



Analysis of the Daily Financial Recording System at PT Sari Alam Sukabumi

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ABSTRACT

The partner of this community service activity is PT Sari Alam Sukabumi which still implements a daily financial recording system manually using Microsoft Excel. The main problems faced by partners include the high risk of transaction recording errors, reliance on individual accuracy, potential errors in the calculation formula, and the daily cash recapitulation process which is less efficient and takes a relatively long time. This service activity aims to improve the quality and order of daily financial recording through assistance and evaluation of the recording system used by partners. The implementation method includes observation of the flow of recording cash in and cash out, assistance in the process of recording daily transactions, and analysis of the format and effectiveness of daily cash flow reports. The results of the activity show that the manual daily financial recording system is not optimal in supporting the accuracy, consistency, and speed of financial information presentation. Based on these findings, this activity recommends the implementation of a digital-based financial recording system or the use of more structured and integrated accounting software to improve work efficiency, minimize recording errors, and support more appropriate managerial decision-making. Overall, this mentoring activity makes a positive contribution in increasing partners' understanding of the importance of an accurate, systematic, and technology-based daily financial recording system.

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A. INTRODUCTION

Daily financial recording is one of the fundamental activities in the company's financial management because it serves as the basis for the preparation of financial statements and managerial decision-making. Systematic recording practices, including recording cash in and out on a daily basis, assist businesses in monitoring liquidity conditions and operating cash flows more accurately (Bachrie et al., 2024). However, in practice, there are still many small to medium-scale business actors who have not implemented a structured recording system, so this practice is not optimal in producing effective financial information for evaluation and



decision-making (Cantika et al., 2024). In addition, daily financial recording in many organizations is still carried out manually, which increases the risk of recording errors and inefficiencies in financial data processing. Several previous studies have emphasized the importance of accounting information systems and the use of digital accounting applications to improve the accuracy and efficiency of financial recording (Cahyani et al., 2025). However, studies that specifically analyze the evaluation and improvement of daily financial recording practices that are still carried out manually within companies are still relatively limited. Therefore, efforts in the form of assistance and analysis of existing recording practices are needed to improve the accuracy, consistency, and effectiveness of daily financial recording systems.

The partner in this community service activity is PT Sari Alam Sukabumi, a company engaged in the natural ingredient extract industry. Based on the results of initial observations, it is known that partners are still implementing a daily financial recording system manually using Microsoft Excel. The system has been used for a long time and is adjusted to the company's internal needs. Although considered easy to operate, this manual recording system poses various problems, such as the risk of errors in recording daily transactions, reliance on individual accuracy, error in the calculation formula, as well as delays in the recapitulation process of daily cash data. Manual financial recording systems are often poorly documented and prone to errors in recording transactions due to structural limitations and reliance on individual rigor, thus reducing the accuracy and reliability of the financial information generated (Firmansyah et al., 2024). This condition has the potential to hinder work efficiency and reduce the accuracy of financial information needed by management. In addition, unautomated transaction recording also negatively impacts the reliability of financial information used in managerial decision-making (Rachmawati, 2024).

Some previous studies have shown that manual financial recording has drawbacks in terms of efficiency and accuracy, especially when transaction volumes start to increase (Nainggolan et al., 2025). Research on SMEs shows that manual recording has a negative impact on the accuracy of financial statements because it relies on manual input and a lack of automation in the process of recording financial transactions (Smes & Marelan, 2025). Digitization and improvement of the financial recording system have been proven to be able to improve the accuracy of recording and accelerate the presentation of financial information (Reza & Febriani, 2024). In addition, orderly and systematic daily financial recording also plays an important role in supporting the transparency and accountability of the company's finances (Khakim et al., 2024). The use of digital accounting applications has been proven to reduce input errors and speed up the MSME diary recording process (Sinaga et al., 2025). Furthermore, accounting literacy and the use of accounting information systems have a significant effect on the accuracy of financial recording of MSME actors, indicating that less structured manual recording still needs improvement (Business, 2024).

Based on these problems, this community service activity offers a solution in the form of assistance in daily financial recording to partners. Assistance is carried out through observation of the daily cash recording flow, direct involvement in the process of recording financial transactions, and evaluation of the daily cash flow report format used. The purpose of this activity is to increase partners' understanding of the importance of accurate, consistent, and efficient daily financial records, as well as provide recommendations for improving the daily financial recording system through the implementation of a more structured and digital-based system to support the company's sustainable financial management.



B. METHODS

This community service activity employs a participatory assistance approach, in which the service team is directly involved in mentoring partners during the financial recording process. The activity was carried out in collaboration with PT Sari Alam Sukabumi, which is located at Kp. Padangenyang Babakan Sirna, RT 01/RW 10, Sukaraja Village, Sukabumi, West Java 43192. The assistance focuses on the daily financial recording system, particularly the recording of cash inflows and cash outflows managed by the company's finance department. The implementation of the activity lasted for five months, from February 3 to June 30, 2025, by adjusting to the operational schedule of the partner.

The method of implementing the activity is carried out through several stages. The first stage is initial observation, which aims to identify the conditions of daily financial records, cash transaction flows, and the format of daily cash flow statements used by partners. Observations are carried out through direct observation of financial recording activities and discussions with financial staff to gain a comprehensive understanding of the problems faced in the manual recording system.

The second stage is daily financial recording assistance. At this stage, the author is directly involved in the process of recording daily cash in and cash out transactions, starting from recording proof of transactions, cash receipts and expenses, to the preparation of daily cash flow reports. Assistance is carried out on an ongoing basis to ensure that each transaction is recorded precisely, consistently, and in accordance with the recorded flow that has been set.

The third stage is the evaluation and improvement of the daily financial recording system. Evaluation was carried out on the results of the recording that had been prepared, including the accuracy of transaction grouping, the consistency of the report format, and the efficiency of the data recapitulation process. Based on the results of the evaluation, recommendations were given to improve the daily financial recording system, including the implementation of a more structured recording format and the use of a digital-based recording system, in order to improve the efficiency, accuracy, and sustainability of the company's financial management.

C. RESULTS AND DISCUSSION

1.1. Community Engagement Activities

Community involvement activities are carried out through direct assistance at the Finance Division of PT Sari Alam Sukabumi, with a focus on daily financial recording. The activity began with observing the flow of recording cash in and cash out, identifying the type of daily transaction, the source of transaction evidence, and understanding the daily cash flow report used by the financial staff.

The next assistance is focused on the transaction recording process, including payment slips, cash receipts, and transaction input into daily cash flow statements. The service team ensures that each transaction is recorded according to the correct date, transaction type, and nominal, and helps to group transactions so that cash in and cash out are presented systematically.

All activities are supported by documentation in the form of photos of mentoring activities and examples of daily financial record reports before and after mentoring. This



activity provides practical understanding for financial staff as well as a basis for companies to improve the quality of daily financial management.

1.2. Outcomes and Impacts of Community Engagement

The results of community involvement activities show that the daily financial recording system carried out manually at PT Sari Alam Sukabumi still has limitations in supporting the efficiency and accuracy of transaction recording. Although the assistance provided is able to improve the order and consistency of recording incoming and outgoing cash, the manual system still has the potential to cause recording errors, reliance on individual accuracy, and delays in the process of recapitulating daily financial data.

Based on the results of mentoring and evaluation, the author recommends the implementation of a digital-based financial recording system or the use of accounting software as a solution to overcome the limitations of the manual system. The digital system is considered to be able to make the recording of daily financial transactions more structured, consistent, and well-documented, so that it can minimize the risk of errors and improve the efficiency of the financial department's work.

Considering the complexity of financial recording needs and the importance of efficiency in processing transaction data, the use of digital accounting software can be considered as an alternative solution to improve the financial recording system. One example of accounting software that can be utilized is Accurate, which is widely used by small to medium-scale trading and manufacturing companies in Indonesia. Accurate is developed locally in accordance with Indonesian accounting regulations and standards and provides features that support financial activities, including recording of cash inflows and outflows, automatic transaction classification, and integrated financial reporting. The availability of real-time processing, inter-module integration, and accurate reporting features can support more efficient financial management, reduce the risk of recording errors, and accelerate the company's financial reporting process.

Therefore, the implementation of Accurate is very suitable for companies that want to transform from manual to digital systems optimally. Overall, the daily financial recording assistance activities followed by recommendations for the implementation of this digital system make a real contribution to improving the quality of the company's financial management in a sustainable manner.

D. CONCLUSION

Community service activities in the form of assistance in daily financial recording at PT Sari Alam Sukabumi have succeeded in overcoming the main problems of partners, namely irregularities and the risk of errors in recording transactions. Through direct and ongoing assistance, partners gain a better understanding of the importance of accurate, consistent, and systematic daily financial recording as the basis for corporate financial management. The impact of this activity can be seen from the increased order of recording cash in and cash out, the ease of checking and recapitulation of financial data, and the availability of more reliable financial information to support decision-making.

Although this activity provides real benefits, its implementation is still limited to manual recording improvements. Therefore, it is recommended that there be a follow-up in the form of the implementation of a digital-based financial recording system, such as the use



of Accurate accounting software, so that partner financial management can be carried out more efficiently, consistently, and sustainably.

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F. AUTHOR CONTRIBUTION

Yulifah Awaliyah (YA) contributes to the planning and implementation of community service activities, assistance in daily financial recording to partners, data collection and processing, analysis of the results and impact of activities, as well as the preparation and revision of articles.

Dea Arme Tiara Harahap (DATH) contributes to academic guidance, providing methodological direction, evaluating the implementation of activities, as well as reviewing and improving the substance of articles.

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