

Assistance in Book-keeping and Capital Training for the Sari Rasa Bolong Home Industry Group, Banjar Pekandelan, Desa Adat Sading, Mengwi, Badung

Ketut Sudarmini^{1*}, Gusti Ayu Sugiati², I Dewa Ayu Eka Pertiwi³
Fakultas Ekonomi dan Bisnis Universitas Warmadewa

Corresponding Author: Ketut Sudarmini sudarmini14@gmail.com

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ABSTRACT

Desa Adat Sading in Mengwi District has nearly 12% (873 people) of its population engaged in trade and home industries. The Jaje Bolong Sari Rasa Bolong group struggles to meet high customer demands due to limited equipment and insufficient capital. They market products via social media, and although sales are increasing, there is competition in pricing among similar producers. The group produces 15 kg of rice daily, all of which is sold locally. To reduce costs, they need a flour processing machine. Assistance was provided in book-keeping, determining cost of goods sold, and capital management. The group received a flour processing machine and was connected with a cooperative for working capital loans.

INTRODUCTION

The COVID-19 pandemic, which has affected the entire world, has had significant impacts across various sectors, particularly in the economic sector. The prolonged duration of the pandemic has disrupted our economy, with the tourism sector in Bali being especially hard-hit. Due to the pandemic, many employees in this sector have been laid off as the usual influx of tourists ceased. This situation has driven many laid-off workers to start home-based businesses. One such business is the production of Jaje Bolong. Jaje Bolong, a traditional Balinese sweet treat, has seen a resurgence as former tourism workers have turned to its production and sale as a means of livelihood. The simplicity of the recipe, combined with the cultural significance of Jaje Bolong, has made it an appealing choice for new entrepreneurs. These home-based businesses not only provide a source of income for the laid-off workers but also help in preserving Balinese culinary traditions. Additionally, the local market's support for these homemade products has been crucial, fostering a sense of community and solidarity during these challenging times. Moreover, the rise of home-based businesses like Jaje Bolong production highlights the adaptability and resilience of the Balinese people.

Despite the economic downturn, these small businesses have leveraged social media and online marketplaces to reach a broader customer base, both locally and internationally. This shift towards digital platforms has not only sustained these businesses but has also introduced Balinese culture and cuisine to a wider audience. The entrepreneurial spirit sparked by the pandemic might very well lead to a diversified and robust economic landscape in Bali post-pandemic, demonstrating the strength and ingenuity of the local community. Desa Adat Sading, located in the Mengwi District, has approximately 12% (873 individuals) of its population engaged in trading and home-based industries. This village is well-known for its production of traditional cakes (jaje) used in religious ceremonies, which are now being developed for general consumption as snacks and light meals. The growth of these micro-scale industries has played a significant role in job creation, as evidenced by the employment of many workers, including those from outside Desa Adat Sading.

Generally, the knowledge of book-keeping among micro, small, and medium enterprise (MSME) entrepreneurs in the home-based industry is limited to recording sales turnover. However, essential aspects such as the cost of raw materials, the quantity of goods sold, production costs, and the potential for increased production are often not accurately recorded. This lack of proper book-keeping can significantly impact decision-making. Implementing financial recording in accordance with the Financial Accounting Standards (PSAK) is crucial for supporting business activities and achieving efficient and effective performance. Accounting involves the processes of recording, classifying, summarizing, reporting, and analyzing the financial data of an entity. The most fundamental aspect of accounting is the preparation of financial statements, including the statement of financial position, income statement, changes in equity, and cash flow statement. Proper book-keeping is necessary to monitor the progress of the business. The benefits of such practices include assisting management in various areas, such as setting appropriate selling prices and

providing information on production quantities and costs. Therefore, training and mentoring in basic book-keeping are essential for the Jaje Bolong Sari Rasa Bolong home industry group in Banjar Pekandelan, Desa Adat Sading, to enhance their financial management skills.

Previous research has demonstrated the significant role of accounting information systems in enhancing organizational performance. Trisnadewi and Amlayasa (2020) highlighted the importance of accounting information systems for the progress of small businesses. Similarly, Sinarwati (2017) revealed that many MSMEs still do not understand the importance of integrated accounting in financial reporting, despite its substantial benefits for business development. Pramuki and Ayu (2019) conducted research on MSMEs in Badung Regency, concluding that the adoption rate of information and communication technology, including social media, among MSME entrepreneurs in the region is still low. This low adoption rate is perceived as being due to the system's complexity and perceived lack of benefits.

The research findings suggest a need for a special strategy to address the negative perceptions towards technology adoption among entrepreneurs, particularly the Jaje Bolong Sari Rasa Bolong home industry group. This group faces challenges in meeting large customer orders due to limited equipment, such as medium-sized pans and a small number of stoves, and a lack of capital to purchase larger equipment. Despite these challenges, the group has been marketing their products through social media platforms like Instagram, Facebook, and WhatsApp, resulting in increased sales. However, there is competition among home industries producing similar cakes, which affects pricing strategies. Based on the situational analysis of the Jaje Bolong Sari Rasa Bolong Industry Group, various issues and limitations have been identified as follows: (1) The partners have limited purchasing power to acquire equipment necessary for supporting their production activities. (2) The Jaje Bolong Sari Rasa Bolong Industry lacks an understanding of accounting practices, including both pricing strategies and transaction recording methods.

The project team aims to effectively implement the planned program to address these challenges. The following are some images from visits to the partners, showcasing their products, interviews about their sales turnover, and market reach. According to interviews with the Sari Rasa Bolong home industry group, they can process 15 kg of rice daily as raw material, with all output being sold. Their current market is limited to Desa Sading and the traditional market in the Sempidi area, but they aspire to expand to other regions. Currently, the group incurs additional costs by processing rice into flour externally. Acquiring a rice milling machine would reduce these costs and increase profits.



Picture 1. Initial Interview Regarding The Business Situation

IMPLEMENTATION AND METHODS

This PKM activity consists of three phases: preparation, implementation, and monitoring. The preparation phase includes socializing the activity process and preparing the necessary tools and materials. This step involves coordinating with the group leaders from Sari Rasa Bolong to ensure the effective and efficient execution of the program. The implementation methods used for the Sari Rasa Bolong partners include lectures, training, and the provision of appropriate technological equipment:

1. Lectures: These sessions involve educating participants on the importance of accounting for a business and the significance of business promotion in increasing sales turnover. Participants are provided with materials on the role of accounting in business development.
2. Training: This component involves training the partners' members on how to record transactions using sales receipts to accurately determine total sales turnover.
3. Provision of Appropriate Technological Equipment: This includes providing a flour milling machine to streamline the production process and reduce production costs.
4. Establishing Partnerships: Collaborations with KSP Mas Sedana Merta Sempidi for capital support.

Finally, the implementation method includes monitoring. The evaluation of the community service activities under the community partnership empowerment scheme can be conducted through the following steps: (1) Initial evaluation, (2) Final evaluation, (3) Program sustainability evaluation.

RESULTS AND DISCUSSION

The outputs presented are based on data collected during the PKM activities with the Sari Rasa Bolong Home Industry Group in Desa Adat Sading, Banjar Pekandelan, Mengwi, Badung. The PKM activities involved three lecturers and two students, each with different areas of expertise, as the implementation team. The activities began with the reception of the PKM implementation team by the Sari Rasa Bolong Home Industry Group. During this meeting, the leader of the Sari Rasa Bolong Home Industry Group outlined the conditions and resources managed by the group in running their business. Following the initial meeting, the PKM implementation team conducted a comprehensive analysis of the group's operations. This analysis included evaluating the production processes, assessing the quality of the ingredients used, and identifying potential areas for improvement. The lecturers and students provided tailored recommendations based on their expertise, such as optimizing production techniques, enhancing packaging, and implementing more effective marketing strategies. These insights were aimed at improving efficiency, boosting product appeal, and expanding market reach for the Sari Rasa Bolong Home Industry Group.

In addition to technical recommendations, the PKM team also facilitated workshops focused on business management and digital literacy. These workshops equipped the group members with essential skills in financial planning, inventory management, and online marketing. By leveraging digital platforms, the Sari Rasa Bolong Home Industry Group could increase their visibility and sales, reaching customers beyond their immediate locality. The collaborative efforts between the PKM team and the home industry group not only strengthened the group's business operations but also empowered them with the knowledge and tools to sustain and grow their enterprise in the long term.



Picture 2. The Team Leader with the Partners

The subsequent activities included counseling and training sessions conducted by the PKM implementation team. The first counseling session was led by I Dewa Ayu Eka Pertiwi, who emphasized the importance of accounting in business activities. She explained that accounting is crucial for improving business operations, enabling the Sari Rasa Bolong Home Industry Group to effectively and efficiently track their business progress. For small or micro-scale businesses, accounting can be done simply using sales receipts. She also highlighted the importance of separating business and personal financial records to ensure clarity in the financial data of the Sari Rasa Bolong Home Industry Group. Following this, the partners received training on simple bookkeeping methods. The training began with recording all daily sales transactions in a prepared cash receipt book. For transactions involving orders, complete and clear records were made in sales receipts, detailing the transaction date, items sold, and sale price. Cash expenditure transactions related to the purchase of materials and equipment were recorded in a designated cash expenditure book. Monthly, all receipts were collected to determine total sales turnover, material purchases, outstanding orders, and cash balance. This activity aimed to provide the partners with useful financial information for their business development.



Picture 3. Counseling Session

The next counseling session, conducted by Ketut Sudarmini and Gusti Ayu Sugiati, focused on the importance of capital to ensure smooth production operations, especially during high-demand periods like feast days. They stressed the importance of establishing partnerships with financial institutions such as cooperatives or LPD to facilitate capital loans. Additionally, they discussed business promotion strategies, such as uploading photos of their products on various social media platforms like Instagram, Facebook, and WhatsApp, and collaborating with delivery services like Gojek and Grab. These promotional activities received a positive response from the partners, as they are simple yet effective in increasing brand recognition and making it easier for customers to place orders. This program helped boost sales turnover by enhancing both direct sales to local shops and sales to customers outside Desa Adat Sading.

To further support the Sari Rasa Bolong Home Industry Group, the counselors emphasized the need for continuous engagement with customers through social media. They introduced techniques for creating appealing content and maintaining a consistent posting schedule to keep the audience engaged. The use of hashtags, customer testimonials, and behind-the-scenes posts were highlighted as ways to humanize the brand and build a loyal customer base. Moreover, they advised on running targeted ad campaigns to reach a wider audience, especially during festive seasons, when demand peaks. These strategies were aimed at not only increasing immediate sales but also establishing a long-term online presence that would sustain the business growth.

The PKM activities concluded with the provision of a flour milling machine to support the group's operational activities. A group photo was taken with the Sari Rasa Bolong Home Industry Group. This equipment was handed over directly by the PKM team leader to the leader of the Sari Rasa Bolong Home Industry Group, with the hope that it would increase the productivity and sales results of the group. The new equipment was expected to significantly enhance production efficiency, allowing the group to meet higher demand without compromising on quality. This improvement in production capacity, coupled with the newly learned promotional strategies, positioned the Sari Rasa Bolong Home Industry Group for sustained growth and greater economic stability. The combination of enhanced financial management, effective marketing, and improved production capabilities underscored the holistic approach of the PKM program, ensuring that the group could thrive in a competitive market.



Picture 4. Distribution of Flour Milling Machine

The economic and social impacts resulting from the implementation of the Community Partnership Empowerment program through accounting training for the Sari Rasa Bolong Home Industry Group in enhancing family income in Desa Adat Sading, Mengwi-Badung, can be summarized as follows. Although the implementation team has not fully studied the increase in sales turnover, the group leader's explanation provides an overview of the improvements after two years of assistance from the Universitas Warmadewa Community Service Team, as shown in the following table. In addition to the quantitative improvements, there have been significant qualitative benefits as well. The accounting training has enabled the members of the Sari Rasa Bolong Home Industry Group to manage their finances more effectively, leading to better decision-making and financial planning. This newfound financial literacy has empowered the group members, increasing their confidence in running their business and fostering a sense of economic independence. Furthermore, the program has strengthened the community bonds, as members work collaboratively and support each other's growth. The enhanced family income has also positively impacted the broader community, contributing to improved living standards and increased economic activity in Desa Adat Sading.

Table.1 Achievement Indicators for Partner Activities

No.	Description	Year 2023 (Before)	Year 2024 (After)	Progress
1.	Assets	Rp 25.000.000	Rp 40.000.000	33%
2.	Average Sales/month	Rp 35.000.000	Rp 55.000.000	57%

Following the training on bookkeeping, the partners have gained new insights into increasing sales turnover. The provision of a flour milling machine has helped reduce production costs, and a partnership with a savings and loan cooperative has been established, providing additional working capital when needed. Calculating the cost of goods sold has enabled the group to set competitive product prices compared to other groups, resulting in increased sales and profits. This has also led to an increase in assets, as reflected in the development of their assets and sales volume. Based on the data in Table 1, there is a clear progression, with asset values increasing by 33% and average monthly sales rising by 57%. The program's comprehensive approach not only provided practical tools and machinery but also fostered a deeper understanding of financial management among the members. This holistic support has been instrumental in ensuring sustainable growth for the Sari Rasa Bolong Home Industry Group. The members have started to apply the accounting principles learned during the training to their daily operations, leading to more accurate financial records and better budget management. This improved financial oversight has allowed the group to make more informed decisions regarding production and investment, further enhancing their economic stability and growth potential.

Additionally, the training sessions have had a positive social impact on the community. The collaborative environment created during the discussions and Q&A sessions has strengthened the group's cohesion and encouraged a culture of mutual support and continuous learning. Members now feel more empowered and confident in their abilities to manage their business finances, which has translated into a stronger sense of ownership and responsibility. This empowerment has extended beyond the group, as the skills and knowledge gained are shared with other community members, contributing to the overall economic resilience of Desa Adat Sading. The success of the Sari Rasa Bolong Home Industry Group serves as a model for other local businesses, demonstrating the benefits of education, resource provision, and community cooperation in achieving economic development.

The PKM team, with their attentiveness, responded to the partners' needs by offering very simple training on recording all income and expenses related to business activities in a daily cash book. This approach aimed to help them better understand the methods for determining the cost of goods sold as a basis for setting their product prices. Utilizing digital platforms or marketplaces for marketing enables consumers to experience the product conveniently from their homes (Kusumawardhani et al., 2020). Findings by Waidah et al. (2021) indicate that promotions via digital media enhance marketing strategies, helping products gain visibility and build brand awareness among the public. Based on the two statements, the support team also emphasized the importance of business promotion by uploading photos of their products on social media platforms such as Instagram, Facebook, and WhatsApp, and collaborating with services like Gojek and Grab. This promotional strategy was well-received by the partners, as it is straightforward and helps increase their visibility. Participants, most of whom have a high school education, with the group leader holding a bachelor's degree, have found the guidance on correctly calculating the cost of goods sold beneficial, enabling them to accurately determine their expected profits. They have also learned to leverage technology to market their products beyond Sading village. Consequently, they hope that the support and guidance will continue until they can operate independently.

CONCLUSIONS AND RECOMMENDATIONS

Based on the activities conducted by the Community Partnership Program Implementation Team from Universitas Warmadewa with the Sari Rasa Bolong Home Industry Group in Desa Adat Sading, it can be concluded that the training and assistance in simple accounting recording using sales receipts have significantly enhanced the partners' ability to maintain business transaction records. Additionally, the promotional program utilizing social media platforms such as Facebook and Instagram has contributed to increased sales turnover. A partnership has also been established with KSP Mas Sedana Merta Sempidi, which is ready to provide working capital loans. The improvements in accounting practices have allowed the Sari Rasa Bolong Home Industry Group to have a clearer understanding of their financial status, leading to more strategic business decisions. Accurate and up-to-date transaction records ensure that the group can track their income and expenses meticulously, which is essential for

identifying profitable products and cost-saving opportunities. This financial clarity has also facilitated better interactions with financial institutions like KSP Mas Sedana Merta Sempidi, as the group can now present well-documented financial statements when applying for loans, increasing their chances of securing necessary funds for expansion.

Furthermore, the impact of the social media promotional program cannot be overstated. By actively engaging on platforms such as Facebook and Instagram, the group has been able to reach a broader audience, attracting new customers both locally and from other regions. The visually appealing posts and regular updates about their products have helped build a strong online presence and brand recognition. This not only boosts sales but also creates a loyal customer base that can provide ongoing support and word-of-mouth marketing. As the group continues to leverage these digital tools, it is expected that their market reach and sales turnover will continue to grow, further enhancing the economic well-being of the group members and contributing to the overall prosperity of Desa Adat Sading.

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