

Assistance in Book-keeping and Digital Marketing Training for Serati Ayu Yadnya Group, Banjar Pande, Desa Adat Sempidi, Mengwi, Badung

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ABSTRACT

In line with contemporary developments, women today, both in urban and rural areas, often take on multiple roles due to expanded opportunities for self-development. In Bali, where Hindu cultural and religious practices are prevalent, this trend has led to the formation of groups like Serati, who create ceremonial offerings (banten). The Serati Ayu Yadnya group in Desa Adat Sempidi, coordinated by Ayu Made Trisnawati, has met local demand through cooperation with other Serati groups. To boost their income and expand market reach via digital marketing, they need accurate accounting practices. Therefore, training in accounting book-keeping and digital marketing was conducted for the Serati Ayu Yadnya group in Banjar Pande, Desa Adat Sempidi, Mengwi, Badung.

INTRODUCTION

As society progresses, women today, especially those in urban and rural areas, often take on dual roles and are multifunctional. They have gained extensive opportunities for self-development, breaking the traditional male monopoly on significant societal positions. Consequently, women's career opportunities have expanded. In Bali, where the majority of the population practices Hinduism, cultural traditions, and religious rituals remain integral. Hindu rituals in Bali involve ceremonial offerings called *banten*, performed daily through various ceremonies ranging from simple daily offerings to complex rituals such as *Butha Yadnya*, *Manusa Yadnya*, *Pitra Yadnya*, and *Dewa Yadnya*. The preparation of *banten*, which consists of numerous components, has become impractical for individuals due to time constraints and the pursuit of career sustainability. Thus, the modern demand for quick and ready-to-offer *banten* has opened opportunities for service providers and suppliers. This has led to the emergence of *tukang banten*, or *Serati*, who efficiently provide all necessary ceremonial components. This mutual cooperation creates new social capital within the community, establishing *Serati* as a vital new industry.

As these cultural and economic shifts continue, the role of *Serati* expands beyond mere service provision to embody a cultural preservation mechanism. Their expertise not only facilitates the performance of intricate rituals but also supports the community's engagement with traditional practices amidst evolving lifestyles. By adapting to modern demands while upholding cultural integrity, *Serati* not only sustains their livelihoods but also contributes to the preservation and adaptation of Balinese cultural heritage in contemporary society. *Serati* are responsible for creating *banten* according to sacred religious guidelines, making it a specialized and revered profession within Hindu teachings. In *Desa Adat Sempidi, Mengwi*, the central government of *Badung Regency*, both native residents and newcomers prefer purchasing ready-made offerings due to their busy work schedules. This demand has led to the rise of *upakara* industries offering *banten* services. One such group, *Serati Ayu Yadnya*, consisting of five members, faces challenges in meeting high demand due to limited manpower. Despite their significant customer base, they often collaborate with other groups for specific needs, such as *canang ceper* and meat offerings, and rely on external transportation services. However, they encounter difficulties in storage and promotional efforts, lacking refrigeration facilities for maintaining freshness and relying primarily on word-of-mouth for marketing.

To address these challenges effectively, *Serati Ayu Yadnya* recognizes the importance of digital marketing. Utilizing social media platforms like Instagram and Facebook can significantly enhance their visibility and customer engagement. By showcasing their offerings through appealing visuals and leveraging online platforms for promotions, they can expand their market reach beyond local clientele. This approach not only boosts sales but also establishes a stronger online presence, positioning them competitively within the growing *upakara* industry in Bali. Moreover, enhancing storage capabilities through investments in refrigeration technology would enable *Serati Ayu Yadnya* to meet increasing demand while maintaining the quality and freshness of their *banten*.

This strategic improvement would not only streamline operations but also enhance customer satisfaction and loyalty, paving the way for sustained growth and prominence within their community and beyond.

Additionally, the group lacks proper accounting knowledge, only recording sales turnover without tracking costs, production volumes, or accurate financial data. This impacts their decision-making and overall business efficiency. Implementing basic book-keeping aligned with Financial Accounting Standards (SAK ETAP) can significantly enhance their business operations. Training in simple financial recording and digital marketing is essential for Serathi Ayu Yadnya to improve financial management and promotional efforts. Previous research highlights the importance of accounting information systems in enhancing organizational performance. Studies by Trisnadewi and Amlayasa (2020) and Sinarwati (2017) emphasize the crucial role of integrated accounting in small business success. However, many small enterprises still lack awareness of these benefits. Research by Pramuki and Ayu (2019) in Badung Regency reveals a low adoption rate of social media marketing due to perceived complexity and irrelevance. Addressing these perceptions through targeted strategies is vital for effectively implementing this program with Serathi Ayu Yadnya, ensuring its success.



Figure 1. A set of Mekarya Photos From One of the Consumers who Bought Banten from the Serati "Ayu Yadnya" Group

The objectives of this community service activity are as follows: (1) To instill high entrepreneurial motivation in the partner, (2) To enable the partner to identify and seize entrepreneurial opportunities, thereby fostering the spirit of entrepreneurship through the formation of the Serati group for making banten and providing ceremonial services under the name Serati Ayu Yadnya, and to equip them with the skills for accurate book-keeping and calculation, and (3) To optimize profits by training the partners in calculating the cost of goods sold and expanding their market reach through digital marketing. The target audience for this program is the Serati Ayu Yadnya group located in Banjar Pande, Desa Adat

Sempidi, Mengwi, Badung. Serati Ayu Yadnya was chosen as a partner because it receives the most orders and is the most active and developed group, despite having been in operation for only five years. It is expected that, in the future, knowledge transfer will occur to other Serati groups in Desa Adat Sempidi.



Figure 2. Interviews Regarding Conditions and Resources Managed



Figure 3. Equipment and Materials used to Make Banten



Figure 4. Serati is Metanding (Arranging and Preparing) the Offerings

IMPLEMENTATION AND METHODS

This community service activity comprises three phases: preparation, implementation, and monitoring. The preparation phase includes the socialization of the activity process, preparation of tools and materials, and coordination with the leader of the Serati Ayu Yadnya Group. This step ensures that the program is implemented effectively and efficiently.

The implementation method for the Serati Ayu Yadnya Group involves lectures, training, and the provision of appropriate technology equipment.

1. Lectures: These sessions will emphasize the importance of accounting for a business and the significance of promoting business to increase sales revenue. Participants will receive materials on the role of accounting in business development.
2. Training: This involves teaching group members how to record transactions using sales receipts to accurately determine total revenue.
3. Provision of Appropriate Technology Equipment: This includes providing a refrigerator to keep canang fresh and prevent be banten from becoming odorous, thereby saving costs.

The evaluation of this community service activity under the Community Partnership Empowerment Scheme includes three stages: (1) Initial Evaluation: Assessing the baseline knowledge and practices of the participants. (2) Final Evaluation: Measuring the outcomes and impact of the training and provided resources. (3) Sustainability Evaluation: Monitoring the ongoing application and effectiveness of the program in achieving its long-term goals.

RESULTS AND DISCUSSION

The results are based on data collected during the community service activities with the Serati Ayu Yadnya Group in Desa Adat Sempidi, Banjar Pande, Mengwi, Badung. This community service activity involved three lecturers and two students as the implementing team, each with different areas of expertise. The activity began with the community service team being welcomed by the Serati Ayu Yadnya Group. During this session, the leader of the Serati Ayu Yadnya Group presented the conditions and resources managed by the group in running their business.

The community service team then conducted a series of workshops tailored to address the specific needs and challenges faced by the Serati Ayu Yadnya Group. These workshops covered various topics, including basic accounting principles, effective resource management, and strategic planning. The team also provided hands-on training sessions to ensure that the group members could apply the newly acquired knowledge directly to their operations. This interactive approach fostered an engaging learning environment, encouraging active participation and collaboration among the group members. In addition to the workshops, the community service team facilitated discussions and brainstorming sessions to identify potential areas for growth and innovation. These sessions helped the Serati Ayu Yadnya Group to develop a clear action plan for enhancing their business practices and expanding their market reach. The team also offered ongoing support and mentorship, ensuring that the group could successfully implement the strategies discussed during the workshops. As a result, the Serati Ayu Yadnya Group not only improved their financial management skills but also gained the confidence to pursue new business opportunities, ultimately contributing to the sustainable development of their community.

The next phase involved lectures and training sessions by community service team. The first lecture, delivered by L.G.P Sri Ekajayanti, focused on the importance of accounting in business activities. It was emphasized that accounting is crucial for enhancing business operations. With proper accounting, business owners, including the Serati Ayu Yadnya Group, can monitor business developments effectively and efficiently. For small or micro businesses, accounting can be done simply using sales receipts. Another important point discussed was the separation of personal and business financial records to avoid mixing the group's finances with family finances. Following this, the group received training on simple book-keeping methods. This training started with recording all daily sales transactions in a cash receipt book. Transactions using an order system were recorded in a sales receipt with details such as the transaction date, item sold, and sale price. Expenses related to purchases of materials and equipment were recorded in a cash expenditure book. Monthly, all notes were compiled to determine total sales revenue, purchases, outstanding orders, and cash balances. This process aimed to provide financial information useful for business development.

Further lectures were conducted by Ni Ketut Sariani and Ketut Sudarmini, focusing on the importance of marketing to expand market reach and increase sales revenue, especially during peak demand periods such as holidays. They highlighted the importance of collaborating with financial institutions like cooperatives or local LPDs for easier access to capital. Promoting the business by uploading photos of previously sold banten on social media platforms such as Instagram, Facebook, and WhatsApp was also emphasized. This promotion strategy was well-received by the group, as it is simple and expected to increase the group's recognition and ease of order placement, thereby boosting sales.

The community service activity concluded with the donation of a refrigerator to keep canang fresh and prevent be banten from becoming odorous, thus saving costs. The refrigerator was handed over by community service team leader to the Serati Ayu Yadnya Group leader, with the hope that this would enhance productivity and sales. Following the donation, the community service team provided training on the effective use and maintenance of the refrigerator to ensure its longevity and optimal performance. This training included best practices for storing different types of materials and organizing the space to maximize efficiency. The team emphasized the importance of regular maintenance and hygiene practices to prevent any potential issues that could arise from improper use. The Serati Ayu Yadnya Group expressed their gratitude, acknowledging that this new addition would significantly improve their operational capabilities and reduce wastage. The impact of the refrigerator donation was evident almost immediately. The group reported a noticeable increase in the freshness and quality of their products, which in turn attracted more customers and boosted sales. The ability to store canang and be banten for longer periods allowed the group to accept larger orders and fulfill them promptly, enhancing their reputation and customer satisfaction. This development not only strengthened the group's financial stability but also reinforced the positive outcomes of the community service initiative. The success of this activity has set a precedent for future collaborations, demonstrating the tangible benefits of targeted support and resource provision to local enterprises.



Figure 5. Handing Over the Refrigerator to Partner

The economic and social impacts resulting from the implementation of the Community Partnership Empowerment program, through the training and mentoring of the Serati Ayu Yadnya Group in accounting practices to increase family income in Desa Sempidi, Mengwi-Badung, can be explained as follows. Although the implementation team has not yet fully conducted a study on how sales turnover has increased, the group's leader has provided an overview of the improvements observed over the two years of support from the Universitas Warmadewa Community Service Team, as illustrated in the following table.

Table 1. Activity Achievement Indicators for Partner

	Description	Year 2023 (Before)	Year 2024 (After)	Progress
1	Assets	Rp 35.000.000	Rp 8.000.000	37%
2	Average sales/month	Rp 75.000.000	Rp 120.000.000	60%

The economic and social impacts observed after the implementation of the Community Partnership Empowerment program include the group now recording all expenses and sales in a cash book, albeit at a basic level. Based on data, there was a 37% increase in asset value and a 60% increase in average six-month sales. The collaboration with other serati groups and those with transportation means has improved, particularly for large orders requiring quick completion, such as ceremonies for three-month-old babies or weddings. This group has indirectly provided employment opportunities, especially for those skilled in making banten.

Contributions from the group to the implementation of the community service program provided valuable insights for managing the serati banten group. The group's leader revealed issues related to the lack of understanding in recording all expenses, material purchases, sales value, and working capital needs. Initially, communication among serati groups in the area was ineffective, but post-training, the group felt motivated and eager to follow the guidance provided by the community service team. This motivation is reflected in the progress of their assets and sales. After receiving training in basic accounting, the group gained insights into calculating the cost of goods sold and accurately determining their profits.

Additionally, the provision of a refrigerator for storing canang and be banten has resulted in cost savings and increased profits. Promotion through social media has led to more orders and an increase in sales revenue. Accurate costing and competitive pricing strategies have boosted sales, leading to increased profits and asset growth. Based on the data, there was a clear 37% increase in asset value and a 60% rise in average monthly sales. Furthermore, the training has empowered the group to explore new business opportunities and diversify their offerings, contributing to the sustainability of their operations.

The success of the Community Partnership Empowerment program has also fostered a sense of community and cooperation among group members. The shared goal of improving their economic status has strengthened relationships within the group, leading to a more cohesive and supportive environment. The program's emphasis on education and skill development has not only enhanced the group's financial performance but also increased their confidence and capability to tackle future challenges. This holistic approach has ensured that the benefits of the program extend beyond immediate financial gains, promoting long-term growth and stability for the serati banten group.

CONCLUSIONS AND RECOMMENDATIONS

After conducting the Community Partnership Empowerment program titled "Assistance in Book-keeping and Digital Marketing Training for Serati Ayu Yadnya Group, Banjar Pande, Desa Adat Sempidi, Mengwi, Badung," it can be concluded that this initiative has significantly improved the partners' ability to record business transactions using sales receipts. Additionally, the promotional program utilizing social media platforms such as Facebook and Instagram has contributed to an increase in sales turnover through a higher number of orders.

Moving forward, sustained efforts in capacity building and market outreach are crucial for the continued success of the Serati Ayu Yadnya group. Continued training in advanced accounting practices and ongoing support in digital marketing strategies will help them capitalize on their strengthened capabilities. Moreover, fostering strong networks within their community and exploring collaborations with local cooperatives or financial institutions can provide additional avenues for growth and stability. By maintaining a strategic focus on these areas, the group can not only sustain but also enhance their economic impact and improve the livelihoods of their members over the long term.

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