Asian Journal of Community Services (AJCS)
Vol. 5, No. 6 2026: 477-492

Empowerment and Strengthening Accounting Training for Fashion MSMEs

Rousilita Suhendah[1*], Aurelia Janet Kwelju[2], Isuan Jayanti[3]
Universitas Tarumanagara
Corresponding Author: Rousilita Suhendah Rousilitas@fe.untar.ac.id

A R T I C L E I N F O

Keywords: Financial Reports, Profit and Loss Report, Financial Position Report

Received : 16, March
Revised : 18, May
Accepted: 20, July

A B S T R A C T

MSMEs require financial reports to enable them to make decisions regarding their profit performance and their ability to survive in the future. Most MSMEs, particularly those operating in the fashion industry, only use accounting to record sales transactions, without interpreting them in financial reports. The accounting system currently used by MSMEs is a single-entry system. MSMEs only record all sales and expenses on a cash basis in a cash diary. It makes it difficult for MSMEs to calculate their actual profits. This community service activity aims to enable MSME partners to prepare simple financial reports and manage their business finances. After the community service activity, MSME partners can prepare simple financial reporting, including statement of profit/loss, and statement of financial position.

DOI prefik: https://doi.org/10.55927/ajcs.v5i7.51
ISSN-E: 2962-1496
https://journalajcs.my.id/index.php/ajcs

INTRODUCTION

MSMEs are business sectors that have the ability to absorb labor and evenly distribute development results. As one of the productive businesses, MSMEs owned by individuals will have a huge impact on the economies of developing countries such as Indonesia (Yunia et al., 2021). Obstacles that occur for MSMEs in contributing to economic growth are limited raw materials, capital, labor competence, the use of information technology, high transaction costs and business competition. This obstacle forces MSMEs to be able to make wise and appropriate decisions so that business sustainability can be maintained and have the ability to compete in creating a competitive advantage.

Wise and appropriate decision-making by MSMEs requires financial and non-financial information as information. Financial statements are one of the financial information resulting from the accounting process that describes the company's financial condition (Sonjaya, Prasetianingrum, Pasolo, Ibrahim & Akbar, 2021) and a means to inform the company's activities to the parties using the financial statements (Hery, 2021). The financial statements of a business entity are used for decision-making, and evaluate the economic condition of an entity (Widyatuti, 2017).

MSME financial statements are beneficial for MSMEs themselves and other parties such as banks and the government. The preparation of financial statements is useful for finding out information on financial position, financial performance, capital changes, and cash changes each period (Mandey, Saerang & Pulung, 2018). The purpose of preparing financial statements is to present financial data information for financial statement users as economic decision-makers (Sari, 2017). The preparation of proper and accurate financial statements can help make the right decisions, and is expected to help business actors/MSME owners to develop their businesses.

Financial Accounting Standards for Micro, Small, and Medium-sized Enterprises (SAK-EMKM) is a Financial Accounting Standards that has a relatively simpler nature. Financial Accounting Standards for Micro, Small, and Medium-sized Enterprises (SAK-EMKM) makes it easier for MSME owners/actors to understand and compile financial statements (Onasis, Listihana, & Aquino, 2017; Raflis, Wijaya, Nini, & Rahmi, 2019)

Fortune Season Collection is a partner of community service activities that sell women's fashion products of all ages, both teenagers, adults and the elderly (Figure 1) facing the problems that are the basis for the community service team to carry out this service activity.

Figure 1. PKM Activity Partners

From the results of interviews and observations conducted by the community service team, information was obtained that there is still a lack of knowledge of financial recording and financial management of MSMEs in accordance with Financial Accounting Standards for Micro, Small, and Medium-sized Enterprises. The owner still mixes the calculation of personal financial expenses and business finances. This makes the owner unable to calculate the results of the business profit and loss obtained during the end of the period. Recording transactions such as sales, purchases and operations is also still not done properly. The owner still records fashion sales simply by recording them in the sales diary. All sales and cash expenditure transactions are made into one in the diary.

From the results of the surveys, interviews and observations carried out, an overview of the problems experienced by community service partners was obtained. These problems are related to the management of business finances and personal finances that have not been separated and are still one. The owner has not separated the financial management. Another problem is the calculation of profit/loss which is measured by subtracting the amount of cash receipts by cash expenditures during the end of the period. The owner feels that applying accounting and making financial statements requires considerable time, effort and cost so this reason makes him ignore the need to make financial statements. In fact, the application of accounting that starts from recording, journaling, and making financial reports makes it easier for MSMEs to know the financial condition of their business and have the ability to plan the right financial strategy in the future (Permatasari & Indriastuti, 2023).

In general, MSMEs argue that MSMEs can run smoothly without accounting. But in fact, it can be said that MSMEs are experiencing stagnation in development and even declining their performance. This makes MSMEs also have difficulty in showing the amount of assets, debts and capital they have. The problems faced by MSMEs are a real challenge that requires a structured solution through educational approaches, training, and motivation (Pratama et al., 2025).

Community service activities carried out by the community service team aim to empower and train MSME owners to have skills in financial management and financial report preparation for MSMEs, especially MSMEs that sell fashion. Therefore, the empowerment and strengthening activities carried out are in the form of training that integrates technical knowledge, new insights into MSME accounting and the implementation of accounting recording for community service partners.

Accounting according to Harrison, Horngren, Thomas, Tietz & Suwardy (2018) has the meaning of an information system. measuring business/business activities, processing data into information in the form of reports, and communicating the results of business activities to decision makers. Meanwhile, Kieso, Weygandt, & Warfield (2019) explained that accounting can be divided into three basic activities, namely the activities of recording, identifying, and communicating an entity's economic activities to interested parties.

IMPLEMENTATION AND METHODS

This Empowerment and Strengthening Accounting Training for Fashion MSMEs is an integral part of community service activities which aim to disseminate, and apply science and technology for the advancement of society. This is done to improve the ability of MSMEs to overcome and solve various problems, and challenges faced. This community service activity includes the implementation of educational sessions that focus on financial management and accounting recording for the preparation of financial statements. The purpose of this activity is to ensure that MSME owners can prepare financial statements effectively, thereby contributing to business sustainability.

The community involvement initiative in this case is fashion MSMEs using the Participatory Action Research (PAR) approach. The PAR method can be felt directly by MSMEs when MSMEs are involved in the implementation of community service activities. The basic construction of PAR is guided by the principle of sustainability and independence (Siswadi & Syaifuddin, 2024). Figure 2 shows that the position of PAR is in an intersecting position of three types of research, namely; Participation, action and research.

Figure 2. PAR Diagram

The concept of PAR explains that MSMEs are expected to find solutions to the problems faced based on the experience gained from community service mplementation activities and the community service team as facilitators who provide training, and input on problems faced by MSMEs. The PAR methodology aims to improve and change the understanding of community service partners that have a direct impact on MSMEs themselves, by utilizing the knowledge and experience of MSMEs (Khayati, Purwanto & Mustofa, 2021).

The application of PAR in this community service program facilitates and collaborates with partners (Dudgeon, Scrine, Cox & Walker, 2017). Fortune Season Collection as a partner contributes to providing information about the business, and sharing financial data. Mitra also provides a place for the implementation of this community service activity in its store room in West Jakarta. Fashion MSME partners also learn to make financial reports after partners gain accounting knowledge to prepare financial statements.

PAR has two objectives, namely to obtain knowledge and real actions that are beneficial to MSMEs, namely in the form of actions (Cockerham, 2023; Malta-Silva, 2017; Stillman 2013). The second goal is to educate MSMEs through development and use the knowledge gained from training experiences to overcome the problems that occur. Experience can produce valid and applicable knowledge.

The type of community service activity carried out by the community service team at community service partners, namely Fortune Season Collections, is by organizing training and education in the form of counseling on accounting materials to make financial reports with EMKM standards. This community service activity is carried out offline, namely in the form of scheduled face-to-face meetings which are divided into two meeting sessions. community service activities have been carried out on Saturday. This community service activity has a target so that the goals of community service activities are achieved, namely Fortune Season Collections business owners can make MSME financial reports with EMKM standards and are able to manage MSME finances well so that their MSME businesses can see and know the amount of profit earned and be able to continue to survive.

Community service engagement activities carried out at community service partners, namely MSMEs Fortune Season Collections, were carried out offline for 2 times. Each activity session is carried out for approximately 2 hours. At the first meeting, the division will be carried out as follows, namely the first 50 minutes will be explained first about the financial and business management of MSMEs, the next 50 minutes will be explained accounting to record every EMKM standard transaction that occurs in MSMEs, the remaining 20 minutes will be with a question and answer session or discussion. At the second meeting, it will be explained about the preparation of MSME financial statements on transactions that occur in MSMEs in the current period.

Before the training implementation activities are held, the community service team will provide modules on business financial management materials and the preparation of financial statements with EMKM standards. The provision of modules is intended so that MSME owners who are community service partners can learn more and can be a reference in terms of making financial reports easily. The training activity on education on the preparation of EMKM standard financial statements carried out by the community service team will be divided into the following stages: the first stage of this community service activity is for the community service team to provide simple modules on simple and business financial management materials, as well as the preparation of EMKM standard financial statements. The provision of this module is carried out so that MSME owners can read it first so that there is no gap that is too wide between the community service team that provides counseling and community service partners. In the second stage, the implementation of community service activities consisted of two meetings. It is hoped that this community service activity can make MSME owners not find it difficult to make MSME financial reports with EMKM standards.

RESULTS AND DISCUSSION

Community service activities were carried out by the community service team with the owner of Fortune Season Collections at a store located in West Jakarta. The Implementation of SAK-EMKM in the Preparation of Fashion MSME Financial Statements was carried out twice, namely on March 14-15, 2026 at community service partner places. This community service activity was followed by a positive response and high appreciation from MSME owners. The training activity on the Implementation of SAK-EMKM in the Preparation of Fashion MSME Financial Statements was carried out in three stages. The first stage of community service activities carried out by the community service Team is to conduct interviews with MSME owners to get initial information about the fashion sales business they manage and financial records that have been carried out by the owners. This initial information is needed to gain an understanding of the extent to which the owner conducts financial recording for the fashion business he manages. The training on the preparation of fashion MSME reports is selected and determined by the community service Team so that fashion business owners can understand, record and make financial reports of the fashion business they manage.

The second stage is that the community service team will create modules and ppt on the preparation of fashion MSME financial statements to record fashion business financial transactions in a language that is easy, simple, and quickly understood by fashion MSME owners. The third stage of community service activities is that the community service team provides training and education on the preparation of fashion business financial statements. At this stage, the community service team together with fashion business owners directly implemented in recording fashion business finances and making fashion MSME financial reports. The accounting training provided by the community service team to MSME partners is to explain the definition of financial accounting, the function of financial accounting, the definition and purpose of financial statements, the principles of revenue recognition, costs and financial reporting, types of financial reports, and examples of making financial statements journals and preparing Fashion MSME financial statements.

Definition of Financial Accounting according to Saraswati, Putra & Irawan. (2019). is the process of conveying information about the financial condition and future of an entity as a whole, which is used as a consideration in decision- making. In fashion MSMEs, accounting focuses on recording sales, purchases, and operational expenses (Figure 3). Irmawati et al. (2022:2) also stated that accounting is related to the preparation of financial statements for parties outside the company, such as shareholders, investors, creditors, and the government. Accounting is also related to recording, measuring, and reporting the company's finances on a regular basis.

Figure 3. Definition of Accounting

The purpose of financial statements is to present information about financial position and business performance that is useful for all parties involved in economic decision-making. Financial statements are a form of accountability from the managing party for the resources provided.

The function of financial accounting (Munawar et al, 2021) has the following roles: 1) to find out the profits and losses that occur; 2) prepare financial statements to the company's management as a reference material in estimating future conditions; 3) share the profits or profits obtained; 4) supervising and controlling various activities; 5) help achieve the company's goals effectively; 6) supervise the activities of business units or companies, especially those related to financial transactions; 7) prepare a budget so that the targets that have been planned since the beginning of last year and future transactions can be achieved; 8) compiling accurate and complete information; 9) conducting mapping of company activities; 10) Simplify the evaluation process that can be considered in the company's future planning.

In Figure 4, accounting information is classified into financial data based on transaction type and entity. This classification is very important to facilitate understanding for business owners in understanding accounting information that helps stakeholders to analyze financial performance and position.

Figure 4 Accounting Objectives and Classification of Accounting Information

The principles of trading business accounting are divided into three broadly speaking, namely the principle of revenue recognition, cost measurement and the principle of financial reporting (Figure 5).

Figure 5 Principles of Business Accounting

The Revenue Recognition principle states that revenue should be recognized when goods or services have been delivered to customers, not when they are paid. This shows that the financial statements reflect the actual performance of a trading venture. The cost measurement principle explains that all costs associated with the purchase of merchandise or the processing of the production of goods must be recorded. Understanding the concept of costs or expenses will help trading business owners in controlling expenses. The principle of financial reporting is to regulate the accounting information presented and compiled by the entity. The preparation of financial statements must ensure consistency, transparency, and accountability. These three things give trust to stakeholders.

Financial statements are part of the accounting cycle. The accounting cycle consists of several stages such as proof of transactions, journals, ledgers, balance sheets before adjustments, adjustment journals, balance sheets after adjustments, financial statements, closing journals, and balance sheets after closing. The following is an example of a financial transaction journal that occurs with MSME partners in Table 1.

Table 1. Transaction Journal

Acount	**Debit (in thousands)**	**Credit (thousands)**
Cash	10.000	
Capital		10.000
Inventory	6.000	
Cash		6.000
Cash	2.000	
Sales		2.000
COGS	1.200	
Inventory		1.200
Accounts Receivable	1.500	
Sales		1.500
COGS	900	
Inventory		900
Electric Expense	200	
Cash		200

Source : Processed by the author

After the journal is made, a ledger is made that records financial transactions in MSMEs including transactions related to assets, debts/liabilities, income, and expenses that occur during a period. Table 2 is the ledger that has been created by MSMEs at the time of training.

Table 2. General Ledger

Cash			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Initial capital	10.000	-	10.000 D
Cash purchases		6.000	4.000 D
Cash sales	2.000		6.000 D
Electricity Expense		200	5.800 D
Accounts Receivable			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Credit sales	1.500	-	1.500 D
Inventory			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Purchase	6.000	-	6.000 D
Cash sales		1.200	4.800 D
Credit sales		900	3.900 D
Capital			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Initial capital		10.000	10.000 K
Sales			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Cash Sales		2.000	2.000 K
Credit Sales		1.500	3.500 K
Cost of goods sold			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Cash sales	1.200		1.200 D
Credit sales	900		2.100 D
Electricity Expense			
Description	D(thousands)	K(thousands)	D/K Balance(thousands)
Cash paid	200	-	200 D

Source : Processed By The Author

After the ledger is created, the next step is to create a balance sheet before adjustments consisting of the accounts that occur in the partner's financial transactions. At the time of this training, the community service team did not include adjustment journals, because adjustment journal material is a follow-up material that will be discussed specifically in other community service activities. Therefore, after making the balance sheet, the community service team provided a discussion on the preparation of financial statements. Table 3 describes the balance sheet before the adjustment made by the partner under the guidance of the community service team as in Table 3 below.

Table 3. Statement of Financial Position

Account	Account	Debit (thousands)	Credits (thousands)
Cash	Cash	5.800	
Accounts Receivable	Accounts Receivable	1.500	
Inventory	Inventory	3.900	
Capital	Capital		10.000
Sales	Sales		3.500
COGS	Hpp	2.100	
Electricity Expense	Electrical load	200	
Total	Total	**13.500**	**13.500**

Source : Processed By The Author

The financial statement component in SAK-EMKM consists of balance sheets, income statements, and notes on financial statements. The Profit and Loss statement based on SAK-EMKM includes income and expenses. The subtraction between income and expenses indicates the amount of profit earned by an entity. The Notes to the Financial Statements consist of a summary of accounting policies, a statement that the financial statements have been prepared in accordance with the SAK-EMKM, as well as additional information regarding important and material transactions.

Table 4, 5 and 6 are simple financial statements consisting of income statements, changes in equity, and financial position statements of community service partners of fashion businesses.

Table 4. Fashion Season Collections Profit and Loss Statement

Fashion Season Collections		
Profit/Loss Statement		
Period 30 March 2025		
	In thousands (000)	
Sales	3.500	
COGS	(2,100)	
Gross Profit		**1.400**
Operating Expenses		
Electricity Expenses	(200)	(200)
Income from Operations		**1.200**

Source : Processed By The Author

Table 5. Fashion Season Collections Statement of Changes in Equity

Fashion Season Collections		
Equity Change Report		
Period 30 March 2025		
	In thousands (000)	
Beginning Capital	10.000	
Net Income	1.200	
Ending Capital		**11.200**

Source : Processed by the author

Table 6. PKM Partner Financial Position Report

PKM Fashion Partners		
Equity Change Report		
30 Maret 2025		
	Dalam ribuan (000)	
Assets		
Cash	5.800	
Receivables	1.500	
Inventory	3.900	
Total Assets		**11.200**
Debt and Equity		
Debt		**0**
Equity		
Owner's Capital		**11,200**
Total Debt and Equity		**11,200**

According to Prihadi (2020:7), financial statements are the result of the process of recording all financial transactions carried out by an entity. Financial statements also show the extent of the company's performance. Kasmir (2021) states that financial statements reflect the company's condition on a certain date for the balance sheet and at a certain period for the income statement. Hery (2021) explained that financial statements are the final result of a series of recording processes and recalculations of business transaction data. In other words, financial statements are the result of an accounting process that can be used as a tool to convey financial information or company activities to interested parties.

Financial reports are very important for an organization, especially for MSMEs. Financial Statements are the final part of the accounting process that explains the company's financial condition to parties in need, and is used as a means of communication regarding financial data or company activities. For MSMEs, financial statements are a requirement if MSMEs want to get additional capital from banks or other financial institutions.

CONCLUSIONS AND RECOMMENDATIONS

The accounting training activity for Fashion MSMEs carried out by the community service Team can run well, smoothly and successfully. This community service activity aims to enable Fashion Fortune Season Collections business owners to be able to make fashion business financial statements. This community service activity opens the horizon of thinking and insight from MSME owners to be able to manage business finances that are separate from the owner's personal finances.

The provision of accounting training for MSMEs is specifically intended so that the owner of this Fashion MSME business can find out the amount of sales he has obtained during one period. This is because so far MSME owners have no financial records regarding the fashion sales business. Every sales activity has no records that are systematically recorded. The business owner only records every cash receipt and expenditure. This community service activity helps Fashion MSME owners to be able to make simple accounting records so that MSME owners can manage finances and make MSME financial reports.

This community service activity makes MSME owners understand and understand that financial management of the business should not be mixed with family financial management, because it will have an impact on the calculation of profit or loss obtained from business activities. It is hoped that the next community service engagement activities in this fashion business can be continued to calculate the cost of goods sold correctly. MSME owners also very much welcome the next community service engagement activity in their place for another time.

ACKNOWLEDGMENT

Thank you from the community service team to those who helped implement this community service activity from the beginning, middle to the end of the activity. The speech was addressed to the Head of the Research and Community Service Institute, Universitas Tarumanagara who has funded the service activities so that they can be carried out successfully. I would like to thank you to Mrs. Santi as the owner of the Fashion Fortune Season Collections for allowing the community service team to carry out community service activities well and smoothly.

REFERENCES

Cockerham, D. (2024). Participatory Action Research: Building Understanding, Dialogue, and Positive Actions in a Changing Digital Environment. Educational Technology Research and Development, 72(5), 2763-2791.

Dudgeon, P., Scrine, C., Cox, A., & Walker, R. (2017). Facilitating Empowerment and Self-Determination through Participatory Action Research: Findings from the National Empowerment Pproject. International Journal of Qualitative Methods, 16(1), 1–11. https://doi.org/10.1177/1609406917699515.

Harrison, W.T., Horngren, C.T., Thomas, C. W., Tietz, W.M ., & Suwardy, T. (2018). Financial Accounting Global Edition (11th ed.). Pearson.

Hery. (2021). Analisis Laporan Keuangan: Integrated And Comprehensive Edition. Jakarta: Pusat Gramedia Widiasarana Indonesia.

Irmawati, Frihatni, A.A., Melinda, Kumala, R., Ristiyana, R., Yulianti, M.L et al. (2022). Akuntansi Keuangan Tingkat Menengah (Edisi pertama). Eureka Media Aksara.

Kasmir. (2021). Analisa laporan Keuangan. Depok: PT Raja Grafindo Persada .

Khayati, M., Purwanto., & Mustofa, A. (2021). Pendampingan Program Perilaku Hidup Sehat Pada Masa Kenormalan Baru: Studi Kasus Di Desa Bangsri. Logista: Jurnal Ilmiah Pengabdian Kepada Masyarakat, 5(1), 173-179.

Kieso D., Weygandt J., & Warfield T.(2019). Intermediate Accounting(11th ed). Wiley.

Malata-Silva, J.H. (2017). Community Organizing Participatory Action Research (COPAR) in Curriculum Development. ASEAN Journal of Community Engagement, 1(1), 29-40. https://doi.org/10.7454/ajce.v1i1.58.

Mandey, M. J., Saerang, D. P. E., & Pusung, R. J. (2018). Studi Kualitatif tentang Manfaat dan Kerugian dalam Penyusunan Laporan Keuangan pada UD Mitra Pelita. Jurnal Riset Akuntansi Going Concern, 13(2), 589-598. https://doi.org/10.32400/gc.13.02.19918.2018.

Munawar, Trisna, Rolaskhi, S., Yuniarti, R., Setiorini, H., Suriani, et al. (2022). Teori dan Aplikasi Akuntansi Keuangan. Aceh, Penerbit:Yayasan Penerbit Muhammad Zaini.

Onasis, D., Listihana, W. D., & Aquino, A. (2017). Pelatihan Penyusunan dan Penyajian Laporan Keuangan untuk Usaha Mikro, Kecil, dan Menengah yang Berbasis Standar Akuntansi Keuangan (SAK) Entitas Tanpa Akuntabilitas Publik (ETAP) di Desa Muara Jalai Kecamatan Kampar Utara Kabupaten Kampar. Dinamisia – Jurnal Pengabdian Kepada Masyarakat, 1(1), 15-22. https://journal.unilak.ac.id/index.php/dinamisia/article/view/279/172.

Permatasari, D., & Indriastuti, M.(2023). Pelatihan Perencanaan Keuangan Bagi Ibu-Ibu Pengusaha UMKM Aisyiyah. Aksiologiya: Jurnal Pengabdian Kepada Masyarakat , 7(4), 624–633.

Pratama, R., Dania, I.A., Azzahra, A., Yusolina, R., Arafah, M., & Wandira, S.A., et al. (2025). Pelatihan Digitalisasi Marketing dan Teknologi Informasi untuk Santri Muhammadiyah Ki Bagus Hadikusumo. Aksiologiya: Jurnal Pengabdian Kepada Masyarakat, 8(2), 148 – 156. https://journal.um-surabaya.ac.id/Axiologiya/article/view/25317.

Prihadi, T. (2020). Analisis Laporan Keuangan, Konsep dan Aplikasi. PT.Gramedia Pustaka Utama. Jakarta.

Raflis, R., Wijaya, R. S., Nini, & Rahmi, Y. Y. (2019). Pelatihan Penerapan Akuntansi dan Pajak Pada Badan Usaha Milik Nagari Barokah Lamo Kabupaten Sijunjung. DINAMISIA - Jurnal Pengabdian Kepada Masyarakat, 3(Special Issue Juni), 85-89. https://doi.org/10.31849/dinamisia.v3i2.2873.

Saraswati, D., Putra , A., & Irawan. (2019). Akuntansi Keuangan Tinjauan IFRS. CV Andalan Bintang Ghonim.

Sari, D. I. (2017). Analisa Rasio Likuiditas Laporan Keuangan Pada Adira Dinamika Multi Finance Tbk. Jurnal Moneter, 4(1), 48-55. htps://ejournal.bsi.ac.id/ejurnal/index.php/moneter/article/view/1537/1245.

Siswadi, S., & Syaifuddin, A. (2024). Penelitian Tindakan Partisipatif Metode Par (Partisipatory Action Research) Tantangan dan Peluang dalam Pemberdayaan Komunitas. UmmulQura : Jurnal Institut Pesantren Sunan Drajat (INSUD)Lamongan, Vol. 19No. 02(Oktober,2024) | p. 111-125. https://ejournal.unsuda.ac.id/index.php/UQ/article/view/1174.

Sonjaya, Y., Prasetianingrum, S., Pasolo, M.R., Ibrahim, & Akbar, M.A.(2021). Pelatihan Penyusunan Laporan Keuangan Berdasarkan SAK EMKM Pada Penyedia]asa Waleng 's Kurir. MATAPPA :Jurnal Pengabdian Kepada Masyarakat, 4(2), 310-316.

Stillman, L. (2013). Participatory Action Research & Inclusive Information and Knowledge Management for Empowerment. ICTD 13 Proceedings of the Sixth International Conference on Information and Communications Technologies and Development: Notes-volume 2, 163-166). https://doi.org/10.1145/2517899.2517903.

Widyatuti, M. (2017). Ajar Analisa Kritis Laporan Keuangan. Surabaya: Jakad Media Nusantara.

Yunia, D., Muttaqin,G.F., Mulyasari,W., Astuti, K.D., Nofianti, N., Wahyudi, T. et al. (2021). Penyusunan Laporan Keuangan UMKM Berbasis Sak EMKM. Jurnal Warta Desa, 3(2), 102-108. https://doi.org/10.29303/jwd.v3i2.133.