

Assistance in Implementing an Accounting-Based Business Recording and Evaluation System for Coffee Shop MSMEs

Gde Deny Larasdiputra¹, Ni Putu Riski Martini²

^{1,2}Warmadewa University, Bali, Indonesia

Abstract

Micro, Small, and Medium Enterprises (MSMEs) in the creative industry sector, such as coffee shops, often face classic managerial challenges, particularly the absence of a systematic financial recording system, which directly contributes to uncertainty in business profitability. This participatory action research aimed to provide operational financial management assistance based on entrepreneurial accounting at Poison Coffee Shop in Denpasar. The program implementation consisted of several stages, including socialization, intensive training through on-the-job training, implementation of a technology-based product in the form of an integrated spreadsheet-based simple accounting information system, periodic mentoring, and sustainability evaluation. In addition, the program integrated an experiential learning approach by actively involving students at the partner's business location. The results of the mentoring program indicated a transformation in the partner's management practices from conventional recording to structured digital bookkeeping, with daily transaction recording consistency reaching $\geq 75\%$, as well as the partner's ability to independently prepare income statements. The synergy between academia and business practitioners proved effective in strengthening financial literacy, optimizing cost control, and increasing brand awareness through collaborative organic promotion. This program is expected to serve as a reference model for strengthening the sustainable resilience of culinary MSMEs.

Keywords: Entrepreneurial Accounting, Financial Literacy, Coffee Shop MSMEs, Experiential Learning.

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denylarasdiputra@gmail.com

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INTRODUCTION

The Micro, Small, and Medium Enterprises (MSMEs) sector serves as a backbone of the Indonesian economy, making a substantial contribution to Gross Domestic Product (GDP) while absorbing a significant proportion of the national workforce (Larasdiputra & Suwitari, 2020; Larasdiputra & Mardika, 2025; Mahayana et al., 2025). The MSME sector has undergone a paradigm shift, particularly in the creative culinary industry, such as coffee shops. Changes in urban lifestyles following the COVID-19 pandemic have driven rapid growth in coffee-based beverage businesses (Syarifah & Sutrisna, 2024). However, despite this substantial growth, many MSME operators continue to manage their businesses using conventional approaches.

The disparity between high sales output and low profitability often represents a latent managerial problem. This condition occurs because MSME operators generally have limited financial literacy (Zhao et al., 2022; Tu & Akhter, 2023). According to Morris et al. (2022) and Muñoz et al. (2023), financial literacy is a determining factor in business sustainability. Many business owners tend to mix personal and business finances and lack a documentation system that can be used to evaluate business performance.

This study focuses on Poison Coffee Shop, a business unit established by an alumnus of the Warmadewa University Business Incubator. Despite having a strategic location and a promising market segment, internal challenges related to a simple accounting system have become a major obstacle to strategic decision-making. To date, managerial decisions have primarily been based on intuition, a practice that carries considerable risks, particularly in dealing with fluctuations in raw material prices.

Therefore, this community service intervention aims to transform the operational practices of the business through the concept of Entrepreneurial Accounting. This concept goes beyond the technical practice of recording financial figures; rather, it serves as a means for business owners to comprehensively understand their business cycle. Through this mentoring program, the partner is expected to establish a routine evaluation system that will ultimately enhance business

competitiveness. In addition, student involvement through experiential learning provides added value (Larasdiputra, 2025), as higher education institutions are no longer positioned merely as academic ivory towers but rather as grounded facilitators that provide concrete solutions to real-world problems in society.

METHODS

The implementation of this community service program employed a Participatory Action Research (PAR) approach (Larasdiputra & Suwitari, 2020; Larasdiputra & Mardika, 2025; Mahayana et al., 2025), a collaborative framework in which the proposing team, academic community (students), and target partner (Poison Coffee Shop) worked synergistically to identify problems, design solutions, and implement changes directly in the field. This approach was selected because it positions the partner not as a passive object but as an active subject involved in every cycle of business improvement. The operational stages of the program were systematically organized into five phases as follows:

Socialization and Initial Assessment. this phase began with coordination activities involving the management and operational staff of Poison Coffee Shop. The proposing team collected primary data through in-depth interviews and participatory observation to map the business process from upstream to downstream, beginning with raw material procurement through the daily cash-closing process. This stage specifically identified managerial gaps that contributed to discrepancies between business turnover and profitability.

Intensive Training (On-the-Job Training). The training was designed using a direct participatory approach at the business location through on-the-job training. The training materials focused on strengthening financial literacy, accurate daily cash recording techniques, understanding the components of Cost of Goods Sold (COGS), and interpreting simple income statements. The sessions were also conducted through two-way discussions to ensure that employees understood the relevance of financial recording to their daily work efficiency.

Implementation of a Simple Information Technology System. At this stage, the proposing team introduced and implemented a technology-based product in the form of an integrated spreadsheet-based recording system using Microsoft Excel/Google Sheets. The system was specifically designed to be user-friendly and flexible and to require no additional hardware investment. Staff members were trained to input daily transaction data, which would then be automatically accumulated into monthly financial reports. To maintain the confidentiality of the partner's actual operational data, the instrument was provided in the form of a standardized operational simulation model.

Periodic Mentoring and Evaluation (Monitoring and Evaluation). The proposing team, together with the students, conducted periodic visits to monitor the consistency of data entry. When operational difficulties or discrepancies in financial records were identified, the team guided staff members in tracing the root causes of the problems. Evaluation was conducted periodically using measurable indicators, including a daily transaction recording consistency rate of $\geq 75\%$ and the ability to independently prepare monthly income statements.

Program Sustainability. The final phase involved providing the partner with a written Standard Operating Procedure (SOP) and a practical guidance module. The proposing team established a mutual commitment with the partner to continue the data-based monthly evaluation cycle independently. In addition, the integration of the experiential learning method through student involvement in field-based learning activities was maintained as a long-term communication bridge between the educational institution and the business sector.

RESULT AND DISCUSSION

The implementation of the community service program at Poison Coffee Shop proceeded through all of the planned methodological stages. Based on the implementation process, several comprehensive results and findings were obtained, as discussed below.

Transformation of the Partner's Mindset and Financial Management. Prior to the intervention, the partner managed its finances using a conventional, intuition-based approach. The business owner often evaluated the health of the business based solely on the number of daily visitors, without having detailed information regarding net profitability. Through on-the-job training and intensive mentoring, a significant behavioral change occurred among the operational staff (Kawisana & Larasdiputra, 2022; Mahayana et al., 2023). The staff developed greater discipline in documenting every daily transaction, including cash inflows from sales and cash outflows for raw material procurement and operational expenses.

Implementation of Technology Products and Recording Innovation. To address the problem of limited financial data awareness, the proposing team introduced a simple, integrated spreadsheet-based accounting information system. The system was designed to be user-friendly and could be operated without requiring additional hardware (Nabi et al., 2018; Rapina et al., 2023). Through the integrated module system, daily transaction data were automatically processed into Cost of Goods Sold (COGS) calculations and monthly profit and loss summaries.

Effectiveness of Academic Synergy and Experiential Learning. A distinctive feature of this community service program was the involvement of students through an experiential learning approach, or field-based learning, at the partner's business location. This approach generated a dual impact. On the one hand, students gained contextual experience in applying accounting theories to the realities of MSME businesses (Larasdiputra & Mardika, 2025; Mahayana et al., 2025). On the other hand, the regular presence of students created social interactions that strengthened the visibility and brand awareness of Poison Coffee Shop among young people and university students (Syarifah & Sutrisna, 2024).

Analytical Discussion. The implementation results indicate that the primary obstacle faced by culinary MSMEs is not limited market potential but rather weaknesses in administrative management. Consistent with the findings of Larasdiputra and Suwitari (2020), Larasdiputra (2025), and Mahayana et al. (2025), mentoring in basic bookkeeping has been shown to reduce financial uncertainty among micro-business owners. With the implementation of a data-based monthly evaluation system, the owner of Poison Coffee Shop can now identify cost efficiencies more precisely and shift business strategies from a reactive model toward a proactive approach. This transformation demonstrates that entrepreneurial accounting literacy is a key factor in building business resilience at the local level (Morris et al., 2022; Muñoz et al., 2023).

CONCLUSION

The implementation of the community service program at Poison Coffee Shop successfully demonstrated that an entrepreneurial accounting-based intervention can address conventional managerial challenges at the micro-business level. Through the Participatory Action Research approach (Larasdiputra & Suwitari, 2020; Larasdiputra & Mardika, 2025; Mahayana et al., 2025), the partner was successfully transformed from a conventional, intuition-based management approach into a structured and data-driven management system.

The implementation of an integrated spreadsheet-based recording system proved effective in improving the discipline of operational staff and facilitating the owner's evaluation of profitability and Cost of Goods Sold (COGS) more accurately. Furthermore, the synergy between educational institutions and the business sector through the experiential learning method provided dual benefits (Zhao et al., 2022; Tu & Akhter, 2023; Larasdiputra, 2025), including enhanced student competencies beyond the classroom and increased visibility and brand awareness of the partner business.

The sustainability of the system, which has been institutionalized through a Standard Operating Procedure (SOP), is expected to maintain the business's resilience and competitiveness over the long term.

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