



Analysis of Financial Administration and Budget Management at The Polbeng Business Expo 2025

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ABSTRACT

This study analyzes the financial administration and budget management of the Polbeng Business Expo Chapter II 2025, covering the stages from planning to control. A descriptive qualitative approach was applied using interviews, documentation, and observation, with analysis based on the financial management framework of Kuswandi (2018) in Suras & Darwis (2024). The findings show that the organizing committee effectively implemented financial planning, recording, reporting, and control. Budget planning was conducted participatively through meetings and polling, while financial recording applied a dual manual and digital system. Financial reporting involved cross division verification and budget reconciliation, reflecting strong accountability. Financial control was consistently carried out through monitoring and final evaluation. Overall, financial administration was managed effectively and in accordance with theoretical principles, although improvements are still needed in reporting discipline and coordination efficiency.

Keywords: financial management, budget management, business expo, accountability, financial control

1. Introduction

Every organizational activity, whether small or large in scale, requires proper financial and budget administration to ensure that all objectives can be achieved effectively and efficiently. Financial administration management does not only involve recording the inflow and outflow of funds but also includes planning, allocation, implementation, monitoring, as well as transparent and accountable financial reporting. Optimal financial management reflects efficient fund utilization and transparency, which are crucial for the success and sustainability of an activity or program. Politeknik Negeri Bengkalis (Polbeng), through the International Business Administration Study Program (ABI), organizes the Polbeng Business Expo annually as part of project based learning implementation. This activity serves as a practical learning platform for students to apply managerial skills, particularly in financial administration and budget management. In 2025, the event was held as Polbeng Business Expo Chapter II with the theme "*Local Innovation, Global Impact.*" Based on official data, the event took place on 20–22 May 2025 at the Civil Engineering Building courtyard, involving more than 100 student tenants and approximately 133 MSME entrepreneurs from Bengkalis Regency. The event successfully generated around IDR 87 million sourced from sponsors, donors, and participant contributions. The scale of the event and the amount of funds managed indicate the strategic role of financial administration and budget management in ensuring the smooth implementation of the program. Through this activity, students not only learn theoretical financial concepts but also directly practice budget preparation, cash management, financial recording, reporting, and accountability. Therefore, the Polbeng Business Expo becomes a real learning medium for developing students' professional financial administration management competencies.

However, in practice, financial administration and budget management in student led activities often face various challenges, such as limited experience in budget planning, transaction recording errors, weak expenditure monitoring, and delays in financial reporting (Anita & Rambe, 2023), the preparation of accurate financial reports requires an understanding of appropriate recording and cost classification methods so that the resulting financial information can be used as a basis for evaluation and decision making. This indicates that effective financial administration management is not only related to recording activities but also to the accuracy of the methods and systems

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applied. These issues may result in inefficiency, budget discrepancies, and reduced trust from sponsors and stakeholders. (Pituringsih Endar, 2020) emphasize that human resource competence, financial information systems, and internal control significantly influence the effectiveness of financial administration in small scale organizations. Several previous studies support this condition. (Ja'o Matilda Arnista , Rengga Andreas, 2023) found that financial and budget administration management in a government institution ran well at the planning and implementation stages, but weaknesses were identified in reporting and accountability due to limited human resource competence and reporting delays. Meanwhile (Suras & Semaun, 2024)) revealed that financial management in UMKM had been implemented in planning and recording stages, yet financial reporting was not conducted consistently and completely, affecting accountability and transparency.

This study offers novelty by examining financial administration and budget management in large scale academic activities organized by students. Unlike previous studies that mainly focus on formal institutions such as government organizations and MSMEs, this study highlights the implementation of participatory budgeting through cohort meetings and polling mechanisms, as well as the use of a dual layer financial recording system (manual and digital). These findings demonstrate that transparency and accountability can be effectively implemented within nonpermanent student organizations.

Therefore, this research aims to analyze the financial administration and budget management of the Polbeng Business Expo Chapter II 2025, focusing on budget planning, financial administration implementation, and reporting and accountability mechanisms. The results of this study are expected to provide practical benefits for future event organizers, improve transparency and accountability in campus activities, and serve as evaluation material for institutions in strengthening financial administration governance within student activities at Politeknik Negeri Bengkalis.

1.1. Literature Review

Financial Statements

According to Munawir (2007) in (Dharma Budi & Yus, 2024), financial statements are “reports resulting from the accounting process that can be utilized as tools to communicate financial data or organizational activities to parties who have an interest in such data or activities.” In line with this, (Firnanda, 2023), states that financial statements are prepared with the purpose of providing information regarding a company's financial position, financial performance, and cash flow reports, which can be useful for users in making specific decisions within the organization. Financial statements can be considered complete when they consist of the following components: a balance sheet, an income statement, a statement of changes in equity, a cash flow statement, and other notes related to the company's financial activities. According to (Daeli et al., 2024), financial statements play a vital role in providing essential information to assess the company's development, and are used to evaluate both current and future performance. Financial statements include various aspects, such as balance sheets, income statements, and cash flow statements. In this journal, we discuss how each component of financial statements reflects strategic decisions made by management and how the implementation of these policies affects the company's performance. Meanwhile, according to Ganti (2011) in (Ja'o Matilda Arnista , Rengga Andreas, 2023) financial statements are reports issued by a company containing a summary of assets, liabilities, and operational performance for a specific accounting period.

Financial Management (Administration)

According to Rahayu (2018) in (Suras & Semaun, 2024) financial management (administration) is a series of administrative activities conducted through several steps, including planning, storing, using, recording, and monitoring, which conclude with accountability (reporting) related to the inflow and outflow of funds within an organization for a certain period. In line with this, Kuswandi (2018) in (Suras & Semaun, 2024) outlines four basic frameworks in financial management:

- a) Planning
Financial planning involves establishing short and long term financial goals and preparing the financial budget.
- b) Recording
Recording activities are conducted chronologically and systematically by collecting supporting transaction documents such as notes, receipts, and invoices. These transactions are then recorded in journals and posted to the general ledger.

- c) Reporting Reporting is carried out after completing postings to the general ledger and subsidiary ledgers. Entries in both books are closed at the end of the month and transferred to the summary of financial statements as the basis for preparing the financial reports, including cash flow statements, income statements, and financial position statements.
- d) Controlling Controlling involves measuring and evaluating the actual performance of each organizational unit, followed by corrective actions if necessary.

In this study, financial administration is positioned as an operational component within the broader concept of financial management. Therefore, the analysis primarily refers to financial management based on Kuswandi's framework, while the term financial administration is used to describe technical and administrative financial practices.

Financial Administration

According to (Hariyani, putri., Pratiwi vinni dini., syahfitri, ayu nova., syafira, Bella., Chalista, 2025) financial administration is an activity that includes planning, budgeting, examining, managing, controlling, obtaining, and storing funds owned by a group or company. Similarly, (Situmorang & Nurfitri, 2024) that financial administration is the process of managing an organization's financial resources through recording, monitoring, and reporting. According to Garrison & Noreen (2018) in (Situmorang & Nurfitri, 2024) proper financial administration enhances organizational transparency and accountability. The fundamental principles of financial administration include planning, implementation, control, and financial evaluation. According to Sutrisno (2020) in (Purba et al., 2024) the scope of financial administration encompasses all financial management activities, including planning, organizing, controlling, and evaluating, to ensure the financial sustainability of an organization. According to (Hariyani et al., 2025), financial administration involves managing all activities related to financial systems to achieve organizational goals. Financial administration must be conducted seriously, systematically, and responsibly to avoid undesirable outcomes, as efficient financial management ensures financial benefits for educational institutions. A well managed institution will undoubtedly possess strong financial management to achieve predetermined targets.

Budgeting

A budget is a written document that contains an organization's activity plans and is presented quantitatively, usually in the form of monetary values for a specific period. According to (Anwar et al., 2022) a budget can be defined as a highly detailed plan that illustrates how resources are expected to be utilized throughout the planning period. In other words, a budget can be described as a financial plan that encompasses the optimal management of an organization's resources to achieve predetermined goals. Furthermore, a budget holds a crucial role as a managerial tool. (Prasetyo & Nugraheni, 2020) state that a budget is an essential document for both government and private institutions because it is used as a guideline to carry out activities in accordance with the initial plan. According to Raharaputra (2011) in (Ja'o Matilda Arnista , Rengga Andreas, 2023)), although definitions vary among experts, they generally describe a comprehensive and detailed financial and operational plan on how funds are obtained and used efficiently and effectively during a particular period.

2. Research Method

This study employs a descriptive qualitative approach using a case study method to analyze financial administration and budget management in the Polbeng Business Expo Chapter II 2025. This approach was chosen to obtain an in depth understanding of financial planning, recording, reporting, and controlling processes implemented by the organizing committee of a studentorganized academic event. Data were collected through direct observation, documentation review, and semistructured interviews. The documentation included event proposals, budget plans , transaction receipts, and financial accountability reports. Semi structured interviews were conducted with Treasurer I (Umi Kurnia Wati) and Treasurer II (Roszila), who were directly responsible for managing the overall financial administration process. Each interview lasted approximately 30–45 minutes and explored financial procedures, implementation mechanisms, and challenges encountered during the event. Data collection was terminated upon reaching data saturation, indicated by the absence of new information from subsequent interviews.

The collected data were analyzed using descriptive qualitative analysis through data reduction, categorization, and narrative presentation to identify patterns in the committee's financial

administration practices. Conclusions were drawn inductively based on empirical findings obtained from the field. To ensure data validity, triangulation techniques were applied by comparing information from multiple sources, including interviews with both treasurers, official financial documents, and direct observations. Method triangulation was also employed to ensure that the findings were consistent, accurate, and reflective of actual conditions.

The research procedure consisted of three main stages:

- (1) data collection through observation, documentation, and interviews;
- (2) data analysis involving reduction, categorization, and systematic presentation of findings; and
- (3) conclusion drawing followed by verification through triangulation techniques to ensure the credibility of the results.

Through this methodological approach, the study aims to present an objective and comprehensive description of financial administration management procedures and budgeting mechanisms in the implementation of the Polbeng Business Expo Chapter II.

3. Result & Discussion

Polbeng Business Expo Chapter II is an entrepreneurship exhibition organized by Politeknik Negeri Bengkalis as a platform for students, particularly those from the International Business Administration Study Program, to showcase products, services, and business projects developed during their coursework. This activity aims to train entrepreneurial skills, event management abilities, and students' capacity to interact directly with the market. The profile of this activity indicates that the expo functions not only as a showcase but also as a practical learning medium for International Business Administration students in applying managerial competencies. Overall, Polbeng Business Expo Chapter II plays an important role in enhancing the administrative and budgeting competencies of International Business Administration students, while also demonstrating the organizers' readiness in managing an academic event in a structured manner. According to Kuswandi (2018) in Suras & Semaun (2024), financial management is a process that includes four main components: planning, recording, reporting, and controlling, which must be carried out in a structured and systematic manner and supported by clear administrative mechanisms. These four components are interconnected and form a unified financial management cycle aimed at creating transparency, accountability, and efficiency in every organizational activity. Without the application of these four aspects, an activity may face inefficiencies in fund usage, recording errors, weak accountability processes, and minimal evaluation of budget effectiveness.

The research results carried out during the Polbeng Business Expo Chapter II show that the four aspects of financial management according to Kuswandi have been implemented by the committee in the field. The implementation not only follows theoretical concepts but also adapts to the needs of student activities, as seen from the collaborative work mechanisms, double layer recording procedures, and tiered verification and evaluation processes. Financial management in this activity reflects a fairly mature administrative approach, despite being carried out by students who are still in the learning stage. The implementation of the theory can be seen through interview results with Treasurer I (Umi Kurnia Wati) as the main financial manager and Treasurer II (Roszila) as Treasurer II. Both provided consistent information regarding planning flow, recording methods, reporting mechanisms, and the forms of financial oversight carried out during the event. These interviews show that the committee has implemented a structured financial management process, starting from budget preparation, transaction documentation, report preparation, to final evaluation. Thus, this research shows a strong correlation between Kuswandi's theory and the financial administration management practices carried out by the Polbeng Business Expo Chapter II committee, as described in the following analysis.

3.1 Financial Planning

According to Kuswandi (2018) in (Suras & Semaun, 2024), financial planning includes establishing both short term and long term financial objectives as well as drafting budgets in a structured and systematic manner. This phase forms the foundation of the entire financial management cycle because it determines the direction, needs, priorities, and financial capacity of an organization before the implementation phase begins. In the context of Polbeng Business Expo Chapter II, the findings illustrate that financial planning was not only conducted through standard internal budgeting procedures but also involved an inclusive and participatory approach that engaged the broader cohort community. This approach was manifested through a combination of core committee deliberations, Cohort Meetings and the implementation of a polling mechanism that allowed all cohort members to convey their approval or disagreement regarding financial decisions. Treasurer I explained that the core committee initially estimated all projected costs required for the

event covering logistics, tenant needs, operational materials, sponsorship packages, and consumption and drafted the initial budget proposal. She stated:

"In financial planning, the preparation of the budget is done by the core committee. Here, we estimate all activity costs and then submit them to the Menpro and other peers for approval." (UK Interview, October 7, 2025)

This planning structure demonstrates that although the core decision making authority rests with the main committee, the budget cannot proceed without cohort acknowledgment, which enhances legitimacy and shared responsibility. Treasurer II further explained the verification and approval stage, stating:

"For the drafting and approval process, we first hold a meeting and cohort discussion. Then, we conduct polling for each approval we make." (R Interview, October 7, 2025)

These findings show that budget planning is carried out using a hybrid approach, combining topdown and bottom up elements, producing a more realistic, flexible, and participatory budget. These findings align with but also extend Kuswandi's theory, as the theory does not detail a democratic, collaborative planning mechanism such as that found in this study. These findings extend Kuswandi's financial planning concept by demonstrating that participatory mechanisms enhance budget legitimacy and collective responsibility in student organized activities.

3.2 Financial Recording

Kuswandi (2018) in (Suras & Semaun, 2024), emphasizes that financial recording should be conducted chronologically, systematically, and supported with complete proof of transactions to maintain transparency and traceability. In practice, Polbeng Business Expo Chapter II implemented a dual layered recording system that integrates both manual and digital documentation, reflecting a more advanced administrative approach compared to traditional single method accounting practices. Treasurer I described the manual recording process, stating:

"So all transactions I record in a cash book or speech book, complete with receipts such as notes and invoices. Every expense has a receipt and invoice, and income as well." (UK Interview, October 7, 2025)

This demonstrates that the committee adhered strictly to formal accounting principles by ensuring every financial movement was supported by proper evidence. Manual documentation also allows real time referencing during the event when digital access may be limited. After completing the manual process, Treasurer II proceeded with the digital phase of recording. She stated:

"For the recording system, we first write it in the book. When everything matches, we enter it into Excel." (R Interview, October 7, 2025)

She further added that the proof of transactions was digitized immediately:

"For proof, if someone pays in cash, we immediately take a photo. If payment is transferred, the transfer receipt is saved." (R Interview, October 7, 2025)

The implementation of a dual layer recording system refines Kuswandi's framework by improving accuracy, traceability, and financial data security in temporary organizational settings. By integrating visual documentation (photos), manual records, and digital spreadsheets, the committee demonstrated a more sophisticated approach to financial recording than what is outlined in Kuswandi's basic theoretical framework. This practice enhances the reliability, auditability, and transparency of event financial records

3.3 Reporting (Financial Reporting & Accountability)

According to Kuswandi, financial reporting is a continuation of the recording process and must accurately reflect the organization's financial reality. In the case of Polbeng Business Expo Chapter II, financial reporting was conducted in a structured, multilayered manner involving preparation, verification, and final presentation stages.

Treasurer I explained the sequence of report preparation as follows

"After the event ends, I prepare the financial report complete with the transaction proof. After it is done, I submit it to the committee chair and Menpro for further review."

(UK Interview, October 7, 2025)

This indicates that financial reporting followed a clear and hierarchical flow, beginning with the compilation of financial data by the treasurer, followed by verification from the committee chair and the Manager of Project (Menpro). The existence of a review stage ensures that the report not only meets administrative standards but also undergoes internal validation for accuracy and accountability.

Treasurer II expanded on this process by explaining the involvement of all divisions:

"For the preparation process, we first discuss it with individuals or divisions that have taken funds. We also check whether the initial fund allocation matches the spending. For the report presentation, we hold a meeting discussing all income, expenses, sponsorships, and others." (R Interview, October 7, 2025)

This demonstrates that financial reporting is not the sole responsibility of the treasurer but requires collaboration with each division to ensure the accuracy between planned budgets and actual expenditures. The final reporting meeting, which publicly presents all financial details to the cohort, reflects strong accountability and transparency practices. This aligns with accounting principles and extends theoretical expectations by incorporating a participatory model of financial accountability. Financial reporting involving cross division verification strengthens Kuswandi's accountability concept by enhancing transparency and trust among related stakeholders.

3.4 Control (Financial Control & Evaluation)

Financial control, according to Kuswandi, includes monitoring, evaluating, and improving financial practices to ensure that funds are used effectively and in accordance with organizational needs. The findings show that Polbeng Business Expo Chapter II applied a multilayered control mechanism involving several key committee members, ensuring shared responsibility and preventing unilateral decision making.

Treasurer I stated:

"For supervision, it is carried out by myself as Treasurer I, Treasurer II (Rozila), and the committee chair. After the event ends, evaluation is carried out with all committee members to assess financial efficiency and identify improvements for future activities."

(UK Interview, October 7, 2025)

This indicates that supervision was conducted collaboratively, providing checks and balances across the financial activities. By involving multiple individuals, the committee minimized risks of oversights, misuse of funds, or administrative inaccuracies.

Treasurer II provided a similar statement:

"For responsibility, it is clearly under the treasurer. For evaluation, at the end of each event we evaluate the budget usage to ensure the allocated funds were used according to needs." (R Interview, October 7, 2025)

The evaluation process includes reviewing whether expenditures aligned with the initial budget plan and identifying any discrepancies or inefficiencies. This evaluation then becomes the basis for improving future financial management in student organized events. Overall, the findings demonstrate that financial control at Polbeng Business Expo Chapter II was conducted through layered supervision, continuous monitoring, and post event evaluation fully aligning with the theoretical framework of Kuswandi while showing a practical application adapted to a student-majority organizational structure. Layered control and post event evaluation refine Kuswandi's controlling function through a collaborative approach that is highly relevant to student based organizations.

4. Conclusions & Recommendations

4.1 Conclusions

Based on the research findings regarding the financial administration management of Polbeng Business Expo Chapter II, it can be concluded that the committee has implemented the four main components of financial management according to Kuswandi (2018), namely:

1. Financial Planning
Budget preparation was carried out by the core committee and then discussed through meetings and polling. This shows that planning was not only structured but also participatory, resulting in a more realistic and accurate budget agreed upon by all committee members.
2. Recording
Financial recording was conducted manually and digitally (two layers). Treasurer I recorded all transactions in the cash book with receipts and invoices, and Treasurer II transferred the data into Excel. This system aligns with Kuswandi's theory while strengthening administrative accuracy through digital documentation.
3. Reporting
The committee applied a comprehensive reporting mechanism through cross division verification. The treasurer prepared a complete financial report and submitted it to the committee chair and Menpro for review. Additionally, meetings were held to match initial budgets with actual expenditures, showing strong accountability practices.
4. Control
Monitoring was carried out by Treasurer I, Treasurer II, and the committee chair. Final evaluation was conducted with all committee members to assess efficiency and identify improvements for future events. This shows that financial control was implemented consistently and purposefully.

Overall, the financial administration management of Polbeng Business Expo Chapter II ran effectively and in accordance with the applied theory. The committee successfully implemented principles of transparency, accountability, and administrative order, although improvements can still be made in reporting discipline and coordination efficiency.

4.2 Recommendations

Based on the research conclusions, several suggestions can be provided to improve the financial administration management of future Polbeng Business Expo activities:

1. Strengthening Understanding of Financial Administration Procedures
Committee members need orientation or briefings on fund request procedures, monitoring mechanisms, and administrative standards to ensure uniform understanding and reduce errors.
2. Tightening Deadlines for Submission of Transaction Proofs
Clearer deadlines and reminder systems should be implemented to avoid the accumulation of receipts at the end of the event.
3. Optimizing Coordination in Budget Preparation
Divisions should be more actively involved in drafting the initial budget to produce more accurate estimates and reduce last minute budget changes.
4. Strengthening Post Event Evaluation
A standardized evaluation format should be used, and all divisions must attend evaluation meetings to ensure complete and immediate clarification.
5. Full Digitalization of Financial Administration
Since digital recording has already begun, the committee can enhance this system using spreadsheet based applications or petty cash software to simplify reporting and recapitulation.

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