

IMPLEMENTATION OF THE BUKUWARUNG APPLICATION FOR FINANCIAL RECORD-KEEPING AT SOTO AYAM LAMONGAN RADEN INTAN

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Abstract. MSMEs in the Food and Beverage (F&B) sector are a vital part of the local economy because they directly address community needs, create jobs, and generate daily revenue. However, MSME businesses often encounter various obstacles, particularly in the financial recording process. This article discusses community empowerment through the digitalization of business records for a soto stall in Malang City using a mobile application. This empowerment approach aims to increase the business owner's understanding of the importance of recording transactions, separating personal and business finances, managing raw material inventory, and preparing simple digital financial reports. Digitalizing records through a mobile application is expected to help the soto stall owner record stock purchases, sales transactions, operational expenses, and profit calculations more easily, quickly, and accurately. In addition to improving administrative efficiency, this activity serves as a form of empowerment by encouraging business owners to become more independent in data-driven decision-making, enhancing digital financial literacy, and strengthening the competitiveness of micro-businesses amidst technological advancements. Thus, digitalizing records is not merely a technical solution but also a community empowerment strategy to support the sustainability of small culinary businesses in Malang City.

Keywords: bukuwarung application, digitalization, financial recording, financial transactions

Abstrak. UMKM yang bergerak di bidang makanan dan minuman (F&B) merupakan salah satu bagian penting dari ekonomi lokal dikarenakan mereka berhubungan langsung dengan kebutuhan masyarakat sekitar, pembuatan lapangan kerja baru, serta perputaran pendapatan harian. Namun bisnis UMKM masih sering menghadapi berbagai kendala, antara lain proses pencatatan finansial UMKM tersebut. Artikel berikut ini membahas mengenai proses pemberdayaan masyarakat melalui digitalisasi pencatatan usaha pada warung soto di Kota Malang dengan memanfaatkan aplikasi di handphone. Pendekatan pemberdayaan diarahkan pada peningkatan pemahaman pemilik usaha terhadap pentingnya pencatatan transaksi, pemisahan keuangan pribadi dan usaha, pengelolaan stok bahan baku, serta penyusunan laporan sederhana secara digital. Digitalisasi pencatatan melalui aplikasi handphone diharapkan dapat membantu pemilik warung soto mencatat pembelian stok, transaksi penjualan, pengeluaran operasional, serta perhitungan keuntungan secara lebih mudah, cepat, dan akurat. Selain meningkatkan efisiensi administrasi usaha, kegiatan ini juga menjadi bentuk pemberdayaan karena mendorong pelaku usaha agar lebih mandiri dalam mengambil keputusan berbasis data, meningkatkan literasi keuangan digital, dan memperkuat daya saing usaha mikro di tengah perkembangan teknologi. Dengan demikian, digitalisasi pencatatan bukan hanya menjadi solusi teknis, tetapi juga strategi pemberdayaan masyarakat untuk mendukung keberlanjutan usaha kecil kuliner di Kota Malang.

Kata Kunci: aplikasi bukuwarung, digitalisasi, pencatatan keuangan, transaksi finansial

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) engaged in the culinary sector play an important role in supporting economic activities within local communities, as these businesses are directly connected to people's daily needs and contribute to employment creation, particularly MSMEs operating in the food and beverage (F&B) sector (Kurniawan & Jaelani, 2026). These businesses also contribute to the circulation of daily income in the areas where they operate, as MSMEs are able to stimulate the local economy and support household income.

However, MSMEs still frequently encounter various challenges in managing their businesses, particularly when management processes are conducted simply or manually. These challenges are especially evident in recording raw material purchases, sales transactions, and financial calculations (Rahmah et al., 2026). Such manual business management may result in financial transaction data being poorly organized, making it difficult for business owners to monitor cash flow, determine business profits or losses, estimate tax obligations, assess business development, and prevent the mixing of personal and business finances (Hamzah et al., 2024). Small businesses are also often not supported by adequate administrative systems. Previous community service studies have shown that MSME owners often struggle with financial record-keeping because of limited digital financial literacy, habitual use of manual bookkeeping, and insufficient understanding of mobile-based financial recording applications (Yusanto 2022; Ayuningtyas & Utomo 2023; Muhammad et al. 2025).

This program was implemented at Soto Ayam Lamongan Raden Intan, a micro-scale culinary business in Malang City that sells chicken soup (soto ayam) and complementary dishes through daily transactions. Based on initial observations and interviews conducted by the team, the main problem the business faced was that the owner handled financial management directly (Deakins et al., 2002). The business was initially established by the owner as a stepping stone after leaving a previous job while seeking a new employment opportunity. Over time, however, the business continued to develop and eventually became a new and sustainable source of employment for the owner (Kaften et al., 2023).

The business has experienced relatively rapid growth due to its strategic location near various public facilities, including bus and public transportation terminals, hotels, lodging facilities, gas stations, workshops, retail stores, courier and logistics services, banking facilities, and several educational institutions ranging from preschool to university level (Rai et al., 2022). Nevertheless, records of raw material purchases, sales, operational expenditures, and inventory have not yet been maintained using a standardized recording format. Some information is still recorded on loose sheets of paper, while other information relies solely on memory. In addition, business finances have not been consistently separated from household finances (Kaye et al., 2014).

Table 1. *Initial condition of the partner's financial management*

Aspect	Initial Condition	Impact on Business Management
Sales Turnover	Sales have not been recapitulated on a daily or monthly basis; sales volume is only estimated based on cash receipts.	Sales performance cannot be monitored periodically.
Operational Costs	Purchases of chicken, spices, LPG, electricity, and transportation expenses have not been categorized or routinely recorded.	The actual amount of business expenses is difficult to determine.
Business Profit	Profit has not been calculated regularly based on the difference between revenue and expenses; profit is still estimated by the owner.	The owner does not have an accurate basis for assessing business profitability.
Raw Material Inventory	No regularly updated inventory records are available.	The owner has difficulty matching available raw materials with sales.
Recording Practices	Records are maintained using loose sheets of paper and memory without a standardized format; business and personal cash have not been consistently separated.	Records are at risk of being lost, incomplete, and difficult to trace or review.

Initial nominal data on sales turnover, operational costs, and business profit were not available because the partner did not maintain consistent transaction records prior to the implementation of the program. The absence of such data represents an important initial condition, as it indicates that the owner did not have an adequate basis for periodically

comparing revenue, expenses, profit, and changes in inventory. Digital financial record-keeping applications can assist MSME actors in recording income, expenses, accounts receivable and payable, inventory, and business reports in a more structured manner (Alfiah et al., 2023). Previous community service programs have demonstrated that applications such as BukuWarung and similar applications can facilitate bookkeeping because transactions can be stored, reviewed, and calculated through mobile devices (Aprilia & Wafa, 2023; Muhammad et al. 2025).

Low digital financial literacy and technical limitations in financial recording remain challenges for MSMEs. Business owners often mix personal and business finances, have difficulty preparing simple cash flow reports, and do not fully utilize available digital applications. Structured digital financial recording can help MSMEs manage income, expenses, receivables and payables, inventory, and financial reports more effectively (Damanik et al., 2025; Monica et al., 2025). Previous community service programs have shown that applications such as BukuWarung can improve transaction recording and financial management compared with traditional methods (Nasyiah and Nandiroh 2025; Aprilia and Wafa 2023; Muhammad et al. 2025; Rahman Hakim et al., 2024).

The digitalization of financial recording also serves as a community empowerment process through surveys, socialization, training, mentoring, and evaluation (Witi et al., 2025; Lailiyah et al., 2026). Unlike previous programs that primarily emphasized technical application use, this program integrates digital recording with consistent bookkeeping habits, separation of personal and business finances, inventory management, and one-month individual mentoring. Implemented at Soto Ayam Lamongan Raden Intan, which previously relied on paper records and memory, the program aims to strengthen the owner's ability to record sales, raw material purchases, and operational expenses; utilize reporting and inventory features; and evaluate business performance. Ultimately, BukuWarung is expected to support more accurate profit and loss calculations, better inventory management, improved financial literacy, and greater independence in managing the business (Yusanto 2022; Anwar et al. 2024; Muslim, Ridlo, and Hakim 2023; Wulandari, Utami, and Susanto 2026).

METHOD

Data collection and activity evaluation were conducted through observation, interviews, direct practice, and examination of transaction records, following approaches commonly used in community service activities to identify the conditions and development of program partners (Effendi, 2024; Afrida et al., 2026). Observation and interviews were used to identify the initial conditions, recording practices, and challenges faced by the partner in financial management. Direct practice was used to assess the partner's ability to record sales, raw material purchases, and expenditures using the BukuWarung application, while examination of transaction records was conducted to assess the implementation and consistency of financial recording following the training and mentoring activities.

The implementation method of this community service program was systematically designed through five interconnected main stages to ensure the successful digitalization of bookkeeping at the "Soto Ayam Lamongan Raden Intan" business. The program began with the Preparation and Partner Identification Stage, in which the community service team conducted a field survey, initial observations, and in-depth interviews with the business owner. This stage aimed to map the existing manual transaction flow, analyze specific challenges in cash management, and arrange the necessary permits and mutual commitment agreement (MoU) to ensure that the program was implemented with clear legal authorization.

After the initial data had been collected, the team proceeded to the Material Development and Preparation Stage. During this phase, the community service team developed a practical guide using BukuWarung and prepared supporting visual media, such as posters and educational leaflets. The materials and bookkeeping templates were specifically designed to adapt to the partner's level of financial literacy, including configuring features for recording accounts payable and receivable, daily culinary raw material expenditures, and the calculation

of the Cost of Goods Sold (COGS) for soto products to make them easier to understand and apply.

The program then proceeded to the Training and Socialization Stage, in which the community service team conducted an interactive face-to-face educational session directly at the partner's business location. During this stage, the business owner was guided through the process of downloading, registering, and configuring the business profile in the BukuWarung application using their smartphone. The team also provided real-life case simulations and direct practice in entering the day's actual transaction data from the soto business. This activity was intended to develop the partner's technical skills while strengthening their basic understanding of the importance of digital financial literacy.

To ensure program sustainability and minimize the risk of reverting to previous recording habits, the Individual Mentoring Stage was conducted periodically over a six-month period. Through onsite visits during the business's operating hours and an online consultation forum via WhatsApp, the team assisted the owner in correcting data-entry errors, classifying operational expenses that were frequently overlooked, and maintaining consistency in independently documenting every business income and expenditure transaction.

The program concluded with the Evaluation and Monitoring Stage. At this final stage, the team conducted a comprehensive assessment of the partner's level of independence in operating the BukuWarung application without external intervention. The evaluation also measured the impact of the digitalization process in terms of time efficiency, accuracy of profit calculations, and the percentage increase in business turnover following digitalization (Lastauskaite & Krusinskas, 2024). All monitoring results were compiled into a partner development report and a draft scientific publication as a form of accountability and as a reference for future business sustainability planning (Montesinos-Sansaloni et al., 2026).

RESULT AND DISCUSSION

The implementation of the community service program for the partner, Soto Ayam Lamongan Raden Intan, focused on transitioning from a traditional financial recording method based on memory to a digital recording system using the BukuWarung application. Prior to the implementation of the program, the business owner operated the food stall using conventional methods without structured transaction documentation (Shubina et al., 2022). This condition resulted in several persistent challenges, including the mixing of business operating funds with household expenses, the loss of records of daily expenditures, and uncertainty in calculating the business's net profit (Damanik et al., 2025).

As a transitional step toward technology adoption, the community service team first guided the partner in implementing manual daily stock and cash recording (Yuniarto & Siregar, 2025). This step was considered crucial for developing the partner's recording discipline while also serving as an offline backup in the event of technical problems with the digital device (Sumual et al., 2026). Once the manual recording foundation had been established, full digitalization using the BukuWarung application was implemented through face-to-face training and intensive onsite mentoring at the business location (Monica et al., 2025).



Figure 1. Socialization on the use of the bukuwarung application

Following the consistent implementation of the program, significant changes were observed in the financial management of “Soto Ayam Lamongan Raden Intan.” The main indicators of success of this empowerment activity are described as follows:

Increased Regularity in Transaction Recording; The partner began recording business income and expenditures in a more structured manner through the BukuWarung application. Transactions such as daily sales, raw material purchases, LPG, electricity, and other operational expenses could be documented in the application.

Improved Financial Management Capacity; The partner was able to use BukuWarung to independently record and monitor business financial transactions. The recording process, which was previously conducted in a simple manner, became better documented and could be used as a basis for assessing the financial condition of the business.

Separation of Business and Personal Transactions: The partner began distinguishing transactions related to business activities from expenditures for personal needs. This change was reflected in the separate recording of business transactions in the application, making the business cash flow easier to monitor.

Greater Ease in Determining Business Profit: Income and expenditure data recorded in BukuWarung could be used to obtain information regarding business profits. The partner no longer relied solely on estimates but could review calculations based on the transactions entered into the application.

Utilization of Transaction Data for Business Evaluation; The partner began utilizing the transaction data available in BukuWarung to monitor sales and expenditure trends. This information could serve as a basis for evaluating operational activities and identifying business needs.

JANUARI 2025				
Tanggal	Keterangan	Masuk	Keluar	Saldo
1/1	Modal awal	2.000.000	-	2.000.000
2/1	beli bahan	-	350.000	1.650.000
2/1	gas 1 tabung	-	25.000	1.625.000
3/1	penjualan	450.000	-	2.075.000
3/1	beli ayam	-	200.000	1.875.000
4/1	listrik	-	20.000	1.855.000
4/1	penjualan	500.000	-	2.355.000
5/1	beli bahan	-	210.000	2.145.000
5/1	penjualan	480.000	-	2.625.000
6/1	gas 1 tabung	-	150.000	2.475.000
6/1	penjualan	530.000	-	3.005.000

FEBRUARI 2025				
Tanggal	Keterangan	Masuk	Keluar	Saldo
1/2	Modal awal	3.005.000	-	3.005.000
1/2	beli bahan	-	300.000	2.705.000
2/2	penjualan	520.000	-	3.225.000
2/2	gas 1 tabung	-	25.000	3.200.000
3/2	beli ayam	250.000	-	2.950.000

JULI 2025				
Tanggal	Keterangan	Masuk	Keluar	Saldo
1/7	Modal awal	4.250.000	-	4.250.000
1/7	beli bahan	-	320.000	3.930.000
2/7	penjualan	600.000	-	4.530.000
2/7	gas 1 tabung	-	25.000	4.505.000
3/7	beli ayam	-	270.000	4.235.000
4/7	Listrik	-	20.000	4.215.000

AGUSTUS 2025				
Tanggal	Keterangan	Masuk	Keluar	Saldo
1/8	Modal awal	4.800.000	-	4.800.000
1/8	beli bahan	-	310.000	4.490.000
2/8	penjualan	620.000	-	5.110.000
3/8	beli ayam	-	280.000	4.830.000
4/8	gas 1 tabung	-	160.000	4.670.000

SEPTEMBER 2025				
Tanggal	Keterangan	Masuk	Keluar	Saldo
1/9	Modal awal	4.900.000	-	4.900.000
1/9	beli bahan	-	330.000	4.570.000
2/9	penjualan	610.000	-	5.180.000
3/9	gas 1 tabung	-	25.000	5.155.000

Figure 2. Notes recorded in a notebook before the implementation of the bukuwarung application.

Nevertheless, the digital adoption process was not without challenges. The partner occasionally missed recording transactions immediately when the soto stall experienced peak hours with a high number of customers (Su & Yao, 2026). This tendency to postpone data entry posed a risk of data distortion due to forgotten transactions at the end of the day. In addition, the partner's initial limited understanding of basic accounting categories required regular and careful mentoring from the community service team (Asbaruna et al., 2026).

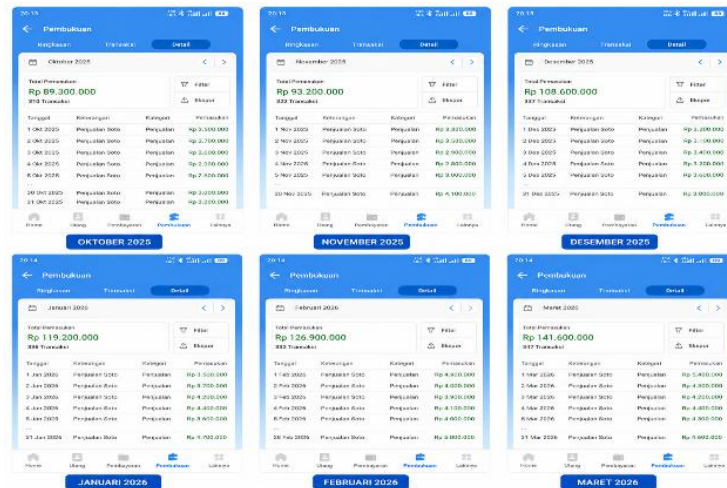


Figure 4. Results of implementing the bukuwarung application

The transition from intuition-based management to financial digitalization at “Soto Ayam Lamongan Raden Intan” demonstrates that improving financial literacy through digital applications plays a vital role in enhancing the performance of microenterprises. The adoption of the BukuWarung application simplifies the previously complex bookkeeping process into a more practical and user-friendly recording system (Monica et al., 2025). This approach is particularly relevant to traditional MSME operators, who often face time constraints and have limited formal educational backgrounds in accounting. From an operational efficiency perspective, the availability of systematically organized financial data within the application enables the owner to independently evaluate business expenditures (Khanyi et al., 2024). For example, by monitoring transportation costs and fluctuations in the prices of raw materials, the owner can identify inefficient cost components and consider alternative suppliers offering more competitive prices (Reiner et al., 2014). Such efforts can reduce operational expenses and ultimately contribute to an increase in the business’s profit margin.

Furthermore, the implementation of digital bookkeeping technology contributes to strengthening the competitiveness of Soto Ayam Lamongan Raden Intan amid increasingly intense competition in the culinary industry. Well-organized bookkeeping reflects more professional business management and supports data-driven decision-making. In the long term, consistent use of financial recording applications not only facilitates daily cash-flow management but also encourages the development of a stronger business mindset among microenterprise operators (Damanik et al., 2025). Moreover, the availability of structured digital financial records through BukuWarung can provide strategic benefits for business development. Well-documented financial data can strengthen the business’s position when the owner seeks access to financing or credit from formal financial institutions to support business expansion (Ihsan et al., 2025). Therefore, basic-level financial digitalization can be regarded as an important foundation for transforming traditional culinary businesses into more organized, independent, resilient, and competitive microenterprises (Christiana et al., 2026).

CONCLUSION

Based on the results of the community empowerment program, it can be concluded that the digitalization of financial recording processes through the BukuWarung application has

brought positive transformations to the operations of Soto Ayam Lamongan Raden Intan. The transition from paper-based manual recording to a digital platform has effectively addressed major administrative challenges, including the risk of losing transaction data, disorganized records of raw material stocks, and low accuracy in calculating daily profits and losses. Through intensive assistance and mentoring, the business owner has developed the capacity to record transactions systematically, quickly, and accurately using a mobile device.

Furthermore, the empowerment program successfully improved the digital financial literacy of the business owner, as demonstrated by the establishment of a new discipline in separating personal and business finances. This achievement has not only improved the technical aspects of bookkeeping but has also strengthened managerial capabilities, enabling the business owner to make more strategic business decisions based on the financial reports automatically generated by the application. Overall, this digital transformation represents a key strategy for strengthening the competitiveness and sustainability of local culinary MSMEs in Malang City in responding to economic challenges in the digital era.

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