. This discussion will also enrich participants' insights on how to optimize the use of *the Warung Application* in their business

activities. Some pictures at the time of giving materials by the service team can be shown in the following images



Figure 4: Bookkeeping Training and Introduction to Digital-Based Bookkeeping with Warung Application

After the question and answer session, the closing of the training will be conducted by providing a summary of the material that has been learned and the next steps for participants to continue developing their skills in financial management. Participants will also be informed about follow-up in the form of post-training mentoring to ensure that they can implement this application well in their business.

3. Evaluation of the Implementation of Service

Evaluation of the implementation of service is an important step to measure the success of the training and its impact on participants, as well as to assess the effectiveness of the methods applied next. Generally, evaluations are carried out to assess participants' knowledge and skills before and after training, but in the implementation of this service, an evaluation has not been carried out due to time constraints and also the nature of introducing the application. Participants are asked to learn more from the modules provided, if participants want to implement it, time will be provided from the team to provide guidance and direct assistance to participants or participants who are interested.

CONCLUSION

The training on the introduction of digital accounting based on *the Warung Application* in Curug Village, Bogor, provides additional knowledge for MSME actors that bookkeeping can be done not only manually but also digitally. MSME actors also understand better the importance of good and efficient financial recording. Through this training, participants not only understand the basics of accounting, but also gain additional knowledge about how to use digital applications to record transactions, manage stock, and compile financial reports. This implementation has not been evaluated due to time constraints and also the nature of introducing the application.

The training is just an introduction for it will be given practical training for MSME actors who are interested in implementing this Warung Application for recording their transactions. And then there will be continuous assistance after the training so that MSMEs can be more helpful in overcoming problems that arise in the application application in the field. In addition, it is recommended to develop training modules to be more comprehensive, especially for participants who have limited access to technology or are less familiar with digital devices. Related parties, such as village governments or financial institutions, can also provide further support in accessing digital equipment and infrastructure for MSMEs that do not have adequate equipment. In the future, this training program can be expanded to other villages with similar characteristics, in order to have a wider impact on the empowerment of MSMEs in various regions.

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