



Optimization of Bookkeeping and Transaction Recording Systems to Improve Financial Quality in Sogga Batik UMKM

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ARTICLE INFO

Article history:

Received : 26 December 2024
 Revised : 15 November 2025
 Accepted : 12 December 2025
 Available online: 31 December 2025

E-ISSN: 2549-418X

P-ISSN: 2549-4341

How to cite:

Rahayu, R., and Nuvriasari, A. (2025). Optimization of Bookkeeping and Transaction Recording Systems to Improve Financial Quality in Sogga Batik UMKM. *ABDIMAS TALENTA: Jurnal Pengabdian Kepada Masyarakat*, 10(2), 157-166.



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<http://doi.org/10.32734/abdimastalenta.v10i2.19534>

ABSTRACT

The internship at Sogga Batik aims to help optimize the bookkeeping and transaction recording system to improve the quality of business finances. Sogga Batik, located in Krebet Tourism Village RT 04, Sendangsari, Pajangan, Bantul, Yogyakarta Special Region, is an MSME that produces and markets cloth batik, wood batik, and ecoprint. However, the financial management of this business still faces several obstacles, such as the absence of standardized recording guidelines, financial records that are not in accordance with standards and the lack of use of digital technology. Through this internship program, students contribute by developing SOPs for financial records, providing training based on the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) and assisting in the implementation of a digital financial recording system. The internship also includes the development of promotional media such as product catalogs to improve marketing. The results of this program are expected to have a positive impact on Sogga Batik, including recording efficiency, improving the accuracy of financial statements, and expanding market reach through better promotion. This activity not only improves students' ability in theory application, but also supports the development of local culture-based MSMEs as an effort to preserve traditional heritage.

Keyword: Sogga Batik, SAK EMKM, Bookkeeping, Digitalization, Culture-Based MSMEs, Product Catalog

1. Introduction

Micro, small and medium enterprises (MSMEs) operate in various industry, such as trade, agriculture, industry, etc. In accordance with Article V Chapter III Law Number 20 of 2008, which reads " Improving role business micro, small and medium in development area, creation field work, equality income, revenue economy, and the eradication of people from poverty". MSMEs are one of the effective way for reduce number poverty and unemployment in Indonesia because majority perpetrator business this originate from industry and industry homely as well as its consumers originate from various circles, starting from circles intermediate until on [1].

Yogyakarta is one of the regions in Indonesia that has diverse field business namely MSMEs, one of them namely UMKM Crafts. Sogga Batik is one of the UMKM engaged in the field of crafts specifically produce and sell batik cloth products, wooden batik, and ecoprint. Batik cloth is work art pure two - dimensional created with technique obstacle color. The motif is drawn on plain cloth or empty and then dipped with color. Wooden batik is technique batik using wood as material main for create unique batik motifs. Ecoprint is method print friendly environment that is not use material chemistry or synthetic and make pattern on fabric with use ingredients experience such as twigs, leaves, flowers and stems.

Sogga Batik is located in the Tourism Village Krebet RT 04, Sendangsari, Pajangan District, Bantul Regency, Special Region of Yogyakarta. Sogga Batik is managed by Mrs. Giyanti since 2012. Main objective from the establishment of business This that is for help increase economy specifically public around through absorption power work. Sogga Batik has vision and mission for reach goals and objectives in prosper public. In running

in his business, Sogga Batik is assisted by 3 employees and 2 employees freelance (work done at their respective homes). The working hours at Sogga Batik are from 08.00 – 16.00 WIB.



Figure 1. Sogga Batik Business Location

Sogga Batik produces diverse batik cloth products, wooden batik and ecoprint. As for the wooden batik products that are made including masks, puppets, statues, hangings keys and other souvenirs. While product from batik cloth made that is scarf, pashmina, clothes, cloth jarik, etc. Selling price of wooden batik started from price Rp5.000,00 to Rp250.000,00. While price sell for batik cloth products start from Rp100.000,00 to Rp2.500.000,00. The marketing method used by Sogga Batik is offered in a way direct through the showroom that can visited by visitors during working hours. Promotions are also carried out through social media such as facebook, instagram and whatsapp. Sogga Batik is also often followed existing events such as Bantul Expo, Jogja Expo, Surabaya Fair, Semarang Festival, and others as receptacle for introduce product to circles a more society wide.



Figure 2. Sogga Batik Products



Figure 3. Sogga Batik Products

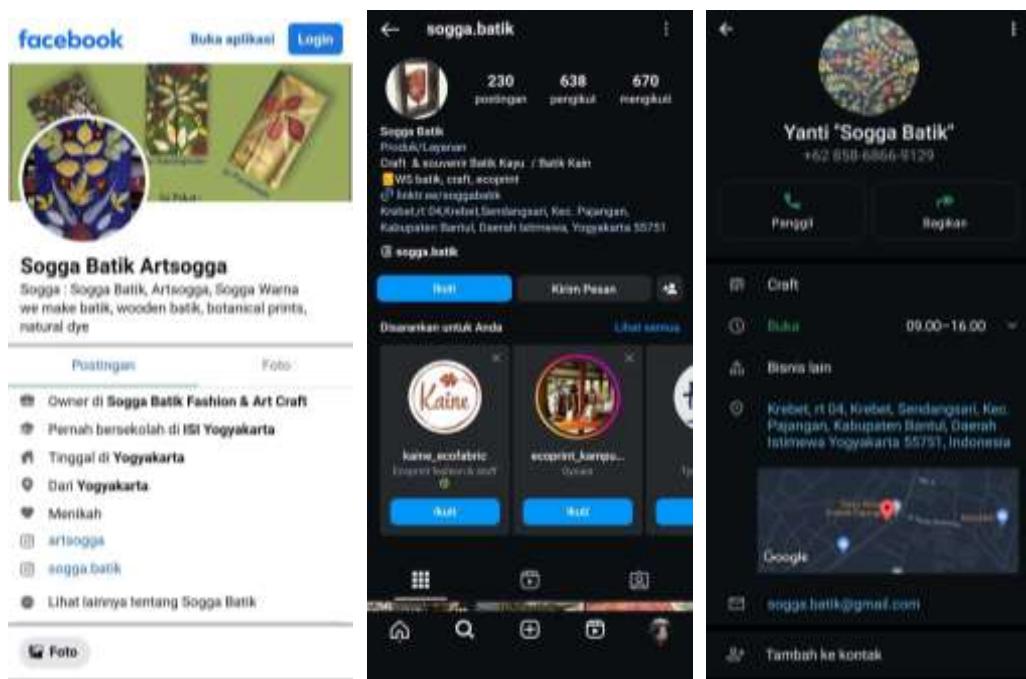


Figure 4. Sogga Batik Online Promotion Media

In running business, management finance is an important thing. With management good finances, UMKM actors can allocate source power in a way effective, optimize use of capital, and managing risk finance with more effective [2]. Management structured finance help the perpetrators economy in take decisions strategic, such as planning investment, control costs, and management cash flow, all of which impact straight to continuity business.

Based on results interview with owner Sogga Batik explained that not yet there is employee special one who does task as manager finance. All forms recording transaction finance still done by the owner namely Mrs. Riyanti. In the management finance Still there is a number of problems including: (1) Not yet available guidelines recording report finance business that is made guide employee part finance, (2) Recording report finance Not yet in accordance with standard reporting standard financial, and (3) Recording report finance digital based yet done optimally.

For overcome problem said , then the agreed work program with owner business Sogga Batik is as follows: (1) Preparation of SOP for recording finance and archiving documents for bookkeeping more structured, (2) Provide training recording report finance business based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM), (3) Helps in repair recording report finance business based on

SAK EMKM, (4) Provide training compilation report finance digital- based, and (5) Helping in compile report finance digital based.

The purpose of holding apprenticeship this that is give chance to student for apply the theory that has studied during lectures to in practice real in the world of work. Through internship, student can increase understanding regarding work processes, developing skills technical both technical and non-technical, as well as expand network professional. In addition, internships also aim to help student dig interest and potential self so that can more ready and confident self face challenge future career.

As for the benefits from the holding of internship at Sogga Batik namely student can understand the production and marketing process product based on culture local. Through experience this students can also learn technique making batik in a way direct start from the coloring process until finishing with innovation design who follows market trends. Internship this no only increase skills technical and insight entrepreneurship, will but also fosters a sense of love to culture local as well as spirit for participate preserving it. Experience this can become supplies valuable for students who want to contribute to the development of MSMEs and industry creative in Indonesia.

2. Method

Implementation method activity covering a number of stages, namely:

1. Observation and Interview

Observation method done with do review implementation activity business in Sogga Batik for get an overview of development business in the activity observation it is also equipped with interview with Mrs. Riyanti as owner from UMKM Sogga Batik. The purpose of interview the is for to obtain information about problem business faced specifically in field management finances which include Not yet availability guidelines recording report finance business that is made guide employee chart finance, record keeping report finance not yet in accordance with standard reporting standard financial and record keeping report finance digital based yet done optimally.

2. Implementation of Work Program

Implementation of work programs includes: Making SOP for recording finance and archiving documents for bookkeeping more structured, providing training recording finance business based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM), helps in repair recording report finance business based on SAK EMKM, provides training compilation report finance digital based and help in compile report finance digital-based. In the implementation of the work program will always coordinate with party Sogga Batik so that can implemented in accordance with what has been agreed together.

3. Evaluation

Stage evaluation aimed at for to study results implementation of work programs so that can studied benefits and disadvantages. Evaluation results the can made into as base for work program improvement furthermore.

3. Result and Discussion

Implementation of community service programs public implemented from start October 21, 2024 – November 21, 2024 at Sogga Batik which is located in the Tourism Village Krebet RT 04, Sendangsari, Pajangan District, Bantul Regency, Special Region of Yogyakarta. The results of internship program activities as following:

1. Creating SOP for recording finance and archiving documents for bookkeeping more structured

One of the work programs i during internship at Sogga Batik namely making SOP for recording finance and archiving documents for bookkeeping more structured. The preparation of this SOP aiming for help MSMEs have system more bookkeeping structured and easy accessed [3]. In the process, it began with analyze channel recording finances that have been walking, identifying weakness like delay recording or error calculation as well as understand need specific company. Based on matter in this regard, an SOP was prepared which includes things to do prepared for recording finance and categorize recording income and expenses. Recording transactions must also be done every the day as well as in every the week must always in check for made report monthly. In addition, the procedure archiving document designed for all document related such as transaction notes,

invoices, and reports finance saved in a way systematic good in form physique or digital for make it easier owner or interested party for access required documents for needs operational and also as material evaluation [4]. Archiving also helps reduce risk data loss if required a moment later. System archiving that i recommend that is with separate transaction notes then labeled and stored into the file box.

SOP Perekataan Keuangan

1. Tujuan

Mengajari perekataan keuangan dilakukan secara akurat, rapi dan sesuai standar akademik.
2. Ruang Lingkup

Meliputi seluruh proses perekataan transaksi bisnis UMKM (penjualan pengeluaran dan hingga piutang).
3. Prosedur Operasional:
 - a) Persiapan
 - Pastikan memiliki alat perekataan (buku kacuan/akali) atau aplikasi pembukuan digital
 - Tentukan kategori perekataan seperti penjualan (penjualan, pembayaran, dkk), pengeluaran (biaya operasional, biaya paj. pembelian bahan baku, dkk); serta hingga dan piutang
 - b) Perekataan Transaksi Harian
 - Rekam urut transaksi penjualan dan pengeluaran dengan detail:
 - Tanggal transaksi
 - Bantuan jemawat/pengeluaran
 - Jumlah nominal
 - Deskripsi transaksi
 - Simpan bukti transaksi (nota, faktur atau kuitansi)
 - c) Pengorekan Mingguan
 - Cekoklik catatan harian dengan bukti transaksi
 - Periksa kembali kategori dan jumlah yang tertera
 - d) Laporan Bulanan
 - Buat laporan keuangan seperti laporan penjualan dan pengeluaran serta laporan laba rugi.

Figure 5. Preparation of SOP for Recording Finance

SOP Pengarsipan Dokumen

1. Tujuan

Mempelajari dokument yang terbagian untuk mempermudah audit dan pengambilan keputusan serta memudahkan kinerja dan kerahasiaan dokumen seku.
2. Ruang Lingkup

Meliputi dokumen transaksi, laporan keuangan, dan dokumen pendukung lainnya
3. Prosedur Operasional:
 - a) Klasifikasi Dokumen

Klasifikasi dokumen berdasarkan kategori:

 - Penjualan (nota penjualan, resepsi)
 - Pengeluaran (nota pembelian, kuitansi)
 - Pajak (nota pembayaran pajak, SPT)
 - Laporan keuangan bulanan
 - b) Penominan (Labeling)
 - Gunakan kode untuk setiap catatan dokumen
 - Format: Tahun-Bulan-Kategori (contoh: 2024-11-Penjualan)
 - Gunakan warna koder berbeda untuk mempermudah identifikasi kategori
 - c) Penyimpanan Fisik
 - Simpan dokumen dalam rapi dan rapi ke dalam file
 - Posisikan dokumen di tempat yang aman dari risiko kerusakan (jauh dari air)
 - d) Digitalisasi Dokumen
 - Scan dokumen piutang dan simpan dalam format PDF
 - Gunakan nama file yang sama dengan kode untuk dokumen fisik
 - Backup dokumen digital ke layanan penyimpanan cloud (seperti Google Drive)
 - e) Penominan Dokumen Lain

Penominan dokumen dilakukan pula:

 - Dokumen sudah lebih dari 5 tahun usia keberlakuan
 - Tidak memiliki nilai historis atau informasi

Figure 6. Preparation of Archiving SOP Document



Figure 7. Process of Preparing SOP for Recording Finance and Filing Document

2. Give training recording report finance business based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM)

During undergo internship at UMKM Sogga Batik, program work i that is give training to owner about recording report finance based on SAK EMKM. Training this aiming for help SMEs understand importance report appropriate finance standard for increase transparency and credibility business. Training materials covers the basics recording finance, such as compilation report profit loss, balance sheet, and notes on report finance, with a simple and easy format applied. In addition, it is also explained method grouping transaction based on its type, such as revenue, expenses, and assets, to simplify the reporting process. Training this done in a way interactive, accompanied by simulation recording use transaction real from business Sogga Batik. With training this, it is hoped that MSMEs can apply recording more finances structured and appropriate standard, so that capable increase management finance business in a way overall.



Figure 8. Creating Training Materials Recording Finance Based on EMKM SAK

3. Help in repair recording report finance business based on SAK EMKM

Internship program that we do at Sogga Batik namely help repair system recording report finance effort to fit in with SAK EMKM. Initial steps taken that is analyze system recording finances that have been there is, identify lack like existence recording that is not complete, lacking classification transactions and report format mismatches with standard. Next, it is carried out improvement with compile report format appropriate finance with SAK EMKM guidelines. Each transaction business noted in a way systematic, including grouping revenue, expenses, assets, and liabilities. The process of improvement this also involves education to owner efforts so that they understand importance report accurate and appropriate financial standard. With existence improvement this, UMKM Sogga Batik is expected can own system more bookkeeping structured, easy taking decision business and improve opportunity work the same with party external like partner business. Besides helping repair recording finance, we also do recording customer orders that have been ordered both online and offline in a way directly. Here we help separate transaction between online and offline orders. Books order between cloth batik, wooden batik and ecoprint different. The data recorded covering day and date, name

customer, type product or name product, quantity, price unit, quantity price and description. This is can help reduce risk error production and delays delivery so that satisfaction customer still awake.



Figure 9. Recording Transactions and Reports Finance

4. Give training compilation report finance digital based

During internship at UMKM Sogga Batik, one of the programs run is give training to owner related compilation report finance digital based. Training This aiming for increase efficiency and accuracy recording finance at a time introduce technology as solution management finance. In training this, introduced application simple as it is with SME needs, such as application accountancy general (AKU) easy used and even can inputted via mobile phone. The material presented covers how to input transaction daily, grouping type transactions, up to making report finance like report profit loss, balance sheet, and cash flow. In addition, the training is also equipped with simulation case real from activity operational Sogga Batik for ensure owner understand and be able to implementing the drafting process report digital finance. With training this, it is hoped that UMKM Sogga Batik can manage finance in a way more effective, reduce risk error recording, and have reports that can accessed with fast for need evaluation or Work The same with other parties.

LAPORAN JURNAL			
Periode 20-Okt-2024 s.d 20-Nov-2024			
Sogga Batik JURNAL UMUM 20-Okt-2024 - 20-Nov-2024			
Tgl	Keterangan	Debet	Kredit
20	Pendapatan (Bu Alif)		
	Kas	351.000	0
	Pendapatan	0	351.000
22	Pendapatan (Diah Saraswati)		
	Kas	1,492.000	0
	Pendapatan	0	1,492.000
23	Pendapatan (Silvia)		
	Kas	500.000	0
	Pendapatan	0	500.000
26	Pembelian Bahan Baku		
	Pembelian Barang	2,550.000	0
	Kas	0	2,550.000
26	Pendapatan (Wardah Pameksaan)		
	Kas	580.000	0
	Pendapatan	0	580.000
28	Pendapatan (Bu Alif)		
	Kas	632.000	0
	Pendapatan	0	632.000
29	Pendapatan (Bu Sri)		
	Kas	746.000	0
	Pendapatan	0	746.000
30	Pembelian Bahan Baku		
	Pembelian Barang	1,050.000	0
	Kas	0	1,050.000
31	Pembelian Persediaan		
	Persediaan Barang	80.000	0
	Kas	0	80.000
31	Pendapatan (Silvia)		
	Kas	875.000	0
	Pendapatan	0	875.000
31	Pengeluaran Gaji Karyawan		
	Biaya Gaji Karyawan	3,250.000	0
	Kas	0	3,250.000
32	Pendapatan (Wardah Pameksaan)		
	Kas	1,485.000	0
	Pendapatan	0	1,485.000
	Perjalanan	0	1,485.000

LAPORAN JURNAL

Periode 20-Oct-2024 s.d 20-Nov-2024

Sogga Batik
JURNAL UMKM
20-Oct-2024 - 20-Nov-2024

Tgl	Keterangan	Debet	Kredit
04	Pembelian Bahan Baku		
	Pembelian Barang	550,000	0
	Kas	0	550,000
07	Pendapatan (Sarah)		
	Kas	1,090,000	0
	Pendapatan Perjalanan	0	1,090,000
07	Pendapatan Toko (Showroom)		
	Kas	375,000	0
	Pendapatan Perjalanan	0	375,000
08	Pendapatan (PT. KHI)		
	Kas	6,255,000	0
	Pendapatan Perjalanan	0	6,255,000
11	Pembelian Persediaan		
	Persediaan Barang	350,000	0
	Kas	0	350,000
11	Pembelian Persediaan		
	Persediaan Barang	300,000	0
	Kas	0	300,000
13	Pendapatan (Bu Dewi)		
	Kas	425,000	0
	Pendapatan Perjalanan	0	425,000
16	Pendapatan (Bu Sri)		
	Kas	220,000	0
	Pendapatan Perjalanan	0	220,000
18	Pembelian Persediaan		
	Persediaan Barang	130,000	0
	Kas	0	130,000

LAPORAN JURNAL

Periode 20-Oct-2024 s.d 20-Nov-2024

Sogga Batik
JURNAL UMKM
20-Oct-2024 - 20-Nov-2024

Tgl	Keterangan	Debet	Kredit
04	Pembelian Bahan Baku		
	Pembelian Barang	375,000	0
	Pendapatan Perjalanan	0	375,000
08	Pendapatan (PT. KHI)		
	Kas	6,255,000	0
	Pendapatan Perjalanan	0	6,255,000
11	Pembelian Persediaan		
	Persediaan Barang	300,000	0
	Kas	0	300,000
13	Pendapatan (Bu Dewi)		
	Kas	425,000	0
	Pendapatan Perjalanan	0	425,000
16	Pendapatan (Bu Sri)		
	Kas	220,000	0
	Pendapatan Perjalanan	0	220,000
18	Pembelian Persediaan		
	Persediaan Barang	130,000	0
	Kas	0	130,000

Figure 10. Digital System Transaction Recording

5. Help in compile report finance digital based

During internship at UMKM Sogga Batik, one of the contribution given is help compile report finance digital based for increase efficiency and accuracy recording finance effort. This process started with identify needs and types transaction frequent finances happened in Sogga Batik, such as income from sales, purchases material standard, and cost operational. Next, selected simple digital application however in accordance for SME needs such as accountancy general (AKU). In its implementation, all transaction data that was previously noted manually integrated to in digital system. Every transaction categorized with neat for produce report finance main, such as report profit loss, balance sheet, and statements cash flow. In addition, the report format customized for ease understood by the owner business. With compilation report finance this digital-based, is expected Sogga Batik can manage his finances in a way more structured, minimize error recording, and having data ready used for analysis business and also submission funding.

LAPORAN LABA/RUGI

Periode 20-Oct-2024 s.d 20-Nov-2024

Sogga Batik
LABA/RUGI
20-Oct-2024 - 20-Nov-2024

PENDAPATAN	
Pendapatan Penjualan	15,004,000
Total Pendapatan	15,004,000
HARGA POKOK PENJUALAN	
Pembelian Barang	4,150,000
Total Harga Pokok Penjualan	4,150,000
LABA KOTOR	10,854,000
BEBAN USAHA	
Biaya Gaji Karyawan	3,250,000
Total Beban Usaha	3,250,000
BEBAN NON USAHA	
Total Beban Non Usaha	0
TOTAL BIAYA	3,250,000
LABA/RUGI	7,604,000

LAPORAN ARUS KAS

Periode 20-Oct-2024 s.d 20-Nov-2024

Sogga Batik
ARUS KAS
20-Oct-2024 - 20-Nov-2024

ARUS KAS MASUK	
Pendapatan Penjualan	15,004,000
Total KAS MASUK	15,004,000
ARUS KAS KELUAR	
Persediaan Barang	860,000
Pembelian Barang	4,150,000
Biaya Gaji Karyawan	3,250,000
Total KAS KELUAR	8,260,000
ARUS KAS BERSIH	6,744,000

← LAPORAN NERACA	
Periode 20-Okt-2024 s.d 20-Nov-2024	
Sogga Batik NERACA 20-Okt-2024 - 20-Nov-2024	
ASET	
Kas	6,744,000
Persediaan Barang	860,000
TOTAL ASET	7,604,000
KEWAJIBAN	
Total KEWAJIBAN	0
MODAL	
LABA/RUGI	7,604,000
Total MODAL	7,604,000
TOTAL KEWAJIBAN + MODAL	7,604,000

Figure 11. Sogga Batik Financial Report

6. Help make catalog product as a promotional media for increase marketing

Making catalog product be one of program additional that i do during internship at Sogga Batik. Work program this aiming for helping SMEs expand market reach and facilitate consumer know more lots product. Manufacturing process catalog started with collect data about various wooden batik motifs , types products, as well as price offered so that can make it easier consumer in choose products and make it easier seller in market the products it sells [5]. Then, i help to design catalog visual display with design interesting and informative, which includes picture quality height, name product along with price. Catalog this provided in print and digital formats for reach consumer in a way more area. Work program this expected can increase visibility products and support growth marketing of Sogga Batik MSMEs.



Figure 12. Making Catalog Batik Sogga

4. Conclusion

Management finance is one of element important in company so that need managed with good and structured. With management good and structured finances, can make it easier perpetrator business in allocate source power in a way effective, optimize capital use and management risk finance with more effective. In addition, it can also make young perpetrator economy in take decisions strategic, such as planning investment, control costs, and management cash flow, all of which impact straight to continuity business.

Sogga Batik as one of the MSMEs in the field wooden batik crafts, cloth batik and ecoprint try overcome problems in the field management finance through a number of work programs namely: Making SOP for recording finance and archiving documents for bookkeeping more structured, providing training recording report finance business based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM), helps in repair recording report finance business based on SAK EMKM, provides training compilation report finance digital based, and helps in compile report finance digital based.

Suggestions for Related Batik Sogga management finance is to be done immediately apply system recording more finances structured and digitally based consistent. This step can started with ensure every transaction noted daily and periodically and carried out checking for produce report accurate monthly. In addition, Sogga Batik should point employee special or practice member existing team for manage finance in a way professional, so that burden owner business can reduced and management finance become more optimal. Use of accounting software simple as it is with MSME needs are also recommended for increase efficiency and reduce risk error recording. With implementation management good finances, Sogga Batik can more easy in compile planning business, manage cash flow, as well as increase credibility effort in the eyes partner or institution finance.

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