

Transformation of Local Coffee MSME Financial Administration through Digitalization Assistance for Financial Recording

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ARTICLE INFO	ABSTRACT
Keywords: <i>MSMEs; financial digitalization; financial recording.</i>	Digital transformation has become one of the challenges faced by Micro, Small, and Medium Enterprises (MSMEs), particularly in the aspects of administrative management and financial recording. Kopi B'Heula MSME has significant business development potential; however, it still faces challenges in implementing a structured digital-based financial recording system. This community service activity aimed to improve the capacity of MSME owners in managing financial records through the utilization of simple digital technology based on Microsoft Excel. The method applied in this activity was a participatory approach consisting of several stages, including partner condition identification, assistance planning, education, application usage practices, and evaluation of the implementation of the financial recording system. The mentoring activity involved MSME owners directly through the delivery of materials regarding the importance of financial recording, preparation of transaction formats, utilization of basic formulas, and preparation of simple financial reports. The results of the activity indicate an improvement in partners' understanding and skills in conducting financial recording in a more systematic and digitalized manner. The implementation of Microsoft Excel assisted MSME owners in managing transactions, improving administrative organization, and supporting business evaluation processes. This activity is expected to serve as an initial step in encouraging MSME independence through improving digital financial literacy and strengthening business governance.

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Introduction

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in supporting community economic growth through job creation, income generation, and the strengthening of local economic potential (Dewi, 2023). The rapid development of digital technology has encouraged MSME actors to transform various aspects of business management, not only in marketing processes but also in administration and financial recording. Digitalization of business management has become an important factor in enabling MSMEs to improve efficiency, expand market access, and establish more sustainable business management practices (Khodijah & Sitha, 2025).

One of the important aspects in MSME development is the ability to conduct systematic financial recording. Proper financial recording can help business owners understand their financial condition, identify business progress, and serve as a basis for decision-making (Fadila, 2023). However, in practice, many MSME actors still experience difficulties in implementing financial recording, particularly due to limited understanding of digital-based financial administration and the lack of utilization of simple technology in business activities (Nasution et al., 2024).

Kopi B'Heula MSME is a community-based business unit engaged in the processing and marketing of local coffee products. As a business with growth potential, business administration management becomes an important aspect that needs attention to ensure that production and marketing activities can operate more effectively. Based on the initial identification of partner conditions, business transaction recording still requires improvement, particularly in terms of digitalization. Limited understanding of digital tools has become one of the challenges in preparing financial reports that are more structured and easier to use as a basis for business evaluation.

These challenges indicate the need for assistance in improving digital financial literacy among MSME owners (Pratama, 2025). The utilization of simple applications such as Microsoft Excel can serve as an alternative solution because it provides features that support transaction recording, data processing, and practical financial report preparation (Natsir & Waani, 2023). The use of accessible and user-friendly technology represents an appropriate approach for business actors who are still in the early stages of digital adaptation.

The selection of Kopi B'Heula MSME as the subject of this community service activity was based on its business potential and the need to improve business administration management capacity. Through digitalization assistance for financial recording, MSME owners are expected to improve their skills in managing business transactions, preparing more organized financial reports, and developing a recording system that supports business sustainability (Cahyono, 2025).

This community service activity focuses on improving MSME capacity in implementing digital financial recording through Microsoft Excel. The expected social change from this activity is increased awareness and ability among business

owners to manage finances in a more transparent, effective, and organized manner (Rozak et al., 2025). Through the implementation of a digital financial recording system, MSMEs are expected to strengthen business governance and become better prepared to face the development of a technology-based economy.

Method

This community service activity was conducted using a participatory approach involving partners as active participants in the processes of problem identification, activity planning, and solution implementation. The participatory approach was applied to ensure that the program corresponded with the actual needs and conditions of the partners, allowing the results of the activity to be implemented sustainably (Dhanias et al., 2024).

The subjects of this community service activity were the owners of Kopi B'Heula MSME, which operates in the processing and marketing of local coffee products. The activity was conducted at the production site of Kopi B'Heula MSME located in Sindangheula Village. The selection of this partner was based on the results of the initial identification, which indicated the need to improve financial administration management capacity, particularly in implementing digital-based transaction recording.

The activity planning process began with observation and identification of partner conditions to determine the existing business management and financial recording system. At this stage, communication was established with MSME owners regarding financial recording processes, challenges encountered, and the requirements needed to support business management. The results of this identification became the basis for developing an assistance strategy through education and practical training in utilizing simple digital media for financial recording.

The implementation method applied in this activity consisted of education, mentoring, and direct practice. The educational method was conducted through the delivery of materials regarding the importance of financial recording for business sustainability. Subsequently, the mentoring process was carried out by providing guidance to partners in preparing financial recording formats using Microsoft Excel. Direct practice was conducted to enable MSME owners to operate the developed recording template and independently record business transactions (Triani & Ainy, 2024).

The stages of the community service activity were conducted as follows:

1. Preparation and Problem Identification Stage

The initial stage was conducted through observation of business conditions and discussions with Kopi B'Heula MSME owners. This activity aimed to obtain an overview of the existing recording system and determine appropriate assistance needs.

2. Assistance Program Planning Stage

Based on the identification results, assistance materials and media were prepared in the form of a digital financial recording template using Microsoft Excel. The format was designed by considering ease of use for MSME owners.

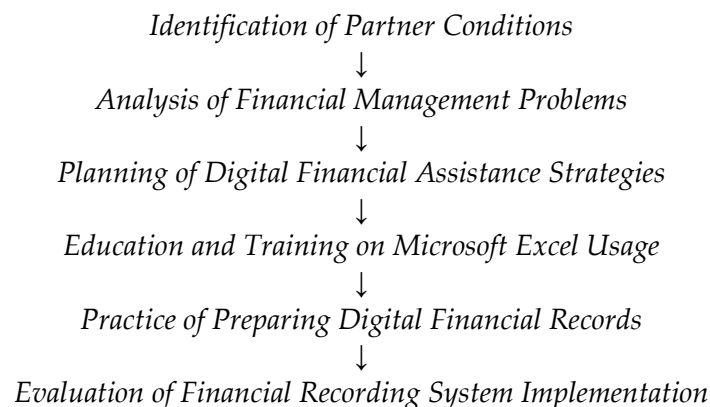
3. Implementation of Assistance Activities

The activity was carried out through the delivery of materials related to basic financial recording, introduction to Microsoft Excel features, preparation of transaction formats, utilization of simple formulas, and preparation of monthly financial reports.

4. Evaluation and Follow-up Stage

Evaluation was conducted by observing partners' understanding and ability to use the financial recording template. This stage aimed to determine the capability of partners in implementing the digital recording system and identify further development needs.

The implementation flow of the community service activity can be illustrated as follows:



Through these stages, the activity is expected to improve MSME owners' skills in conducting digital financial recording and encourage more effective and structured business management (Wijaya et al., 2024).

Results and Discussion

Digitalization Assistance Process for MSME Financial Recording

The community service activity conducted with Kopi B'Heula MSME focused on improving business owners' capacity in managing financial administration through the implementation of digital financial recording. Based on the initial identification results, the partner had already conducted production and marketing activities; however, the financial transaction recording process still required improvement to become more structured and easier to use as a basis for business evaluation.

This issue became the foundation for implementing assistance activities through education and practical training in using Microsoft Excel as a digital financial recording medium. The selection of this platform was adjusted to the partner's condition, which required a simple, easy-to-understand system that could be implemented independently without additional costs (Gemiartha et al., 2025). The use of technology that matches user capacity is an important factor in the success of digital transformation processes among MSMEs.



Figure 1. Initial observation of Kopi B'Heula MSME management

The activity began with the delivery of an understanding regarding the importance of financial recording in business management. At this stage, MSME owners were provided with an understanding of the function of transaction records, classification of income and expenses, and the benefits of financial reports for business sustainability. This educational activity aimed to build awareness that financial recording does not merely function as transaction documentation but also as a tool for business control and planning (Kamalia et al., 2025).

The activity continued with technical assistance on the use of Microsoft Excel. Partners were guided in preparing transaction recording formats, including income recording, expense recording, and periodic financial recapitulation. The assistance also included an introduction to basic Excel formulas that could support more effective data processing (Handayani et al., 2025).

Through direct practice, Kopi B'Heula MSME owners began to understand the process of preparing simple financial reports. The provided recording template became an initial instrument to assist partners in transitioning from manual recording methods to digital-based financial recording. This process indicates that practical approaches are easier to accept because partners can directly apply the materials according to their business needs.

Changes in Partner Capacity and Awareness

The results of the activity indicate an improvement in partners' understanding of the importance of systematic business financial management. Prior to the mentoring activity, transaction recording had not been fully implemented using a structured digital format. After the mentoring process, partners gained knowledge

regarding the preparation of financial records using Microsoft Excel as a supporting tool for business administration.

The changes that occurred were not only reflected in technical skills but also in the increased awareness of business owners regarding the importance of financial governance. Partners began to understand that well-organized financial records can help them identify business conditions, control cash flow, and serve as a consideration in determining business development strategies.

This transformation aligns with the concept of community empowerment, which emphasizes improving the capacity of individuals and groups to independently manage their available resources (Mudrikah et al., 2024). Mentoring activities that actively involve partners can create a collaborative learning process, allowing communities not only to become recipients of benefits but also to develop the ability to continue implementing the introduced practices independently (Olimsar et al., 2024).



Figure 2. Practice of preparing digital financial records using Microsoft Excel

Furthermore, the implementation of digital financial recording represents a form of MSME adaptation to the development of a technology-based economy. Digitalization of business administration can improve efficiency, recording accuracy, and support better decision-making processes. Well-documented financial management can also increase MSME readiness in developing their businesses, including accessing future cooperation opportunities and financing possibilities.

Program Sustainability Impact

This mentoring activity resulted in changes through the formation of new habits in business administration management, namely the utilization of digital media as a tool for recording transactions. Although the implementation of the system is still at an early stage, the use of Microsoft Excel templates serves as an initial step toward more modern and organized business management.



Figure 3. Documentation of mentoring activities with Kopi B'Heula MSME managers

The sustainability of the program is expected to be achieved through partners' consistency in conducting periodic transaction recording and further developing the business administration system according to MSME needs (Asadi & Sukurman, 2025). With improved digital financial literacy, Kopi B'Heula MSME owners have greater opportunities to enhance business management effectiveness and strengthen the competitiveness of local coffee products.

Conclusion

The community service activity through digitalization assistance for financial recording at Kopi B'Heula MSME demonstrates that improving business owners' capacity in utilizing simple technology can serve as an initial step in strengthening MSME governance. The main issue identified, namely the lack of optimal implementation of digital-based financial recording, was addressed through educational approaches and direct practice using Microsoft Excel as a medium for business transaction recording.

The mentoring process showed improvements in partners' understanding and skills in managing financial administration. MSME owners began to understand the importance of systematic transaction recording, income and expense management, and the preparation of simple financial reports as part of business decision-making. This indicates that community empowerment processes do not only focus on providing technical solutions but also on building partners' awareness and independence in managing their business potential.

Theoretically, this activity strengthens the concept of community empowerment, which positions communities as active subjects in the transformation process. Mentoring activities conducted through knowledge transfer, partner involvement, and direct practice were able to encourage the development of new capacities in responding to the demands of business digitalization. The transformation from conventional recording methods to digital recording represents a form of MSME adaptation to the development of a technology-based economy.

As a follow-up effort, Kopi B'Heula MSME owners are encouraged to consistently implement digital financial recording and continue developing their

administrative systems according to business needs. In addition, further assistance is needed in other aspects, such as digital marketing strategy development, product quality improvement, and more professional business management, so that MSME competitiveness can continue to grow.

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