



Digital Bookkeeping and Fiscal-Based Transaction Recording System Training for Talok Market MSMEs

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Abstract. Urgency, Talok Market MSMEs face challenge in management efficient and accurate financial management. Many MSMEs still use method vulnerable manual bookkeeping to error and not efficient. With increasing competition and the need for financial transparency, there is an urgency to adopt a digital bookkeeping system and fiscal-based transaction recording. Objectives: (1) Increase the understanding and skills of MSMEs in using digital bookkeeping technology, (2) Introduce a fiscal-based transaction recording system that complies with government regulations, (3) Increase efficiency and accuracy in MSME financial management, (4) Encourage transparency and accountability in MSME operations. Method, Face-to-Face Training. Live training sessions involving demonstrations of the use of digital bookkeeping software and fiscal-based transaction recording systems.

Targeted Outputs: (1) Skills Improvement: MSMEs have skills in using digital bookkeeping software and fiscal-based transaction recording systems, (2) System Implementation: MSMEs begin to adopt and implement digital bookkeeping systems and fiscal-based transaction recording in daily operations, (3) Efficiency and Accuracy: There is an increase in efficiency and accuracy in MSME financial management, and (4) Financial Transparency: Increased transparency and accountability in MSME financial reports.

Keywords: Training; Digital Bookkeeping; Fiscal-Based; MSMEs

INTRODUCTION

This proposed Community Service (PkM) activity focuses on digital bookkeeping training and fiscal-based transaction recording systems for Micro, Small, and Medium Enterprises (MSMEs) in Talok Market. This activity is funded by an Internal Grant from the Accounting Study Program, Faculty of Social and Economic Sciences, Respati University, Yogyakarta.

The urgency of this program lies in the significant challenges faced by Talok Market's MSMEs in efficient and accurate financial management. Most MSMEs there still use manual bookkeeping methods, which are prone to errors and inefficient. Furthermore, many MSMEs lack a sufficient understanding of financial literacy and sound financial management. With increasing market competition and the need for financial transparency, it is imperative for MSMEs to adopt digital bookkeeping systems and fiscal-based transaction recording. Using manual methods also increases the risk of human error, which can negatively impact the accuracy of financial reports and business decision-making. Adopting this digital system is necessary to improve operational efficiency, reduce errors, provide more accurate and real-time financial data, and enhance MSME competitiveness in an increasingly dynamic market.

Talok Market MSMEs is a business community located on Jl. Tri Dharma, Baciro, Gondokusuman District, Yogyakarta City. They operate in various economic sectors such as handicrafts, culinary, and creative services. Talok Gendheng Market, which is the focus of the partners, was originally a traditional market since the 1970s, then relocated in 2010 to a more representative building by the Yogyakarta city government. This market has a building area of 220 square meters with approximately 121 vendors, selling various basic and household necessities, and is open daily from 5:00 a.m. to 12:00 p.m. WIB.

The main objectives of this program are: (1) To improve the understanding and skills of MSMEs in using digital bookkeeping technology, (2) To introduce a fiscal-based transaction recording system that complies with government regulations, (3) To increase efficiency and accuracy in MSME financial management, and (4) To encourage transparency and accountability in MSME operations.

METHODS

Activity devotion This use scheme Community Service Program Individual with method training face The hands - on training session will include demonstrations of digital bookkeeping software and a fiscal-based transaction recording system. The implementation team for this activity consists of lecturers and students from Respati University Yogyakarta:

- Chair: Poly Endrayanto EC, in charge of implementing a fiscal-based transaction recording system, preparing accounting policies, and financial reporting.
- Member:
 - Frida Aini Nastiti, SE, M.Ak and Bella Madiana Sumadi, SE, M.Sc, are responsible for the selection, installation, and configuration of digital accounting software, as well as the preparation and implementation of technology training and technical support.
 - Apriliana Hapsari, SS, MHum and Adit Prasatio, are tasked with developing training programs to improve staff skills in financial recording and technology use, as well as evaluating the effectiveness of the training.

RESULTS AND DISCUSSION

The solutions offered to address the problems of Talok Market MSME partners include:

1. Inefficient Financial Management: The solution offered is the implementation of a digital bookkeeping system. This involves adopting digital accounting software to automate transaction recording, cash flow tracking, inventory management, and financial reporting. The steps include software selection, staff training, data migration, and monitoring and evaluating system usage.
2. Human Error: The solution is Training and Capacity Development. This involves conducting regular training to improve staff skills in financial record keeping and technology utilization. The stages include identifying needs, developing modules, implementing them, and evaluating the training's effectiveness.
3. The Need for Financial Transparency: The solution is the Implementation of Accounting Standards and Internal Audits. This includes the adoption of recognized accounting standards and periodic internal audits to ensure the transparency and accuracy of financial reporting. These steps include developing accounting policies, conducting audits, preparing audit reports, and implementing recommendations.
4. The Urgency of Adopting a Digital Bookkeeping System: The solution is to integrate a digital bookkeeping system with a business management system. This aims to improve operational efficiency and competitiveness. The process includes selecting a compatible business management system, integrating the two systems, staff training, and monitoring and evaluating system performance.

The stages of systematic implementation of these solutions are:

- Implementation of Digital Bookkeeping System: Starting with analysis of MSME needs, selection of appropriate software, installation and configuration, data migration from manual systems, user training, and periodic monitoring and evaluation.
- Training and Capacity Development: Includes identifying training needs, developing training modules covering key topics, conducting regular training sessions, and evaluating training effectiveness.
- Implementation of Accounting Standards: Focus on preparing accounting policies in accordance with recognized standards.
- Integration of Digital Bookkeeping System with Business Management System: Includes selecting a business management system that is compatible with digital accounting software.

MSME partners are expected to participate actively in every stage of the program, from needs analysis to evaluation. MSME staff will participate in training and provide regular feedback. MSME partners will also collaborate with the implementation team in implementing the proposed solutions. Evaluation of program implementation and program sustainability will be carried out through:

- Evaluation: Conduct regular monitoring, measure program performance based on achievement indicators, compile evaluation reports, and collect feedback from MSME partners.
- Sustainability: Developing sustainable capacity development plans for MSME staff, system maintenance and updates, building long-term relationships with partners, and identifying sustainable funding sources for the future.

The implementation schedule for this activity is 4-5 months, encompassing observation, proposal development, activity preparation, financial reporting assistance, activity evaluation, final report preparation, and publication of the Community Service Journal. The targeted outputs of this activity are:

1. Skills Improvement: MSMEs have skills in using digital bookkeeping software and fiscal-based transaction recording systems.
2. System Implementation: MSMEs are starting to adopt and implement digital bookkeeping systems and fiscal-based transaction recording in their daily operations.
3. Efficiency and Accuracy: There has been an increase in efficiency and accuracy in the financial management of MSMEs.
4. Financial Transparency: Increased transparency and accountability in MSME financial reports.
5. Mandatory Outputs: Publication of Scientific Journals or Publication of Proceedings, and Training Modules.

The targets to be achieved and the achievement indicators for each solution are as follows:

Solution	Indicator Achievements	Target Time	Production Target	Business Management Targets
Implementation System Digital Bookkeeping	Accuracy report finance reach 95%	6 months	Increased financial reporting accuracy by up to 95%	Reduce financial management time by up to 50%
Training and Development Capacity	Subtraction error recording until 80%	3 months	Improving staff skills in financial recording	Subtraction error recording until 80%
Implementation Standard Accountancy	Compliance to condition tax	1 year	Increased customer and investor confidence	Compliance with tax and regulatory requirements
Integration of Digital Bookkeeping System with Business Management System	Efficiency operational increase 60%	1 year	Improvement efficiency operational until 60%	Increased competitiveness in the market

Discussion: This program directly addresses the main problems faced by Talok Market MSMEs, namely inefficient financial management due to manual methods and the potential for human error. By implementing a digital bookkeeping system and capacity building training, MSMEs are expected to achieve high financial reporting accuracy (95%) and reduce recording errors by up to 80%. This is supported by the research results of the proposing team which show an increase in operational efficiency of up to 50% in MSMEs that adopt digital systems, as well as a reduction in recording errors of up to 70% through regular training.

The implementation of accounting and internal audit standards, as well as the integration of digital bookkeeping systems with business management systems, directly address the need for financial transparency and the urgency of adopting digital systems for competitiveness. The target of tax compliance within one year and an increase in operational efficiency of up to 60% demonstrate a commitment to making Pasar Talok MSMEs more transparent and competitive. Supporting research demonstrates the benefits of digitalization in the creation of instant financial reports (Andy Garcia Ridwan, 2025) [1] and improving the quality of MSME financial reports (Novitasari, 2023) [2]. Operational management training (Hernawan Hanif, 2023) [3] and process management (Panda, 2024) [4] are also relevant to increasing efficiency and reducing waste in MSMEs. Overall, this program is designed to provide a comprehensive solution, from basic skills development to integrated technology adoption, all of which are essential for the sustainability and growth of MSMEs in the digital era.

CONCLUSIONS

Talok Market's MSMEs currently face significant financial management challenges due to their reliance on inefficient and error-prone manual bookkeeping methods and a lack of financial transparency. To address these issues, this community service program proposes solutions in the form of digital bookkeeping training and a fiscal-based transaction recording system, along with staff capacity building, implementation of accounting standards, and integration of business management systems.

This program is expected to significantly improve the efficiency and accuracy of MSME financial management, enhance staff skills, and enhance the transparency and accountability of financial reports. By achieving these targets, Pasar Talok MSMEs will be more competitive and sustainable in their operations.

ACKNOWLEDGMENTS

This community service activity was funded by the Internal Grant Fund of Respati University Yogyakarta.

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