



## Training on the Use of Buku Warung to Improve the Capability of MSMEs RW 01 Pangaur Village, Bogor Regency

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### ABSTRACT

*MSMEs play an important role in the country's economy, but unfortunately the capabilities of the perpetrators are not sufficient. For example, in terms of technology utilisation in the form of applications. Applications that facilitate business services are very important for the progress of MSMEs. One example is the Buku Warung application that can be downloaded through Playstore. In this application, there are features that allow users to record income and expenses for MSMEs such as grocery stores. With the Buku Warung application, MSME players can make digital records of income and expenses. In addition, this application is also able to compile and display financial reports in accordance with accounting standards for businesses conducted digitally. Through training in using the Buku Warung application, it is hoped that the abilities and skills of MSME players can increase for the development of their businesses in the future.*

UMKM memiliki peran penting dalam perekonomian negara, namun sayangnya kemampuan para pelakunya belum cukup memadai. Misalnya dalam hal pemanfaatan teknologi yang berupa aplikasi. Aplikasi yang memudahkan dalam hal layanan usaha sangat penting diperlukan untuk kemajuan UMKM. Salah satu contohnya adalah aplikasi Buku Warung yang dapat diunduh melalui playstore. Di dalam aplikasi ini, terdapat fitur yang memungkinkan pengguna untuk mencatat pemasukan serta pengeluaran bagi UMKM seperti Toko Sembako. Dengan adanya aplikasi Buku Warung, para pelaku UMKM bisa membuat catatan pemasukan dan pengeluaran secara digital. Selain itu, aplikasi ini juga mampu menyusun dan menampilkan laporan keuangan yang sesuai dengan standar akuntansi untuk usaha yang dilakukan secara digital. Melalui pelatihan dalam menggunakan aplikasi Buku Warung, diharapkan kemampuan dan keterampilan pelaku UMKM bisa meningkat untuk pengembangan usaha mereka di masa depan.

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## **A. INTRODUCTION**

As digital technology rapidly advances, the role of humans in the workplace is changing. For example, the role of humans is replaced by applications in calculating sales transactions and recording financial books. Thus, applications that can fulfill these needs are needed.

The need to calculate and record financial reports is very necessary for community members who have businesses, especially communities that are members of MSMEs. The definition of MSMEs according to Law Number 20 of 2008, the definition of MSMEs is (a) Micro businesses are productive businesses owned by individuals and / or individual business entities that meet the criteria for Micro Businesses, (b) Small businesses are productive economic businesses that stand alone, which are carried out by individuals or business entities that are not subsidiaries or not branches of companies that are owned, controlled, (c) Medium enterprises are productive economic businesses that stand alone, which are carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or are part of either directly or indirectly with Small Businesses or Large Businesses with a total net worth or annual sales results (Aini et al., 2024; Undang-Undang Republik Indonesia Nomor 20 Tahun 2008 Tentang Usaha Mikro, Kecil, Dan Menengah, 2008).

In developing countries such as Indonesia, MSMEs (Micro, Small and Medium Enterprises) play a very important role in the economy as they help create jobs, distribute income and become a driving force in the local economy (Pawening; et al., 2024). The great public interest in the output products produced by MSMEs is one of the profitable business opportunities. However, the lack of information related to scientific and technological advances has resulted in the facilities that MSMEs have not developed quickly and have not supported the progress of MSME businesses from village communities as expected (Darnis; & Azdy;, 2019).

To support and assist the development of MSME activities, the Buku Warung application is needed. The Buku Warung application aims to improve the ability of MSME actors in developing MSME businesses through the use of this application.

Buku Warung is a financial application designed to support Indonesian MSME entrepreneurs in expanding their business while earning additional income. With Buku Warung, Juragan can easily make payment transactions for businesses through the Bill and Pay feature, accept all cashless payments from customers using QRIS, gain access to capital loans through the Business Capital Solutions service, earn additional income from selling or becoming an agent of BukuWarung Digital Products (PPOB) such as Credit, Electricity Tokens, Game Vouchers, and so on, and monitor all business transactions with practical and automatic digital bookkeeping. All these conveniences can be enjoyed by Juragan with just one application (PT Buku Usaha Digital, 2025).

The utilisation of Buku Warung application to improve the services of MSME players has been proven in various previous studies. According to (Khusnaini, 2023), The development of information technology has achieved significant progress in various fields, including the management and presentation of financial reports in companies. The utilisation of digital-based information systems has now spread to all industrial sectors, not only among large companies, but also among small entrepreneurs such as MSMEs. Although there are many MSME players who have used Android mobile phones, this condition does not indicate that the players are familiar with or proficient in using business financial applications that can be downloaded from PlayStore (Khusnaini, 2023; Wahyuningtyas Lelyana & Pravitasari Dyah, 2022). Buku Warung application provides all the financial recording features that users need in organising their business finances (Fitriani;, 2021; Khusnaini, 2023).



In addition, the importance of accounting record-keeping practices in accordance with applicable accounting standards is applied to MSME actors. Among them, some only do simple record keeping and calculate the difference between money received and money spent (Aisyah et al., 2023). Various applications for recording finances are available in various variations, some are free and some are paid with more complete and more functional features, one of which is Buku Warung. Buku Warung is a financial application for MSMEs that offers payment services, financial services, bookkeeping, and trading, and has an integrated system and database. This allows the application to produce accurate and detailed financial recording reports (Aisyah et al., 2023; Maesaroh et al., 2021).

The implementation of the Buku Warung application was carried out in a community service activity training that took place in Pangaur Village, Bogor Regency, involving MSMEs in RW 01. This training aims to improve the skills of MSME players so that the sales process becomes smoother and financial reports can be prepared accurately and in detail. Improving skills to improve the quality of human resources in organisations, both large and small, can be achieved through education and training activities. Education is aimed at deepening insight, while training aims to improve the skills and work abilities of employees in the organisation (Octavian et al., 2023).

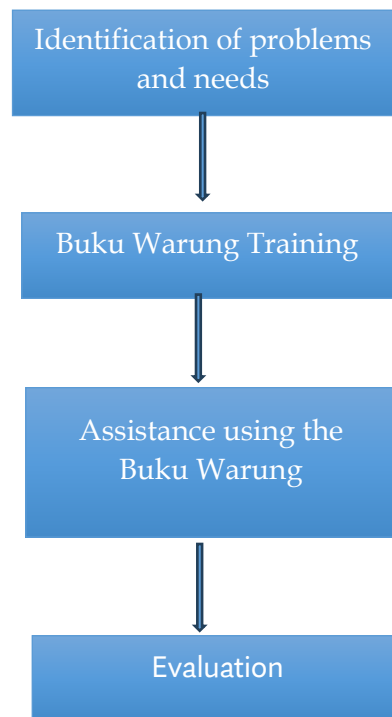
In conclusion, the training on the use of Buku Warung application aims to improve the ability of MSME members in RW 01 Pangaur Village, Bogor Regency, West Java. Based on previous research, it was revealed that the use of Buku Warung facilitates the sales transaction process and presents financial reports accurately and in detail, while improving the skills and abilities of financial management for MSME members.

## **B. METHODS**

The literature review to substantiate the rationale for using Buku Warung is to support MSME players in conducting financial records in a more efficient manner. As reflected in the name, the main target audience of this application is warung owners and micro and small-scale businesses. The key features of BukuWarung include sales recording, income and expense recording, and cash register functions. In addition, BukuWarung also has a feature that allows debt recording and collection to consumers through sending short messages or chats to people who have not completed their debt payments when due, as revealed in the journal "Utilisation of BukuWarung Application in Financial Management for Customers of Bahrul Ulum Barokah Sejahtera Micro Waqf Bank Jombang", (Sholihah et al., 2022).

The literature review that will be presented below is part of a community service activity that implemented the use of the Bukuwarung application as part of training for MSME players in Tangerang. The MSME players were asked to first record their expenses and income manually before being introduced to the application. Financial management is often a challenge that is quite difficult to solve. Neat management and records are very important, because with structured records, operational costs incurred will be identified, such as raw material costs, employee wages, and electricity bills. Community service activities with a focus group discussion approach and assistance in utilising digital book applications are expected to improve the skills of business people in facing the current digital era and be able to compete effectively (Muhammad et al., 2025).

The method of implementation in community service activities with a training programme on the use of warung books in duplicate to improve the capabilities of MSMEs RW 01 Pangaur Village, Bogor Regency, is carried out through training and mentoring. Stages of implementation of abdimas activities are shown in Figure 1 below.



**Figure 1: Stages of implementation of abdimas activities**

The community service activity programme begins with the identification of problems and needs during a survey of the location of UMKM RW 01 Pangaur Village, Bogor Regency, West Java. The findings obtained at the partner location show that there is difficulty in recording the money received and the money spent from sales. Furthermore, training materials were developed using the Buku Warung application which will be used during training and mentoring. Assistance was provided when participants downloaded and operated the Buku Warung application so that they could utilise it optimally. After that, an evaluation stage was carried out to assess the effectiveness of the programme in improving the ability of MSME members, the level of ease of understanding the training material, the ease of using the application and the satisfaction of the training participants.

## C. RESULTS AND DISCUSSION

### 1.1. Rounddown of Socialization Activities

The implementation of community service activities with the theme of training on the use of Buku Warung in order to improve the capabilities of MSMEs RW 01 Pangaur Village, Bogor Regency took place on Thursday, 19 June 2025 at one of the RW 01 residents' houses. This activity involved lecturers as presenters who explained the Buku Warung application and MSME members in the RW 01 environment of Pangaur Village, Bogor Regency. The following activity schedule is in table 1 below.

**Tabel 1. Activities Rounddown**

| Time        | Event                                                       | Description                    |
|-------------|-------------------------------------------------------------|--------------------------------|
| 06.00-07.30 | Departure to Desa Pangaur                                   | Committee                      |
| 07.30-08.00 | Event preparation, meeting with RW leaders and MSME members | Committee                      |
| 08.00-08.20 | RW leader's remarks                                         | Lecturers and members of MSMEs |



|             |                                                        |                                           |
|-------------|--------------------------------------------------------|-------------------------------------------|
| 08.20-08.40 | Remarks by the Chairperson of the event                | Lecturers and members of MSMEs            |
| 08.40-10.30 | Introduction to Warung Book application material       | Lecturers and members of MSMEs            |
| 10.30-12.00 | Training assistance (download Buku Warung application) | Lecturers and members of MSMEs            |
| 12.00-13.00 | -                                                      | -                                         |
| 13.00-14.00 | Training assistance (Use of Buku Warung application)   | Lecturers and members of MSMEs            |
| 14.00-14.20 | Closing ceremony                                       | Committee, Lecturers and members of MSMEs |

## 1.2. Activities Rounddown

In this activity, it was conveyed first about bookkeeping for financial records that are usually carried out and the use of the Buku Warung application as a tool for digital financial bookkeeping for MSMEs. For this material, MSME members seemed confused but the activity committee patiently re-explained. After some time, participants began learning to download the Buku Warung application through the playstore with an android-based smartphone. In this situation, the committee has prepared an internet data package so that the event can take place properly. After successfully downloading, it appears as shown in Figure 2 below.



Figure 2. Buku Warung Application

Picture taken from (Aisyah et al., 2023; PT Buku Usaha Digital, 2025)

Furthermore, the abdimas team demonstrated the Buku Warung application with the aim of training participants to better understand how to utilise the features in the Buku Warung application. Some of the features in Buku Warung include the cashier mode feature. The Cashier Mode feature is a tool that supports Juragan in serving buyers who come directly or who shop online, so that the transaction process becomes faster and simpler. With this feature, Juragan can serve consumers and monitor the inventory of goods simultaneously, the feature is shown in Figure 3 below and Figure 4 training participants using the cashier mode feature.



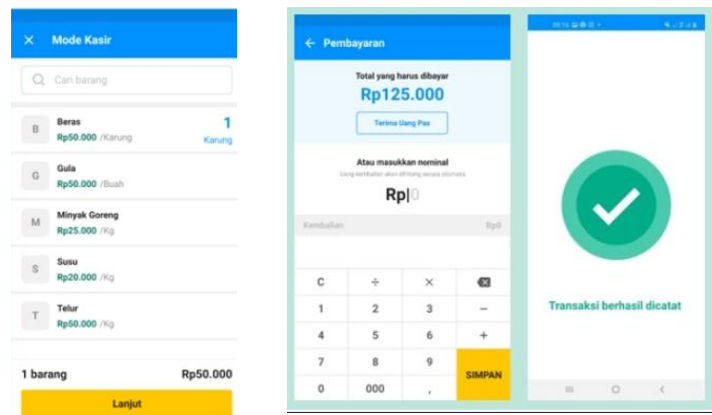


Figure 3. Cashier mode features



Figure 4. Trainees Using the Cashier Mode Feature

The record sales and record expenses features are also available. The training participants were also assisted by the abdimas team in filling in and using these features, shown in Figure 5 of the sales record feature and Figure 6 of the expense record feature below.

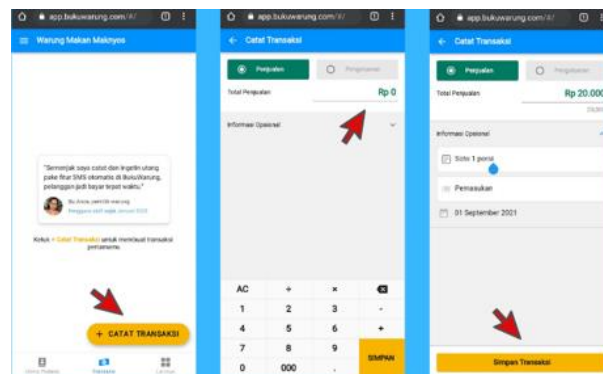


Figure 5. Sales Record Feature

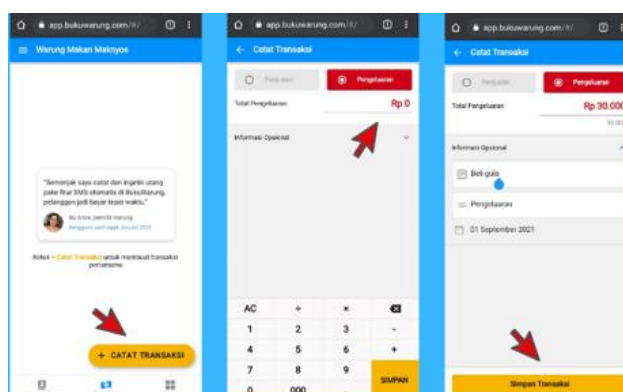


Figure 6. Record Expenses Feature

### 1.3. Evaluation

The final stage of this activity is evaluation, where the abdimas team assesses the training that has been carried out regarding the use of the stall book application. In this phase, MSME players try the application and are supervised in the process of making financial records made in the stall book application. The hope is that through this mentoring activity, MSME actors can prepare financial reports using the stall book application for their respective businesses. From the results obtained from a number of participants, a number of MSME actors managed to create accounts in the Buku Warung application and register their business names in the application, which can be seen in Figure 7.

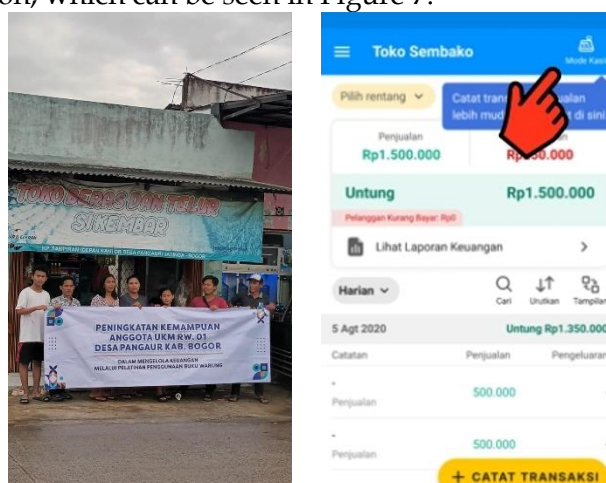


Figure 7. Buku Warung training evaluation

The following is a comparison table before and after the training on the use of the Buku Warung application, shown in table 2 below.

Table 2. Comparison of before and after the Buku Warung training

| No | Before training                                                                          | After training                                                                                                                         |
|----|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1  | MSME actors simply record the money received and the money out.                          | MSME players have now been able to record all of their business financial transactions in accordance with applicable accounting rules. |
| 2  | MSME actors have difficulty using technology in the form of the Buku Warung application. | MSME players are now good at utilising the facilities available in the Buku Warung application.                                        |



|   |                                                                                                        |                                                                                                             |
|---|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 3 | MSME actors still have difficulty in making financial reports in accordance with accounting standards. | They have successfully compiled financial reports in digital form in accordance with accounting guidelines. |
|---|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|

## D. CONCLUSION

The results obtained from the training on the utilisation of Buku Warung by MSME players in RW 01 Pangaur Village, Bogor Regency, West Java have gone well and smoothly. The trainees have successfully compiled financial reports and recorded simple financial transactions for grocery stores in accordance with applicable accounting standards. The training programme carried out by this abdimas team succeeded in improving the insights and skills of MSME actors in recording business financial transactions and preparing financial reports. Based on the results achieved, MSME players are now able to utilise technology, especially smartphone applications, to record the financial transactions of the businesses they run in RW 01.

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