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# SOCIALISATION OF SIMPLE RECORD KEEPING FOR MICRO, SMALL AND MEDIUM ENTERPRISES

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## ABSTRACT

This study addresses the issue of poor financial record-keeping practices among micro, small and medium enterprises (MSMEs) in Palintang Hamlet, most of which are engaged in agriculture and the sale of local products such as coffee and vegetables. The lack of record-keeping leads to ineffective financial management, difficulties in identifying profits or losses, and challenges in managing business capital (Putri & Nurlaila, 2022; Maris et al., 2022; Thadeus, Simiyu, & Ombaba, 2023). This study aims to enhance understanding of simple financial record-keeping through socialisation activities conducted as part of the Thematic Community Service Learning (TCSL) programme. The method used was pre-experimental with pre-test and post-test instruments to measure participants' understanding improvement. The analysis results showed a significant increase in participants' understanding after the socialisation, evidenced by a statistically significant difference in the average pre-test and post-test scores (Asymp. Sig.  $0.046 < 0.05$ ), with 9 out of 17 participants experiencing an increase in scores. The conclusion of this study is that the socialisation of simple financial record-keeping can effectively improve the financial literacy of SME actors, which serves as an important foundation for capital management and business sustainability in Palintang Village.

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## KEYWORDS

MSMEs, Simple Financial Record-Keeping, Financial Literacy

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### **Introduction.**

MSMEs play an important role in the Indonesian economy because they serve as the foundation for economic growth at both the local and national levels. With the majority of its population working as small-scale entrepreneurs in agriculture and food-related businesses such as selling fried snacks, vegetables, fruits, coffee, and others. Palintang Village is a prime example of how vital SMEs are at the rural level. Despite their significant potential, many SMEs in Palintang Village face challenges that hinder their progress, one of which is the lack of proper financial record-keeping practices. Even manual financial record-keeping often carries high risks for financial management (Felicia & Nurlaila, 2022), yet business owners in Palintang Village rely solely on memory to record transactions. This leads to improper financial management, difficulty in determining profits or losses, and capital shortages. This situation indicates that SMEs in Palintang Village face significant issues with financial knowledge and basic accounting practices.

This study aims to solve this problem by teaching MSME actors in Palintang Hamlet about simple financial recording. Specifically, this study aims to: (1) improve SME operators' understanding of the benefits of financial record-keeping; (2) explain the important parts of simple financial record-keeping; (3) introduce easy-to-use record-keeping methods; and (4) provide guidance to SME operators on how to record their own finances. Based on the research results from Nurlia & Irdawati (2025), we are confident that improving financial recording skills will be an important solution to the problems faced by small businesses, especially in Palintang Village. This will enable them to manage their capital better and conduct accurate evaluations of their business performance, which will ultimately drive the growth and sustainability of their businesses. Without adequate record-keeping, SME operators struggle to identify profits and losses, make sound business decisions, and plan for business development. This can hinder overall economic growth in Palintang Village. Therefore, education and guidance in simple record-keeping are crucial and urgent to ensure the economic sustainability of the community (Putri & Thoriq, 2022).

Previous studies have extensively discussed the importance of financial record-keeping for MSMEs. For example, research by Latifatunnida (2023) highlights how simple accounting training can improve the financial literacy of small business owners. However, a significant difference between our study and previous research lies in the context and participatory approach used. This study is specifically located in Dusun Palintang, an area with unique SME characteristics, and directly involves TCSP students in the socialisation process. From this activity, our main contribution is to empower them to manage their businesses more professionally and sustainably, thereby contributing to the improvement of the economic well-being of the community.

### **Theory and Hypothesis Development**

Improvements in financial literacy and the implementation of simple record-keeping practices have a significant impact on the performance and sustainability of MSMEs (Dewi & Candraningrat, 2022). Accurate information on income, expenses, and profits and losses enables business owners to evaluate their performance and develop more effective strategies (Maris et al., 2022). This study hypothesises that the dissemination of simple financial record-keeping practices will enhance the understanding of SME operators in Dusun Palintang regarding the financial condition of their businesses, which will ultimately have a positive impact on capital management and business decision-making.

This hypothesis is supported by several previous studies that examined the relationship between financial literacy and accounting records, and the performance of MSMEs. Research by Thadeus, Simiyu, & Ombaba (2023) confirms that accounting information, including transaction records, is the basis for rational economic decision-making. Furthermore, a study by Martina, Ferdila, & Damanik (2024) found that SMEs that consistently implement financial recording show improvements in operational efficiency and the ability to predict cash flow. These findings are reinforced by Lating et al. (2025), who highlights how simple record-keeping, even in the form of cash in and cash out ledgers, can help small business owners identify potential financial leaks and plan for better capital reinvestment.

Based on existing literature reviews and our initial observations in Palintang Hamlet, this hypothesis is based on the assumption that adequate knowledge of transaction recording will equip MSME actors with concrete data to analyse business profits and losses. This accurate data will enable MSME actors to make more accurate and strategic financial decisions (Zakaria, Santoso, & Khadijah, 2024). Not only does structured record-keeping optimise capital management, but it has also been proven to support cash flow efficiency and minimise the risk of bankruptcy (Oktavia & Ratnasari, 2022). Additionally, good financial record-keeping serves as the foundation for the sustainability and growth potential of SMEs in the future, as it facilitates monitoring of financial health and investment planning (Halawa & Maria, 2024). In other words, good record-keeping is the foundation for the financial health and sustainability of SMEs.

### Research Method

This study uses a quantitative approach with a pre-experimental design to measure the increase in understanding related to simple record-keeping among MSME actors in Palintang Hamlet. The research sample consists of 10-20 residents of Palintang Village who are active participants in TCSL and mostly run small businesses in agriculture, fried food sales, vegetables, and other sectors. The selection criteria for this sample are based on the direct relevance of TCSL participants to the issue at hand, namely the tendency not to record business transactions and to rely on memory or trust.

In this study, a comparative descriptive analysis was used. Data from the pre-test and post-test were compared to evaluate the efficacy of training sessions and the extent to which participants' comprehension had changed (Alwi et al., 2025; Banjarnahor et al., 2024; Cristy et al., 2024; Darmasetiawan et al., 2023; Ethelind et al., 2023; Ethelind & Martusa, 2024; Kuang et al., 2024; Lamere & Meythi, 2023; Magdalena, Budiningsih, et al., 2023; Magdalena, Meythi, et al., 2023; Manurung et al., 2023; Martusa, Meythi, Margaretha, et al., 2024; Martusa, Meythi, Rukmana, et al., 2024; Martusa & Meythi, 2023; Meythi, 2024; Meythi et al., 2024; Pandanwangi, Manurung, & Meythi, 2023; Pandanwangi, Manurung, Meythi, et al., 2023; Putri et al., 2023; Putri & Meythi, 2023, 2024; Rohinsa et al., 2022; Setiawan et al., 2022; Tin et al., 2023; Tjahyadi & Meythi, 2022; Veronica et al., 2023; Widjaja et al., 2024).

Data collection was conducted through pre-test and post-test. The pre-test was given to all participants before the presentation of the 'Simple Recording' material at the third TCSL meeting. This pre-test aimed to measure the participants' initial level of understanding of the benefits of recording, recording components, and simple methods. The post-test measured the increase in participants' understanding after receiving the material. Variable measurement was conducted by comparing participants' pretest and posttest scores. An increase in posttest scores will serve as the primary indicator of participants' improved understanding of the simple recording material. Data obtained from the pretest and posttest will then be statistically analysed using descriptive statistical tests. This analysis will help determine whether there is a significant improvement in understanding after the dissemination of the simple recording material.

### Results and Discussion

During the third meeting of the Thematic Community Service Program in Palintang Hamlet, the team from the Accounting study programme had the opportunity to present material on Simple Record Keeping. In this material, we explained the meaning of record keeping, record keeping methods, the concepts of debits and credits, and the practice of simple record keeping. This material was presented to enhance the understanding and awareness of the participants, particularly the owners of small and medium enterprises (SMEs) in Palintang Village, in recording every transaction that occurs. We measured this improvement in understanding using pre-test and post-test instruments that the participants completed. Table 1 shows the evaluation of the participants' performance in Palintang Village.

**Table 1.** Pretest and posttest score data

| No | Name         | Pre-test | Post-test |
|----|--------------|----------|-----------|
| 1  | Enur         | 40       | 40        |
| 2  | Susanti      | 50       | 80        |
| 3  | Dewi         | 80       | 80        |
| 4  | Sulastri     | 40       | 50        |
| 5  | Tati         | 50       | 80        |
| 6  | Taryati      | 50       | 60        |
| 7  | Sari         | 30       | 50        |
| 8  | Yanti        | 60       | 70        |
| 9  | Tuti         | 40       | 40        |
| 10 | Irma         | 50       | 80        |
| 11 | Yuyun        | 50       | 50        |
| 12 | Iis          | 60       | 50        |
| 13 | Dian         | 30       | 10        |
| 14 | Lilis        | 60       | 70        |
| 15 | Siti Suryani | 80       | 80        |
| 16 | Nurhasanah   | 50       | 60        |
| 17 | Eti          | 40       | 40        |

Source: Researcher Processing Data

The data from Table 1 is the source of data for testing hypotheses in this study, but before that, we will test whether the data is normal or not. Since the data is less than 100 or small in number, we will use the Shapiro-Wilk test to test whether the data is normal or not. The following are the bases for decision making in the Shapiro-Wilk Normality Test used

- If the Sig. (significance) value  $> 0.05$ , then the research data is normally distributed.
- If the Sig. (significance) value  $< 0.05$ , then the research data is not normally distributed.

**Table 2.** Normality Test

| Shapiro-Wilk     |           |    |       |
|------------------|-----------|----|-------|
|                  | Statistic | df | Sig.  |
| <b>Pre-test</b>  | 0.899     | 17 | 0.066 |
| <b>Post-test</b> | 0.890     | 17 | 0.047 |

Source: SPSS results

Based on the results of the Normality Test above, it is known that the Sig. value for the Pre-test is 0.066 and the Post-test is 0.047. The Pre-test value of  $0.066 > 0.05$ , so based on the decision-making criteria, the Pre-test data is normally distributed. Then, the Post-test value of  $0.047 < 0.05$ , so based on the decision-making criteria, the Post-test data is not normally distributed. Since this result does not meet the requirements for parametric statistical testing, specifically the paired sample t-test, for the next test, we will use a non-parametric statistical analysis approach. The Wilcoxon test is part of non-parametric statistics that will be used next. In the Wilcoxon test, normally distributed data is not required.

H0: There is no difference in the mean between the pre-test and post-test scores.

H1: There is a difference in the mean between the pre-test and post-test scores.

**Table 3.** Wilcoxon Hypothesis Test Results

| Ranks                   |                       | N  | Mean Rank | Sum of Ranks |
|-------------------------|-----------------------|----|-----------|--------------|
| <b>Posttest-Pretest</b> | <b>Negative Ranks</b> | 2  | 5.50      | 11.00        |
|                         | <b>Positive Ranks</b> | 9  | 6.11      | 55.00        |
|                         | <b>Ties</b>           | 6  |           |              |
|                         | <b>Total</b>          | 17 |           |              |

| Statistical Testing           |  | Posttest – Pretest |
|-------------------------------|--|--------------------|
| <b>Z</b>                      |  | -1.996             |
| <b>Asymp. Sig. (2-tailed)</b> |  | 0.046              |

Source: SPSS results

Basis for Decision Making in Wilcoxon Tests

- If the Asymp. Sig. (2-tailed) value is less than  $< 0.05$ , then H1 is accepted
- Conversely, if the Asymp. Sig. (2-tailed) value is greater than  $> 0.05$ , then H1 is rejected

Based on the Ranks output, the Negative Ranks between the Pre-test and Post-test are 2, meaning that 2 participants experienced a decrease in their Pre-test scores to their Post-test scores. The Positive Ranks between the Pre-test and Post-test are 9, meaning that 9 participants experienced an increase in their Pre-test scores to their Post-test scores. Ties, or participants with the same Pre-test and Post-test scores, are 6 participants. Based on the statistical test output above, the Asymp. Sig. (2-tailed) value is 0.046 and is less than 0.05. Therefore, it can be concluded that H1 is accepted, meaning there is a difference in the average scores between the Pre-test and Post-test results.

Palintang Hamlet, with its extraordinary natural potential, is not immune to the problems it faces. This potential can be carefully utilised by the residents of Palintang Hamlet, such as by becoming farmers and sellers of vegetables, coffee, and other products. However, the issue faced and felt by the residents of Palintang Village during our observation is the lack of business capital, which is also a common challenge for many

SMEs in Indonesia (Komala et al., 2024). The support they may be hoping for is undoubtedly financial support for their businesses; however, such financial support would be futile if not accompanied by improvements in financial literacy and the ability to run businesses professionally (Andriany & Husein, 2023). Therefore, through this Community Service Learning (CSL) activity, we, as students, aim to engage in fieldwork to identify and address issues while developing the existing potential.

After further observation and discussion with lecturers, we discovered an interesting phenomenon regarding the causes of these MSME owners feeling a lack of business capital. This phenomenon is related to their habit of never recording every transaction and relying solely on their memory. This habit has many weaknesses that trigger the lack of capital they feel (Putri & Nurlaila, 2022). First, without proper record-keeping, SME owners are unaware of cash inflows and outflows, particularly those related to their business operations. Second, relying solely on memory for transactions can lead to human error, making it possible for them to forget some transactions, especially as the number of transactions increases. As a result, the profits or losses they should have obtained are not entirely accurate. Third, this inaccurate data makes it difficult for SME owners to make wise business decisions (Maris et al., 2022; Thadeus et al., 2023). The fourth weakness is that without proper record-keeping, especially financial reporting, it is difficult for SME owners to apply for bank loans to expand their businesses (Halawa & Maria, 2024; Martina et al., 2024).

Based on the discussion, we plan to provide material on Simple Record-keeping to improve the understanding and habits of participants, especially MSME owners, in recording every transaction that occurs. From these records, good financial reports can be formed because financial reports are a very important instrument if you want to develop a business (Dewi & Candraningrat, 2022; Latifatunnida, 2023; Putri & Thoriq, 2022). This material has been prepared in collaboration with accounting faculty members and will be presented by students to the participants of the Thematic Community Service Programme (TCSP) in Dusun Palintang. To measure the expected improvement in participants' understanding, we have prepared pre-test and post-test instruments.

The results of the pre-test and post-test prove that half of the total participants who took part in this activity experienced an increase in understanding related to the material presented, namely Simple Recording. This can be seen from the increase in 9 out of 17 total participants who experienced an increase in their pre-test and post-test scores. This also proves the success of our Thematic Community Service Team in carrying out this material presentation activity. However, an increase in understanding alone is not sufficient; it is also necessary for SME owners to directly apply the knowledge in recording every transaction that occurs in their business activities.

### **Conclusions**

This study aims to address the issue of poor financial record-keeping practices among MSMEs in Palintang Hamlet, where the majority of residents are engaged in agriculture and the sale of coffee, vegetables, fried foods, and other products. This practice often leads to improper financial management, difficulties in determining profits and losses, and capital shortages (Putri & Nurlaila, 2022; Nurlia & Irdawati, 2025; Putri & Thoriq, 2022). Based on the results of hypothesis testing from pre-test and post-test data, this study concludes that the simple financial record-keeping socialisation conducted during the TCSP activities significantly improved the understanding of SME operators in Palintang Village regarding the financial condition of their businesses. This is consistent with the hypothesis and previous research findings stating that training or socialisation on simple financial record-keeping can enhance the financial understanding and literacy of SME operators (Dewi & Candraningrat, 2022; Latifatunnida, 2023; Maris et al., 2022). The significant difference in average scores between the pre-test and post-test, with an Asymp. Sig. value of  $0.046 < 0.05$ , statistically supports the hypothesis that there was an increase in participants' understanding. Out of the total 17 participants, 9 participants experienced an increase in scores, indicating the success of the TCSL team in their efforts to improve financial literacy.

Improved understanding is expected to equip MSME actors with concrete data to analyse profits and losses, as well as make more accurate financial decisions to optimise capital management and ensure business sustainability, as financial management training has been proven to improve MSMEs' ability to determine profits and losses and make strategic decisions (Maheshwari et al., 2020). This research is highly relevant for the development of SMEs at the rural level because financial literacy and financial management training play a crucial role in supporting the growth and sustainability of SMEs (Latif et al., 2023). First, these findings confirm that socialisation programmes can have a positive impact on enhancing the capacity of small business operators. Second, this research emphasises the importance of community participation in this TCSL programme.

Despite several positive results, this study has several limitations. One of them is the relatively small sample size, which may limit the findings to a broader MSME population. In addition, the measurement of increased understanding is only based on the results of pre-tests and post-tests before and after exposure to the material, so it cannot measure the sustainability of record-keeping in the long term and its direct impact on business financial performance. For future research, it is recommended to expand the sample size to include SMEs from various business sectors. Additionally, ongoing research should be conducted to monitor accounting practices and financial performance of SMEs over a longer period. Future studies could explore the use of simple technologies, such as mobile accounting applications, to facilitate the accounting process for SMEs.

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