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Utilizing Android Applications for Accounting Record-Keeping in MSMEs in the Era of Globalization

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Abstract:
In the current era of globalization, access to information is becoming increasingly fast and easy, including in the field of accounting. MSMEs can now utilize Android devices for accounting record-keeping without the need for a computer. This community service aims to provide an understanding of Android-based accounting through online training via webinars, where participants can directly ask questions without the need to gather physically. An evaluation was conducted through a Q&A session at the end of the event. The results of the training showed that participants' paradigms were open, and their interest in registering businesses using smartphones increased. This training successfully raised their awareness about the importance of accounting record-keeping using mobile technology.

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a critical role in Indonesia's economic development. The sector contributes significantly to employment, poverty reduction, and GDP growth, accounting for 99% of businesses and employing 97% of the workforce in Indonesia (Sibarani et al., 2024). However, despite their economic importance, MSMEs face several challenges in achieving sustainable growth, one of the most significant being tax compliance. To address this, the government introduced Government Regulation No. 23/2018, which provides tax relief to MSMEs, simplifying the tax system and encouraging MSMEs to participate in tax reporting (Khairiyah & Akhmadi, 2019).

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This regulation, which came into effect on July 1, 2018, aims to increase tax compliance while reducing administrative burdens, allowing MSMEs to focus more on business development rather than complex tax reporting systems.

However, despite the introduction of favorable policies, many MSMEs still struggle with tax compliance, primarily due to limited knowledge and inadequate bookkeeping practices (Muslim, 2022). In many cases, MSMEs rely on manual bookkeeping methods or are unable to maintain proper financial records due to budget constraints (Achadiyah, 2019). Manual bookkeeping is often time-consuming and error-prone, hindering the ability of MSME owners to assess their business performance and prepare for tax obligations. In addition, the high cost of implementing electronic bookkeeping systems, coupled with a lack of trained personnel, has further prevented many MSMEs from adopting modern accounting solutions (Erin, 2021).

Despite these challenges, recent studies have demonstrated that adopting digital technology in bookkeeping can significantly improve tax compliance among MSMEs (Putranto & Ariani, 2020). Technology, particularly mobile-based solutions, offers an accessible and cost-effective way for MSMEs to manage their financial records. Mobile technology has the potential to revolutionize the way MSMEs operate by providing an easy-to-use platform for recording transactions, managing accounts, and fulfilling tax obligations, all from the convenience of a smartphone (Gunarti et al., 2022). The rise of mobile applications for accounting has made it easier for MSMEs to track their profits and losses, calculate taxes, and prepare financial reports for business analysis (Putri et al., 2021).

A key aspect of fostering tax compliance is improving the understanding of tax regulations and the benefits of proper bookkeeping. Studies have shown that MSME owners who have a better understanding of tax laws and their implications are more likely to comply with tax regulations (Sibarani et al., 2024). In addition, training programs and educational workshops play a crucial role in enhancing MSMEs' ability to manage their financial affairs and comply with tax obligations. Recent research emphasizes that targeted training programs can equip MSME owners with the necessary knowledge to utilize mobile technology for bookkeeping, tax calculations, and reporting, thereby improving overall compliance rates (Muslim, 2022; Putranto & Ariani, 2020).

The role of universities in supporting MSMEs has been increasingly recognized through community service programs aimed at providing technical assistance and training. Through collaborations between universities and local MSMEs, such as the one initiated in West Bandung by the Indonesian Computer University (UNIKOM) and local MSME groups, practical solutions like mobile-based bookkeeping can be introduced and tailored to meet the specific needs of MSME owners (Gunarti et al.,

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2022). This initiative, which involves training MSMEs on simple bookkeeping via Android-based applications, aims to improve business efficiency, enhance financial transparency, and encourage tax compliance. The benefits of using mobile technology for bookkeeping are substantial, not only in reducing costs but also in improving accuracy and simplifying tax reporting for MSMEs (Putri et al., 2021).

A survey conducted in Bandung revealed that many MSME owners, particularly in sectors such as clothing, catering, and retail, still lacked proper bookkeeping systems and were unaware of the financial status of their businesses (Sari et al., 2022). This lack of financial insight often led to difficulties in tax compliance and hindered business growth. By introducing mobile bookkeeping solutions, these MSMEs can monitor cash flow, evaluate business costs, and calculate profits or losses more effectively. Furthermore, integrating these systems with tax reporting features would allow MSMEs to comply with tax regulations more easily, avoiding potential penalties for non-compliance (Sibarani et al., 2024).

Based on these findings, the project team has developed a community service initiative aimed at addressing these challenges. This project focuses on providing training for MSME owners in West Bandung, with the goal of enabling them to utilize Android-based mobile applications for bookkeeping. This initiative will not only help MSMEs comply with tax regulations but also improve their financial management practices, leading to better business decision-making and sustainable growth. By providing hands-on training on mobile bookkeeping, this project seeks to empower MSMEs and equip them with the tools they need to thrive in a digital economy (Gunarti et al., 2022).

METHOD

This community service activity employs a combination of Lecture Method, Tutorial Method, and Discussion Method (Winerungan, 2020). The activities are conducted via a Zoom-based webinar, structured into multiple stages to facilitate effective learning and participation for MSMEs.

1. Stage One: Preliminary Survey. The first stage involves conducting a preliminary survey to assess the current conditions of MSMEs and identify which businesses will be invited to join the webinar. This survey ensures that the training content is relevant and tailored to the specific needs of the selected MSMEs, particularly in the context of financial record-keeping and tax compliance.
2. Stage Two: Planning and Organization. The second stage focuses on planning and organizing the webinar, which includes selecting the material to be presented, scheduling the session, and sending invitations to participants. Additionally, key stakeholders, including the Paper.id team, are invited to contribute as experts for the session.

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3. Stage Three: Execution of the Community Service Activity. The third stage is the execution phase, which includes:
   a. Material Presentation: During this session, the speakers introduce the concepts of financial record-keeping, the importance of tax compliance, and the use of Android applications for bookkeeping.
   b. Discussion: This interactive segment allows participants to ask questions, clarify doubts, and discuss the challenges they face in bookkeeping and tax reporting.
   c. Practical Exercise: Participants engage in hands-on practice, where they learn to create financial reports using an Android-based application. This practical experience helps them better understand how to use mobile technology for bookkeeping.
   d. Q&A Session: The webinar concludes with a question-and-answer session, where participants can raise any remaining issues or questions.

Workflow Diagram of the Community Service Activity
Figure 1 below illustrates the workflow diagram of the community service program, which visually represents the stages from planning to execution:

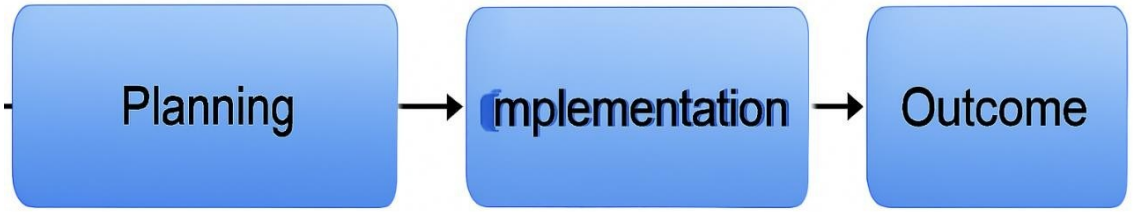

Figure 1 : Workflow diagram

Training Material Delivery

The content of the webinar is comprehensive, covering essential topics:

1. The transaction flow is explained in detail, following the accounting principles that are applicable in Indonesia, ensuring MSMEs understand how to record transactions accurately.
2. The process of creating financial reports using Android applications is demonstrated, with a collaboration with Paper.id to offer a practical, mobile solution for MSMEs to manage their financial records efficiently.

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Dalam rangka memenuhi salah satu Tri Darma Perguruan Tinggi yaitu Pengabdian Kepada Masyarakat dengan ini kami menugaskan Dosen Program Studi S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Komputer Indonesia, yaitu:

Nama Dosen	:	**Wati Aris Astuti, SE., M. Si.,AK.,CA**
Nip	:	**4127.34.03.010**
Pangkat/Golongan	:	**Pembina / IV a**
Jabatan Akademik	:	**Lektor Kepala**

Untuk melaksanakan kegiatan Pengabdian Kepada Masyarakat (PKM) dan penyusunan Laporan PKM dengan judul : **Pengesalan Akuntansi Sederhana UMKM dengan Android pada UMKM seluruh Indonesia.** Adapun kegiatan Pengabdian Kepada Masyarakat (PKM) dilaksanakan pada tanggal 30 Oktober 2020.

Setelah selesai melaksanakan tugas PKM ini, segera melaporkan secara tertulis dengan bukti berupa Pengabdian Kepada Masyarakat (PKM), atau Bukti Penugasan dari tempat kegiatan, kepada Ketua Program Studi S1 Akuntansi dan Dekan Fakultas Ekonomi dan Bisnis UNIKOM.

Demikian surat tugas ini untuk dilaksanakan sebagaimana mestinya.

Bandung, 11 November 2020
Dekan Fakultas Ekonomi dan Bisnis

Dr. Eby Sabayati, SE., M. Si., Ak.,CA
NIP. 4127.34.03.006

Tembusan:
1. Program Studi S1 Akuntansi
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Yang bertandatangan dibawah ini:

Nama : Munir Saputra, SHI, MA
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2	Erni Prasetiyani, S.E., M.M	0312047506

Untuk melaksanakan Pengabdian Kepada Masyarakat pada :

Hari/Tanggal : Jum'at, 30 Oktober 2020
Waktu : Pkl. 13.00 WIB s.d Selesai
Media : Zoom Clouds Meeting
Tema : Pengenalan Akutansi sederhana UMKM by Android

Demikian Surat Tugas ini dibuat untuk dilaksanakan dengan penuh tanggung jawab.

Dikeluarkan di : Jakarta
Pada tanggal : 11 September 2020
Institut Ilmu Sosial dan Manajemen STIAMI
a.n Kepala LPPM,

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5.

IKTISAR KEGIATAN

Judul	Pengenalan Akutansi Sederhana UMKM By Android
Bidang Pengabdian	Akutansi
Nama Kegiatan	Penyuluhan Webinar PKM
Jenis Kegiatan	Online/Darling
Waktu Pelaksanaan	15.30-17.00
Jarak lokasi	Tidak diukur
Lokasi	Zoom Meeting
Peserta	50 UMKM
Link Zoom	Topic: Pengabdian Kepada Masyarakat Time: Oct 30, 2020 03:30 PM Jakarta Join Zoom Meeting https://us02web.zoom.us/j/87945323104?pwd=MFlhdDlZSkdqN3pjK0Q2RXI5VkpGZz09
Team	Ketua :Endro Andayani (Institute Stiami, nidn 0304016903) Anggota : Erni Presetiyani (Institute Stiami, nidn 0312047506) Moderator:Wati Aris Astuti (Unikom, nidn 0419076701 Nara Sumber : Paper.id (Puci Nuha R)

6.

7.

1	RUNDOWN PENGABDIAN KEPADA MASYARAKAT				
2	JUMAT, 30 OKTOBER 2020				
3	WAKTU	KEGIATAN	DURASI	PENANGGUNG JAWAB	KETERANGAN
4	14.30-14.50	Persiapan Acara	20'	Semua Panitia	Para Dosen
5	14.50-15.00	Peserta PKM Memasuki Room Zoom	10'	Humas	Rahajeng
6	15.00-15.05	Pembukaan Acara	5'	Rahajeng	MC : Irma
7	15.05-15.10	Sambutan	5'	Rahajeng	Dosen
8	15.10-15.15	Doa	5'	Fiqa	Ari Feriyandi
9	15.15-15.20	Sesi Foto Bersama	5'	Fiqa	Uji dan Retna
10	15.20-15.25	Perkenalan dan Pembacaan CV Moderator	5'	Retna	MC : Irma
11	15.25-15.30	Perkenalan dan Pembacaan CV Pembicara 1	5'	Uji	Moderator
12	15.30-15.50	Pemaparan Materi Pembicara 1	20'	Retna	Pembicara 1
13	15.50-15.55	Perkenalan dan Pembacaan CV Pembicara 2	5'	Uji	Moderator
14	15.55-16.15	Pemaparan Materi Pembicara 2	20'	Retna	Pembicara 2
15	16.15-16.20	Perkenalan dan Pembacaan CV Pembicara 3	5'	Uji	Moderator
16	16.20-17.00	Pemaparan Materi Pembicara 3	40'	Retna	Pembicara 3
17	17.00-17.15	Sesi Tanya Jawab	15'	Fiqa	Moderator
18	17.15-17.20	Moderator Membacakan Rangkuman	5'	Rahajeng	Moderator
19	17.20-17.25	Pengumuman Doorprize	5'	Rahajeng	MC : Irma
20	17.25-17.30	Penutupan Acara	5'	Fiqa	MC : Irma

Figure 2 : Webinar Implementation

Speakers and Presenters

The webinar features the following speakers:

- Speaker 1: Endro Andayani
- Speaker 2: Erni Prasetiyani
- Speaker 3: Paper.id representative

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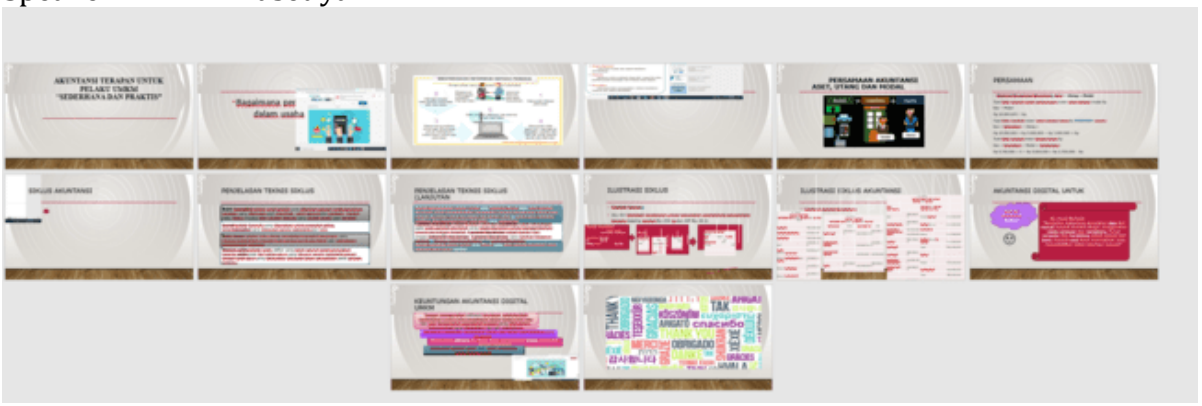
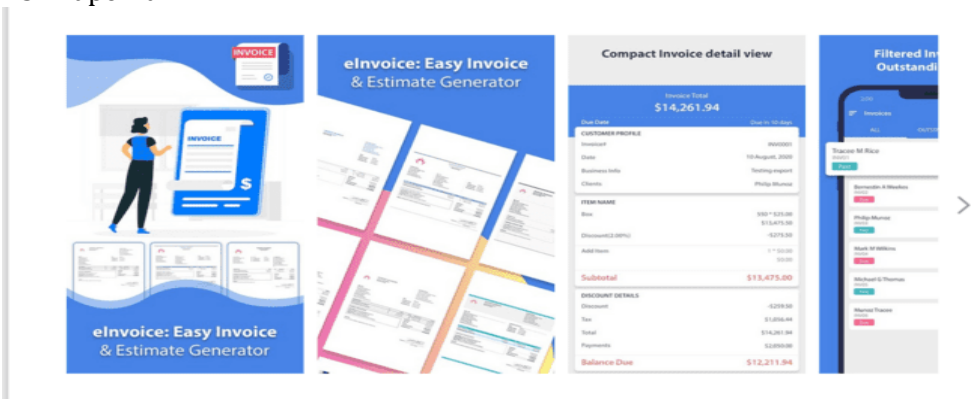
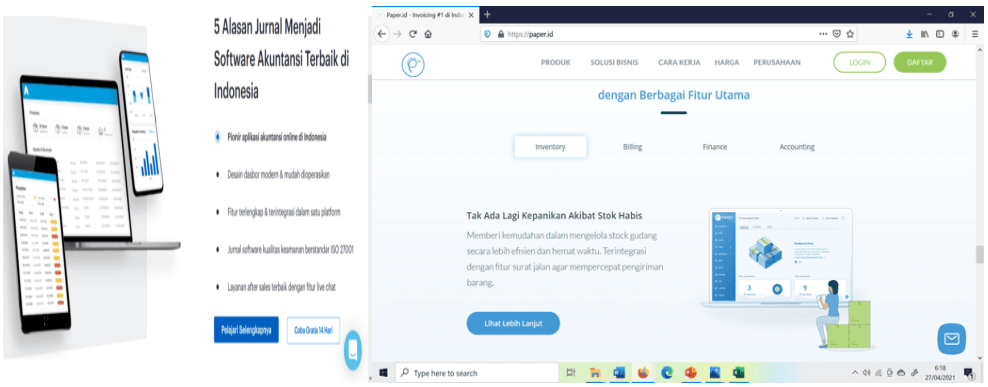
Speaker 2 : Erni Prasetiyani



Speaker 3 : Paper id





This methodology ensures that MSMEs are not only equipped with knowledge

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but also have the opportunity to apply the learned material in a practical setting, ultimately improving their financial management and tax compliance.

RESULT

Activity Form, Time, and Location

The community service activity was held on October 30, 2020, via Zoom Meeting and hosted by the Indonesian Computer University (UNIKOM). The moderator for this event was Wati Aris Astuti, SE, M.Si Ak, CA, a permanent lecturer at UNIKOM, from the Accounting Study Program.

Figure 3 : Presenter Online

Activity Execution and Content

The activity was initiated by Endro Andayani, SE, M.Ak, who is the chairperson of this community service project. He delivered a presentation on the digitalization of accounting, specifically the introduction of Android-based accounting. In his presentation, he emphasized the increasing mobility of individuals and the growing demand for the ability to work anytime and anywhere. These developments in technology also significantly impact the field of accounting. Particularly, small business owners are increasingly adopting mobile devices to record all transactions, making it possible to access financial data and accounts at any time. Additionally, communication between clients and financial consultants has become more accessible and secure, allowing both parties to easily discuss the latest financial reports, even when they are not in the same location. This transformation underscores the important role of technology in accounting, as it simplifies the processes of record-keeping and financial reporting.

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Practical Application of Accounting Technology for MSMEs

Erni Prasetiyani, SE, MM, another key speaker, provided valuable insights into applied accounting for MSME owners. She discussed the essential role of information technology in accounting practices, highlighting various aspects such as the users of financial statements, the characteristics of financial reports, accounting cycles, and the accounting equation of assets, liabilities, and equity. Her presentation included case studies and practical examples, helping participants understand how to apply accounting concepts in their businesses. The session was designed to offer practical solutions for MSME owners to improve their financial management through the use of technology.

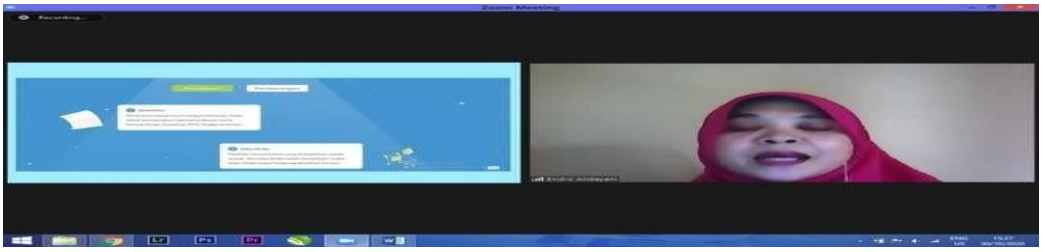

Figure 4 : Presentation

Introduction to Android-Based Accounting via Paper.id

To further enhance the training, the program invited a speaker from Paper.id, Ibu Puji Nuha R, who demonstrated the use of Android applications for accounting. She presented a step-by-step guide on how to use the mobile app for accounting tasks, starting with creating a cash book, recording expenses, and entering sales and purchase invoices. The system automatically generates journal entries when the following activities are carried out:

1. Creating Sales Invoice and Purchase Invoice
2. Managing Inventory/Stock
3. Creating Financial Statements
4. Recording Expenses

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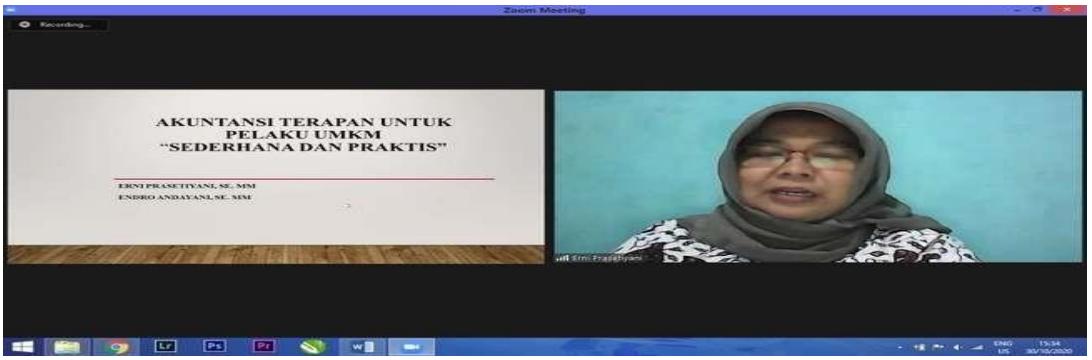
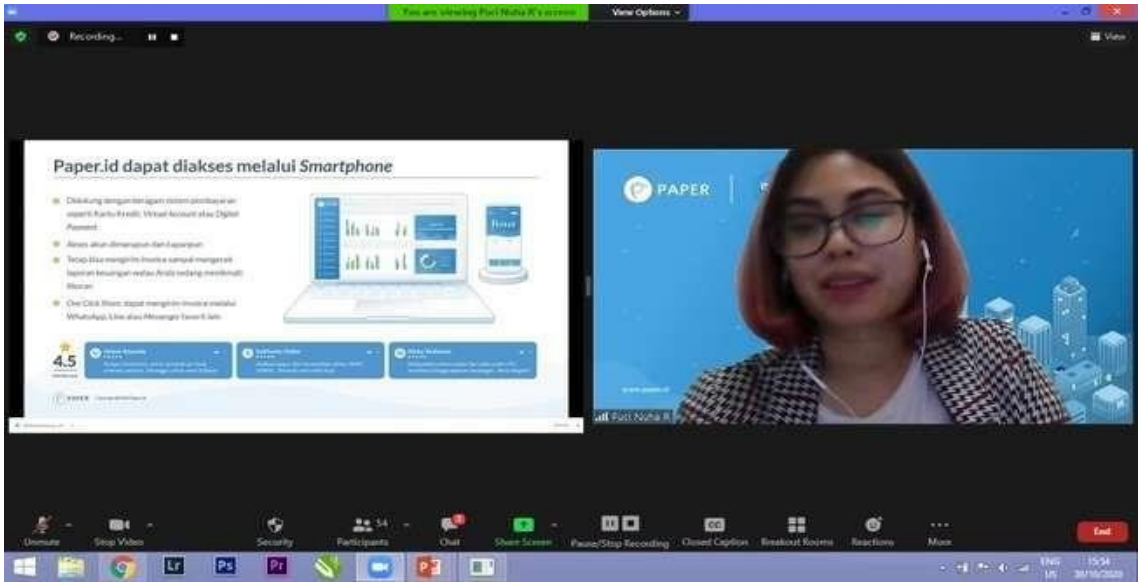


Figure5 : Prsenetation Paper id

This session allowed participants to experience firsthand how Android-based applications can automate and streamline accounting processes, making financial record-keeping more efficient and accessible.



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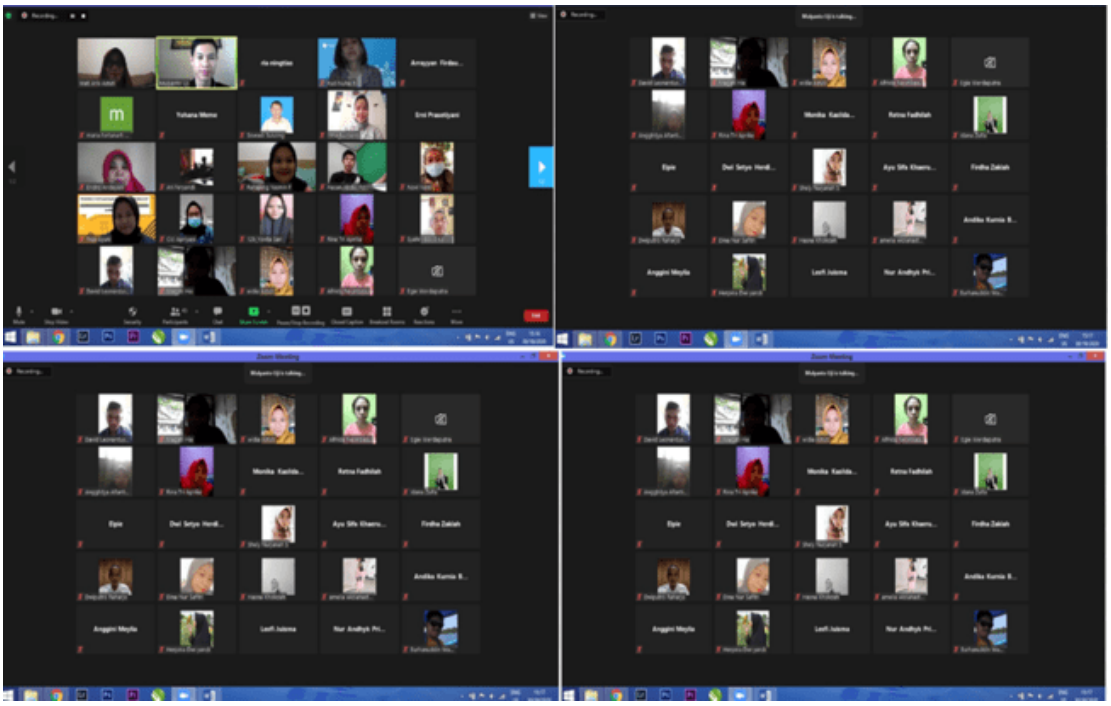

Figure 6 : Certificate and Presence of Audiences

DISCUSSION

The implementation of this community service activity aligns closely with existing research on the role of technology in improving the accounting practices of Micro, Small, and Medium Enterprises (MSMEs). As highlighted in the Introduction, MSMEs are critical to Indonesia's economy, contributing significantly to employment and economic growth. However, as research has shown, many MSMEs face challenges in adopting proper accounting practices, primarily due to limited financial resources and a lack of knowledge (Muslim, 2022; Achadiyah, 2019). This community service program aimed to address these challenges by introducing MSMEs to digital accounting tools that can simplify

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financial record-keeping and improve tax compliance.

The lecture sessions delivered by Endro Andayani and Erni Prasetiyani were consistent with the findings of previous studies that emphasize the importance of financial literacy and the use of technology in improving tax compliance among MSMEs (Putranto & Ariani, 2020). Studies indicate that MSMEs with limited knowledge of accounting systems are less likely to comply with tax regulations, leading to lower tax contributions from this sector (Sibarani et al., 2024). By providing training on basic accounting principles and demonstrating how to apply them through mobile technology, the webinar aimed to bridge the knowledge gap, making financial management more accessible for MSME owners.

The tutorial session by Ibu Puji Nuha R from Paper.id, which demonstrated the use of Android-based applications for accounting, further supports the findings of recent research on the potential of mobile technology in streamlining accounting processes. Research shows that MSMEs, especially small businesses with limited resources, prefer using mobile devices for accounting tasks due to their accessibility and ease of use (Erin, 2021; Gunarti et al., 2022). The hands-on demonstration of the Android-based application reinforced this point, showing participants how they could automate transactions such as creating sales invoices, managing inventory, and generating financial reports—tasks that would otherwise require time-consuming manual effort.

Additionally, studies such as those by Muslim (2022) and Sibarani et al. (2024) highlight the significant impact of digital tools on tax compliance. By using digital platforms for accounting, MSMEs can more easily track their financial transactions, evaluate their business performance, and ensure timely and accurate tax reporting. The automated features of the mobile application, such as automatic journal entries generated from activities like invoicing and stock management, reduce the risk of human error and enhance the accuracy of financial reports. This aligns with the findings of Putri et al. (2021), who demonstrated that MSMEs that adopted mobile accounting solutions were better able to comply with tax regulations and improve their financial transparency.

The Q&A session at the end of the webinar further reinforced the need for continued education and support. As noted by Rahmana (2009), information technology can significantly enhance MSME operations, but its successful adoption depends on effective training and consistent follow-up support. The questions raised by participants during the session indicated a strong interest in learning more about how to apply these tools in their businesses, suggesting that there is a real demand for further education on digital accounting practices.

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In line with the Preliminary Survey findings, many MSME owners initially struggled with manual bookkeeping, leading to difficulty in tracking profits and losses, and a lack of awareness about their tax obligations (Sari et al., 2022). The tutorial session on Android-based accounting offered practical solutions to these problems by demonstrating an efficient, mobile-friendly system that MSMEs can use to streamline their accounting and tax reporting processes. The positive response from participants supports the findings of Putranto & Ariani (2020), who observed that MSMEs with access to digital tools are more likely to adopt proper accounting systems and, as a result, improve their tax compliance.

This community service program highlights the potential of digitalization in accounting to overcome the barriers faced by MSMEs in Indonesia, particularly those related to limited resources and knowledge. The successful implementation of this program not only provided MSMEs with practical tools for financial management but also increased their awareness of the importance of proper accounting in business growth and tax compliance.

CONCLUSION

Micro, Small, and Medium Enterprises (MSMEs) are often associated with a lack of awareness regarding the importance of proper bookkeeping in business operations. This gap in knowledge naturally hinders their ability to maintain financial records effectively. In many cases, MSME owners not only lack the understanding of proper accounting but also face limitations in the resources necessary to carry out business accounting activities. The recognition of the importance of bookkeeping typically arises only when entrepreneurs are required by external institutions to present financial reports, or when they encounter situations where accounting is a necessary component, such as when applying for business loans. Many small business owners are still unaware of the critical role financial record-keeping plays in the sustainability and growth of their businesses.

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initiative.

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