

Supporting the Accounting, Management Systems, and Entrepreneurship of Milk Pie Production Businesses as Contributors to the Tourism Industry in Bali

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ABSTRACT

Bali's tourism growth is closely tied to the local culinary scene, especially the famed milk pie. To bolster Bali's status as a tourist hub, businesses must adopt digital accounting and marketing systems. Unfortunately, many entrepreneurs lack a solid grasp of accounting and have yet to embrace digital marketing. This community service project aims to enhance the partners' abilities in financial planning through proper accounting, boost entrepreneurial intentions, and improve digital marketing skills. Methods include discourse and assistance on accounting system, digital marketing strategies, and entrepreneurial skills. The results show that partners increase entrepreneurial enthusiasm and improve record-keeping according to accounting standards. Ultimately, this should boost milk pie sales, enhance product quality, and benefit for entrepreneurs in Denpasar.

INTRODUCTION

The development of tourism in Bali relies on multifaceted support across various sectors. Notably, the local culinary industry stands as a vital contributor to fostering Bali's tourism growth. Among the culinary offerings, milk pie is a prominent homemade product widely manufactured in Denpasar, serving as an emblematic Balinese souvenir for tourists. Nevertheless, the milk pie business confronts its unique set of challenges, necessitating entrepreneurs to adeptly manage their endeavors to optimize profitability. This is underscored by research findings that reveal a need for the enhancement of product quality due to prevalent product damage issues, thereby emphasizing the pivotal role of improving the skills of the employees (Sari and Purnawati, 2018). In light of these circumstances, it becomes imperative for milk pie entrepreneurs to craft comprehensive strategies aimed at expanding their enterprises and maintaining a competitive edge within the market. Additionally, other research findings underscore the significance of product quality as the predominant variable influencing purchasing decisions among domestic tourists when selecting milk pie products in the city of Denpasar (Tambunan et al., 2019).

Good product quality can be achieved when the entire production chain adheres to sound food production practices, ensuring that the milk pie produced is of high quality, fit for consumption, and safe for health. Managers should direct all employees to work in line with the production process, ensuring that it is executed correctly, precisely, and consistently (Rustiarini and Widayani, 2015). Milk pie entrepreneurs are required to align with consumer preferences through marketing strategies. According to the findings of Waidah et al. (2021), promotions conducted through digital media support marketing strategies, enabling the products offered to gain recognition and create brand awareness in the public's mind. Digital marketing strategies have become a necessity for entrepreneurs. Technological advancements are not limited to marketing but can also be applied to accounting and product design. Digital marketing strategies can be implemented in product design and promotion. Based on product quality observations in Denpasar, improvements are needed. Product variation, packaging, and product shelf life should be enhanced to align with consumer preferences.

The results of interviews with milk pie entrepreneurs, I Ketut Samiyasa and Sang Made Jasri Arwini, indicate various challenges. I Ketut Samiyasa pointed out that price competition has an impact on profits, and the available facilities are still limited. Additionally, the utilization of technology in marketing remains restricted. On the other hand, Sang Made Jasri Arwini expressed concerns about a lack of knowledge in cost accounting within the accounting system. There is also a deficiency in understanding effective marketing systems, and the absence of prior entrepreneurship training. Entrepreneurial orientation is deemed vital for enhancing the capacity to cope with competition. Entrepreneurial orientation, as reflected in innovation skills, ultimately leads to increased profitability (Sitiari et al., 2016).

The competition they face is characterized by competitors setting relatively lower prices. Based on observations of milk pie businesses such as Jaya Dua and Bariesta, it is evident that their packaging is still quite basic, product variety is limited, and the the product doesn't last long. The production of milk pie is facilitated by rudimentary equipment, and the production tools are not organized according to the production process sequence. Most of the production processes are carried out manually, which limits the production capacity.



Figure.1 Barista Milk Pie Production Location



Figure 2: Milk Pie Production Process

Based on the issues faced by the businesses in the homemade milk pie industry, it is necessary to organize a community service activity in partnership with culinary business whose producing milk pie products in Denpasar. The aim of this community service is to enhance the partners' ability to implement accounting systems, devise digital marketing strategies, and augment their entrepreneurial intentions. This initiative aligns with the strategic plan (Renstra) of Universitas Warmadewa's Institute for Community Service (LPM), which focuses on the development of tourism through the local economic approach.

IMPLEMENTATION AND METHODS

The community service activities are conducted at Jalan Bisma, Denpasar. The focus of these activities is directed towards the milk pie businesses that produce iconic Balinese souvenirs. The methods employed include observation, interviews, counseling, and providing assistance.

1. Observation and Interviews

Before the community service program is initiated, observation and in-depth interviews are conducted with the partners to identify the issues they are facing, prioritize these issues, and discuss appropriate solutions to address them. The use of these methods aims to pinpoint the partners' problems accurately, aligning them with the needs and capabilities of the business partners, and fostering their active involvement in designing, implementing, and being accountable for the provided program. Both of these methods are continuously applied to identify the priority issues to be addressed.

2. Discourse/Counseling

The counseling method is employed to enhance the entrepreneurial intentions of the partners. Entrepreneurial intentions are crucial, particularly in boosting product and service innovation to align with consumer needs. The counseling method is also utilized to improve the partners' capabilities in leveraging digital technology advancements to determine marketing strategies.

3. Mentoring and Simulation

The mentoring method is utilized for the implementation of the accounting system. Accounting systems can enhance efficiency and be more effective in profit planning

RESULTS AND DISCUSSION

Based on the three priority issues addressed in collaboration with our partners, the sequential steps taken to provide solutions to specific problems can be elucidated as follows. The initial step, as depicted in Figure 3, involves providing support for accurate record-keeping in accordance with the accounting system. Entrepreneurs are furnished with pre-formatted books tailored to their requirements. The objective of this step is to facilitate cost calculation and profit planning.



Figure.3 Assistance in preparing bookkeeping

The second step, as illustrated in Figure 4, involves conducting training on digital marketing strategies using a combination of discourse-based methods and practical application through online media. Entrepreneurs are provided with methods and strategies for selecting the appropriate media for their marketing strategies. The objective of this step is to enable entrepreneurs to choose the most suitable media in alignment with their management capabilities and financial capacity.



Figure.4 Counseling and discussion of marketing strategies

The third step, as presented in Figure 5, entails entrepreneurship training in the form of discourse-based counseling. Through these counseling, it is anticipated that the motivation and intent for entrepreneurship will be enhanced. During these sessions, entrepreneurs are provided with the opportunity to voice their grievances and challenges they encounter. Issues related to unfair competition can be addressed if entrepreneurs are able to provide products that cater to customer needs. Entrepreneurs must proactively seek information to foster innovation.



Figure.5 Counseling/discussion about products

The final step, as depicted in Figure 6, involves the distribution of books and production equipment to the entrepreneurs, with the production equipment comprising trays. The contribution of these trays is expected to augment production capacity. Production capacity is determined by the capacity of the equipment being utilized.



Figure.6 The delivery of record-keeping books and baking trays

The community partnership program aims to empower micro, small, and medium-sized enterprises (MSMEs) involved in milk pie production by enhancing their management capabilities, entrepreneurial mindset, and accounting proficiency. This initiative holds significant social implications, as it fortifies the role of these MSMEs in contributing to Bali's reputation as a sought-after tourist destination. Economically, the program is expected to improve the well-being of MSME entrepreneurs, employees, and the broader community. Furthermore, the program team provides essential production equipment in the form of record-keeping books and baking trays, which not only facilitate better record-keeping practices but also boost production capacity. With this increase in production capacity, we anticipate higher production volumes, sales, and profits. The Community Partnership Program activities are executed with the support of all partners, including the management and employees of the Pie Susu Jaya Dua and Bariesta business groups. The benefits and contributions of these partners in the CPP activities are presented in Table 1 as follows:

Table.1 Benefits and contributions of partners in activities

Solutions offered	Benefits	Partner Contributions
Entrepreneurship training	Fostering an entrepreneurial spirit, cultivating a passion for one's profession, and nurturing a positive drive to achieve an improved quality of life.	The partners provide the venue, assist with preparations, offer refreshments, and actively participate in the lectures with enthusiasm.
Guidance in compiling accounting records using an accounting system.	The milk pie businesses are capable of correctly calculating the cost of goods sold and maintaining accurate bookkeeping.	Partners are willing to provide support over a three-month period, which is monitored at the end of each month.

Guidance in the fields of production management and digital marketing.	Partners are capable of effectively arranging and organizing equipment to ensure smooth production processes and introducing online marketing systems.	Partners prepare all the necessary equipment, and participants engage in the activities with enthusiasm.
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Based on the observations, the future prospects of milk pie business are promising, especially in light of the tourism industry's growth. Entrepreneurs in the milk pie industry should initiate their efforts by implementing a product innovation strategy. Milk pie products can be enhanced in terms of taste, shape, and packaging. Research findings indicate that the quality of milk pies falls short of expectations, particularly regarding product durability. Therefore, entrepreneurs must maintain consistent product quality. Furthermore, the next strategic step involves implementing a recording system utilizing accounting methods. Proper transaction recording eases pricing determinations and profit planning for entrepreneurs. To market these products effectively, an online media marketing strategy is recommended. The expansion of the milk pie business can be achieved through strategies tailored to the business' capabilities, both in terms of management and financial resources.

The implementation of community partnership program is expected to continue by involving a larger number of business participants. The involvement of relevant officials is also crucial to facilitate them in facing competition. Participants should be adequately prepared in advance, ensuring that they are well-equipped with all necessary tools and resources when the activities are carried out.

CONCLUSIONS AND RECOMMENDATIONS

Engagement with the community through training and mentoring activities has had a positive impact on milk pie entrepreneurs. The mentoring activities, involving the establishment of accounting records with an accounting system, prove beneficial in determining accurate cost prices. Entrepreneurs demonstrate their ability to maintain accurate records in line with the accounting system related to their business operations. Proper bookkeeping also serves as a prerequisite for seeking credit when they require additional capital. Entrepreneurship training enhances their understanding, enabling more effective and efficient outcomes, thereby necessitating an entrepreneurial orientation. Entrepreneurial orientation is reflected through their capacity for innovation, proactivity, and willingness to take risks. Management training assists in organizing production equipment, selecting promotion methods, and choosing appropriate media in line with their knowledge and financial capabilities. To compete in a healthy manner, it is hoped that milk pie entrepreneurs in Denpasar will establish a collaborative community. The objective is to facilitate the exchange of information concerning products and other business management-related issues. This collaborative approach supports healthy competition. Milk pie entrepreneurs must formulate creative strategies to produce products that align with consumer preferences.

Based on the results of the community partnership program with milk pie entrepreneurs, it is recommended that they enhance their entrepreneurial orientation, refrain from readily expressing complaints, maintain simplified record-keeping for documenting each transaction, and keep abreast of technological advancements in information technology, implementing them in accordance with their managerial and financial capabilities.

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