



The Use of Kledo Application in Job Order Costing Calculations at the Mahadi Konveksi

¹Sulik Sofinda, ²Sugeng Santoso

¹Politeknik Negeri Malang, Malang, Jawa Timur, Indonesia

² Universitas PGRI Semarang, Semarang, Jawa Tengah, Indonesia

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Email :

sofindasulik2002@gmail.com

ABSTRACT

MSMEs are a vital pillar of the Indonesian economy, yet many still face challenges in financial management. One common challenge is manual record-keeping, which is prone to errors and takes a long time. This research aims to analyze the implementation of the cloud-based accounting application Kledo at the Mahadi Konveksi MSME in Blitar, specifically in calculating job order costing. The research method used was descriptive qualitative with a case research approach. Data were obtained through observation, interviews, and documentation of financial reports for the January–June 2023 period. The results show that implementing Kledo provides several tangible benefits for Mahadi Konveksi. The transaction recording process is faster and more organized, while the calculation of job order cost is more accurate than manual methods. Furthermore, the resulting financial reports are more transparent and easier to understand, allowing them to be used directly as a basis for business decision-making. However, challenges were still encountered in the initial stages, such as employee adaptation to the new system and dependence on the internet network. These challenges are temporary and can be overcome through training and infrastructure improvements. Overall, this research confirms that the Kledo application can be a practical solution to improve the efficiency, accuracy, and professionalism of MSME financial management.

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INTRODUCTION

Technological advancements in the era of the Fourth Industrial Revolution have brought profound changes to many aspects of life, including the economy. This revolution is marked by the strong integration of digital and physical technologies through the use of big data, artificial intelligence, and automation systems (Hamdan, 2018). Such developments have significantly affected the business world, particularly Micro, Small, and Medium Enterprises (MSMEs), which serve as the backbone of the national economy. According to Statistics Indonesia, in 2019, there were more than 65 million MSMEs in the country, which not only absorbed a large portion of the workforce but also contributed substantially to the Gross Domestic Product (GDP) (Jayani, 2021).

Although the number of MSMEs continues to increase, many still face obstacles in financial management. One of the main challenges lies in the limited adoption of accounting technology. A considerable number of business owners still rely on manual bookkeeping, which is prone to inefficiency and errors (Web Integra Solusi, 2021). In fact, accuracy in financial records, particularly in calculating job order costing, is essential for determining competitive selling prices and maintaining business sustainability (Supriyono, 2011).

Mahadi Konveksi MSME in Blitar is a concrete example of this issue, as it previously relied on manual methods in calculating job order costs. This condition posed risks such as miscalculations, disorganized financial reports, and delays in business decision-making. To overcome these challenges, cloud-based accounting applications such as Kledo provide practical solutions, allowing MSME owners to record transactions, calculate production costs, and prepare financial reports in compliance with accounting standards.

Recent research have emphasized that digital transformation in accounting is no longer optional but necessary for MSMEs to remain competitive (Hamzah et.al, 2023; Permatasari et al., 2025). Cloud-based systems enable automation of data entry, real-time synchronization, and remote access, reducing the dependency on human error and manual record-keeping. Moreover, empirical evidence shows that MSMEs adopting digital accounting systems demonstrate higher levels of operational efficiency and decision-making quality (Khoirina et al., 2024).

The novelty of this research lies in the direct implementation of the Kledo application within a local convection MSME. While earlier studies have mainly examined accounting digitalization in general terms (Santiago & Estiningrum, 2021; Irhamuddin et al., 2025), few have specifically focused on the use of Indonesian-developed accounting software in the context of job order costing. Therefore, this research offers added value by providing empirical evidence on the effectiveness of Kledo in improving accuracy, efficiency, and the overall quality of MSMEs' financial reporting. This research extends the literature by combining cost accounting (job order costing) with cloud-based accounting implementation, thereby filling a methodological and empirical gap in MSME financial digitalization research in Indonesia.

Furthermore, this research provides both theoretical and practical contributions. Theoretically, it expands the discussion on MSME digital transformation by integrating cost accounting processes with the use of cloud-based applications. Practically, it provides real evidence of how digital accounting tools can enhance transparency, cost accuracy, and reporting efficiency for small-scale manufacturers like Mahadi Konveksi.

Based on this background, the objectives of this research are to: (1) implement the Kledo application in job order costing at Mahadi Konveksi; (2) analyze the comparison between manual and digital systems using Kledo; and (3) identify the benefits and challenges faced by MSMEs in the process of accounting digitalization. Accordingly, the findings of this research are expected to serve as a reference for MSME practitioners, academics, and policymakers in promoting the digital transformation of financial management among MSMEs in Indonesia.

METHOD

The research method applied in this research is descriptive qualitative. This method is used to describe the implementation of the Kledo accounting application in calculating job order costing at Mahadi Konveksi. The approach was chosen because it is suitable for explaining real-world phenomena without manipulating variables, making it appropriate for comparing manual bookkeeping systems with the use of digital applications (Sugiyono, 2019).

The object of this research is the financial recording system of Mahadi Konveksi in Blitar, with a focus on calculating the cost of goods manufactured (COGM) based on job order costing. The subjects of this research include the business owner and employees responsible for managing financial transactions. The data analyzed consist of sales reports, raw material purchases, inventory, and initial capital covering the period of January–June 2023. In addition, interviews with the business owner were conducted to obtain further insights into the accounting practices applied.

Data collection techniques include direct observation of manual bookkeeping processes, interviews, and documentation of transaction records. A literature review was also employed to strengthen the analysis by referring to previous studies on accounting digitalization in MSMEs (Farida & Aryanto, 2022). The collected data were then analyzed by comparing the results of manual calculations with those generated using the Kledo application.

The data analysis process was carried out through three stages following Miles & Huberman's (2014) interactive model: (1) data reduction, which involved summarizing and categorizing data relevant to job order costing and Kledo implementation; (2) data display, which organized the findings in descriptive and comparative tables; and (3) conclusion drawing and verification, which interpreted the results by comparing manual and digital accounting outcomes. To ensure data credibility, methodological triangulation was applied by cross-verifying findings from observations, interviews, and documentation. The researcher also performed member checking by confirming the accuracy of interpretations with the participants. Ethical research principles were maintained throughout the study, including voluntary participation, confidentiality of business data, and informed consent from all respondents.

RESULTS AND DISCUSSION

Overview of Mahadi Konveksi

Mahadi Konveksi is a MSMEs established in 2023 in Blitar, East Java. The business was founded by a husband-and-wife team, Mr. Mahadi and Mrs. Muslikah, with its main product being underwear made from lightweight fabric. The background of its establishment can be traced to Mr. Mahadi's experience of more than fifteen years working in the garment industry. This extensive experience provided him not only with

production skills but also with valuable market networks, which were later utilized to build an independent business.

In its operations, Mahadi Konveksi markets its products to Surabaya and the surrounding areas. The marketing strategy remains relatively simple, relying primarily on long-standing personal networks that had been established before the business was formally launched. As Fitriasari (2020), states, distribution patterns based on social relations are commonly used by MSMEs because they help reduce promotional costs while still reaching consumers effectively. This illustrates that social networks are an important asset for sustaining the continuity of small businesses.

As a newly established business, Mahadi Konveksi also faces several challenges, particularly in administrative and financial management. The use of manual bookkeeping often resulted in disorganized financial reports and potential miscalculations. This condition is consistent with the findings of Wardhani et al. (2025), who observed that many MSMEs in Indonesia continue to face limitations in financial management. Therefore, Mahadi Konveksi requires a more modern digital accounting system to support the sustainability of its business.

Kledo Application

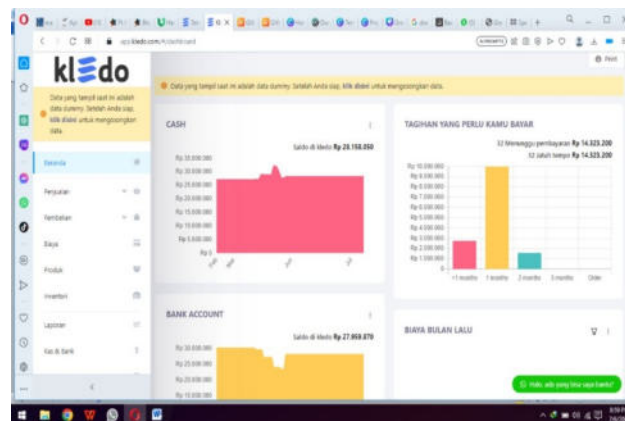


Figure 1. Kledo Application
(Kledo, 2023)

Kledo is an application that operates in a simple yet structured manner. Once users input financial transactions (such as sales, raw material purchases, or operational expenses), the data are automatically stored in a cloud-based system. This mechanism allows business owners to access their financial records at any time without depending on manual bookkeeping, which is prone to being lost or damaged (Kledo, 2023).

In the practice of job order costing, the application categorizes expenses into raw materials, labor, and production overhead. This automatic classification process makes the calculation of production costs faster and more accurate. Research conducted by Irhamuddin et al. (2025), demonstrated that the use of digital accounting applications not only improves accuracy but also helps MSMEs maintain financial transparency. These findings are reinforced by Kartikasary et al. (2023), who emphasize that cloud-based systems generate financial reports more efficiently and support better business decision-making.

Furthermore, Kledo provides real-time financial reports that are easy to understand, ranging from balance sheets to cash flow statements. These reports can be accessed jointly by owners, staff, or other authorized parties, thereby encouraging collaboration and fostering more transparent business management. Farida & Aryanto (2022) also highlight that digitalization accounting models offer advantages in terms of security. With its integrated mechanisms, Kledo has proven to add value for MSMEs seeking to adapt to the demands of the digital era.

The Use of Kledo Application by Mahadi Konveksi

The use of Kledo application at Mahadi Konveksi began with the preparation and initial setup stage. The business owner created a company account and entered the enterprise's identity data, the list of products

manufactured, as well as the components of production costs. This stage was essential to ensure that the application could be optimized to meet the daily operational needs of the business (Novitasari et al., 2023).

Once the initial setup was completed, Mahadi Konveksi started utilizing Kledo to record financial transactions. The transactions entered included raw material purchases, labor costs, and other operating expenses. One of the advantages of Kledo is its ability to automatically classify data into the appropriate cost categories. Through this mechanism, the process of job order costing becomes more structured, as all expenses related to a specific order can be calculated quickly and accurately (Ramadhan, Imansyah, & Supriyadi, 2025).

The final stage involves the preparation of financial statements. Using the available features, Mahadi Konveksi can generate income statements, balance sheets, and cash flow reports in just a few steps. These reports assist the owner in understanding the financial position of the business and serve as a basis for decision-making, such as setting selling prices or planning the subsequent raw material purchases. According to Novitasari et al. (2023), cloud-based accounting applications greatly benefit MSMEs by providing financial information that is accurate, easily accessible, and in line with accounting standards. Thus, the implementation of Kledo at Mahadi Konveksi not only replaces manual methods but also advances the enterprise toward more professional financial management.

Impact of Using the Kledo Application

The use of the Kledo application at Mahadi Konveksi has provided several significant benefits. First, the system improved time efficiency, as job order costing calculations that previously required hours could now be completed much faster. Second, the use of Kledo enhanced calculation accuracy, thereby reducing errors that often occurred with manual bookkeeping. In addition, the automatic reporting feature generated financial statements that were more organized, transparent, and easier to interpret, enabling the business owner to make strategic decisions more promptly. These findings are consistent with Kartikasary et al. (2023), who emphasized that cloud-based accounting helps MSMEs improve both efficiency and the quality of financial information.

Nevertheless, Mahadi Konveksi also encountered several challenges during the initial stages of implementation. Employees required time to adapt to the new system, as they had previously been accustomed to manual recording. This learning process temporarily slowed down operations, particularly for staff who were unfamiliar with digital applications. Moreover, technical issues such as reliance on internet connectivity also became obstacles. When the connection was unstable, access to the application was limited. This condition aligns with Farida & Aryanto (2022), who pointed out that the main challenges of MSME digitalization lie in human resource readiness and technological infrastructure.

Despite these obstacles, the challenges proved to be temporary. With brief training sessions, users were able to adapt, and over time, the Kledo application demonstrated its effectiveness in helping Mahadi Konveksi manage financial records in a more modern and systematic way. It can therefore be concluded that the benefits gained far outweigh the difficulties encountered. This conclusion is in line with Irhamuddin et al. (2025), who argues that accounting digitalization is a crucial investment for MSMEs to enhance competitiveness in the era of Industry 4.0.

CONCLUSION

The findings of this research demonstrate that the use of the Kledo application at Mahadi Konveksi has brought significant improvements, particularly in financial management. The process of calculating job order costs, which was previously carried out manually, often took considerable time and was prone to miscalculation. With the adoption of Kledo, bookkeeping became faster, more structured, and more accurate. Moreover, the financial reports generated were easier to interpret and could be directly utilized as a basis for business decision-making. These results indicate that the implementation of digital accounting applications can assist MSMEs in managing their operations more professionally. Based on these findings, several recommendations can be made. First, Mahadi Konveksi is encouraged to fully utilize all features offered by Kledo, not only for transaction recording but also for report analysis that can support business strategies. Second, brief training or mentoring sessions should be provided to the owner and employees to further enhance their familiarity with digital systems. Third, future researchers are advised to extend similar studies to other types of MSMEs in order to examine the extent to which Kledo is effective across various business sectors. In

this way, the implementation of cloud-based accounting technology is expected not only to benefit a single enterprise but also to serve as a model that can be more widely adopted by other MSMEs.

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