

IMPLEMENTATION OF ACCOUNTING BOOKEPING AND MARKETING DIGITALIZATION IN CRAFTSMEN INDUSTRY

I Wayan Gde Yogiswara Darma Putra¹, Ida Bagus Gde Indra Wedhanapurba²,
Ni Putu Ayu Tika Kurniawati³

¹Accounting Study Program, Warmadewa University

^{2,3}Management Study Program Faculty of Economics and Business, Warmadewa University

e-mail : yogiswaradarmaputra@gmail.com

Abstrak

Usaha Pengrajin Ratna Cempaka Kamasan di Klungkung menghadapi tantangan dalam pencatatan akuntansi yang kurang terstruktur dan proses pemasaran yang belum terdigitalisasi. Kurangnya pemahaman tentang akuntansi yang tepat menyebabkan kesulitan dalam mengelola keuangan dan mengambil keputusan strategi. Selain itu, metode pemasaran konvensional menghambat jangkauan pasar dan pertumbuhan bisnis secara keseluruhan. Untuk mengatasi permasalahan ini, kami merencanakan pelatihan implementasi akuntansi sederhana untuk membantu pengrajin memahami konsep dasar akuntansi dan menerapkannya secara efektif dalam kegiatan sehari-hari mereka. Metodologi dalam pelaksanaan pengabdian kepada masyarakat ini adalah 1) melakukan pendampingan dan membantu dalam pembuatan pembukuan dan laporan keuangan sederhana serta dibuatkan sistem sederhana. 2) Membuatkan media sosial dan Marketplace serta memasarkan ke masyarakat luar. 3) Memberikan pelatihan mengenai prinsip tata kelola perusahaan terutama yang berkaitan dengan penentuan strategi produksi dan pemasaran. 4) Melakukan pembuatan *branding* dari produk yang ditawarkan.

Kata kunci : Pencatatan Akuntansi, Pemasaran, Pengabdian Kepada Masyarakat

Abstract

Ratna Cempaka Kamasan Craftsman Business in Klungkung faces challenges in poorly structured accounting records and undigitized marketing processes. Lack of understanding of proper accounting causes difficulties in managing finances and making strategic decisions. In addition, conventional marketing methods hinder market reach and overall business growth. To overcome these problems, we plan a simple accounting implementation training to help craftsmen understand basic accounting concepts and apply them effectively in their daily activities. The methodology in implementing this community service is 1) providing assistance and assistance in making simple bookkeeping and financial reports and creating a simple system. 2) Creating social media and Marketplaces and marketing to the outside community. 3) Providing training on the implementation of corporate governance, especially related to determining production and marketing strategies. 4) Creating *branding* for the products offered.

Keywords : Accounting Records, Marketing, Community Service

INTRODUCTION

Ratna Cempaka Kamasan is not only a symbol of the sustainability of cultural heritage, but also a real example of resilience and innovation in the traditional craft industry. This business has managed to maintain its relevance amidst the changing times by adhering to traditional artistic values, while adapting modern business strategies. Ratna Cempaka Kamasan is a legacy that comes from the mother-in-law of Mrs. Ni Wayan Indah Anggereni and has existed since the 1990s. The main focus of this business is on manufacturing crafts such as bokor, dulang, keben, and various other types of metal crafts. Mrs. Ni Wayan Indah Anggereni holds a key role as the Head of Craftsmen in the Nandini area, Kamasan, Klungkung, who has a noble goal to maintain and preserve the richness of Klungkung's unique artistic culture. However, in the midst of the sustainability of the business, there are a number of challenges that need to be overcome. One of them is the decreasing number of craftsmen in this industry. This is due to the minimal regeneration of craftsmen in the Kamasan area, a problem that needs to be overcome with long-term strategies such as training programs and skills development for the younger generation in Kamasan. Nevertheless, Mrs. Ni Wayan Indah Anggereni remains persistent in carrying out her role. She personally manages all aspects from marketing, distribution, to managing the business group. Her husband leads the product finishing division, ensuring that each craft reaches

the highest quality before being marketed. This task involves attention to detail and technical expertise to ensure the final product meets the expected standards. On the other hand, her son is responsible for the Ratna Art division, which focuses on the development of metal crafts and painting. This division is not only continuing the tradition, but also developing new innovations in design and technique. With expertise in their respective fields, they have succeeded in creating a strong synergy in this family business, maintaining the authenticity of the product while adding aesthetic value and market appeal. This collaboration allows Ratna Cempaka to remain relevant and continue to grow, facing industry challenges with high optimism and dedication. Despite having the desire to be involved in various types of business activities, Mrs. Ni Wayan Indah Anggereni's limited mobility is an obstacle that must be faced. However, her presence in managing the business process remains the main pillar in maintaining product quality and consistency. The empowerment of craft businesses practiced by Ibu Ni Wayan Indah Anggereni has made a positive contribution to the economy of the area where she lives. In addition, the craft products produced have been known throughout Bali and have even achieved widespread recognition outside the region, reflecting the uniqueness and beauty of Klungkung's distinctive art as a whole.

The management of the Ratna Cempaka Craftsman business has been well managed and passed down from generation to generation, reflecting the family's dedication to preserving cultural and artistic heritage. However, there are several obstacles that need to be overcome to improve the efficiency and sustainability of the business. One of the main problems is 1) The absence of adequate bookkeeping procedures or daily records related to production, income, costs, and profit and loss, so that the financial condition and position cannot be clearly known. 2) The absence of a good recording system causes difficulties in managing finances and making strategic decisions. 3) They have not implemented a modern marketing model to promote their products. Most marketing is still done traditionally, which limits the reach and potential for market growth. 4) The location of the business is far from the city, so the scope of product marketing is limited. The less strategic environment in terms of marketing hinders businesses from reaching a wider and more diverse market.

By improving their bookkeeping systems, adopting modern marketing strategies, and finding solutions to overcome location constraints, Ratna Cempaka Craftsmen can improve operational efficiency and expand their market, making a greater contribution to the local economy and cultural preservation.

METHOD

This empowerment program will be implemented through a participatory method that involves all key stakeholders in the implementation process. This method ensures that the needs and problems faced by Ratna Cempaka Craftsmen can be identified precisely and the solutions provided are in accordance with field conditions. The following are five stages of community service implementation: 1) Identification and Analysis of Needs, the methods used are interviews and focus group discussions (FGD) with craftsmen, business managers, and local stakeholders and Surveys to collect quantitative data on financial conditions, managerial capacity, marketing strategies, and existing branding. 2) Empowerment Program Planning, the method used is the preparation of an action plan based on the results of the needs analysis and consultation with experts in the fields of finance, digital marketing, business management, and branding. 3) Empowerment Program Planning, the method used is Workshops and seminars on simple bookkeeping and financial reports, digital marketing, corporate governance, and product branding as well as direct assistance at the place of business for the implementation of bookkeeping, digital marketing strategies, and corporate governance. 4) Empowerment Program Planning, direct implementation of bookkeeping, digital marketing, corporate governance, and branding strategies in the Ratna Cempaka Craftsman business and regular monitoring through field visits, weekly evaluations, and progress reports. 5) Evaluation and Follow-up, final program evaluation through surveys and interviews to measure the impact of the program on business development and preparation of evaluation reports that include achievements, challenges, and recommendations for program sustainability.

RESULTS AND DISCUSSION

As an initial step, we have approached and coordinated with the Head of the Ratna Cempaka Kamasan Craftsmen located in Kamasan, Klungkung Regency. The purpose of this approach is to align and finalize the activity plan that was previously agreed upon during the initial survey, which then became part of the proposal approved by the Directorate of Research and Community Service

(DPPM) of Warmadewa University. This initial meeting was held at the residence of the Head of the Ratna Cempaka Kamasan Craftsmen . This meeting was attended by the Head of the Ratna Cempaka Kamasan Craftsmen and members of the craftsmen , as well as the community service team. In the meeting, we discussed the next steps that will be taken to implement the planned assistance. In particular, there will be assistance regarding marketing strategies and the introduction of a simple bookkeeping system. We hope that the cooperation and communication that has been initiated will be a strong foundation in the implementation of this community service program. Through this initial meeting, we have built a foothold for the next steps that will bring real benefits to the Ratna Cempaka Kamasan Craftsmen in developing their businesses.

On June 2, 2024, a meeting was held with the Ratna Cempaka Kamasan Craftsmen . This meeting involved the presence of the chairman and all members of the Ratna Cempaka Kamasan Craftsmen . The following is a series of activities carried out at the meeting: Opening: The event began with an opening by the Community Service (PKM) team and remarks from the group leader who was a partner in this activity. Explanation of Activities: The Team Leader from the University explained the concept and objectives of the Tri Dharma of Higher Education, especially focusing on the community service program of Warmadewa University.

The mentoring activity plan to be implemented is also outlined, so that all participants and instructors involved in the activity have the same understanding and are coordinated. Discussion and Q&A: An open discussion is held with group members regarding the problems they face in their businesses. This discussion is also an opportunity to plan solution steps that will be implemented in mentoring activities. Mentoring: A practical session is held related to several aspects, namely: Simple Financial Bookkeeping: Group members are given assistance in making simple financial records, helping them understand and implement a more effective bookkeeping system. Brand Creation: Group members are taught about creating a stronger and more representative brand for their products, helping to improve the image and appeal of the product. Marketing Digitalization: An introduction and assistance are provided in adopting digital marketing strategies, including the use of social media, to expand the reach of the product market.

This meeting aims to ensure that all parties involved have the same understanding of the program and the goals to be achieved. Through practical assistance, it is hoped that the Ratna Cempaka Kamasan Craftsmen can be more prepared and confident in facing the challenges they face, and are able to take concrete steps to improve their business. On June 14, 2024, the community service team held a very important meeting with the Ratna Cempaka Kamasan Craftsmen . In this meeting, the approach taken was to directly visit the production site for the products produced by this group. The goal is to gain a deeper understanding of the production process and the needs of partners.

The series of activities in this meeting include: Visit to Production Site: The community service team visited the production site of each product produced by Ratna Cempaka Kamasan Craftsmen directly . The purpose of this visit was to directly understand the production process, the infrastructure used, and the challenges faced by partners in carrying out production activities. Discussion and Q&A: During the visit, a discussion and Q&A session was held between the community service team and group members. This is an opportunity for group members to share their experiences and challenges in the production process. The community service team can also provide suggestions and solutions based on their direct observations. Assistance in Production Activities: In addition to discussions, the community service team also provides direct assistance needed by partners to improve production activities. This assistance can be in the form of suggestions to improve production efficiency, provide information on better equipment or production techniques, and provide some tools that are very necessary to support the production activities of their products. Follow-up Plan: This meeting is also an opportunity to plan follow-up. The community service team and group members can together plan concrete steps that will be taken to overcome problems and improve production quality in the future. This meeting is expected to provide real benefits for Ratna Cempaka Kamasan Craftsmen . Through direct visits and interactions between the service team and group members, it is hoped that a strong synergy can be established to overcome challenges in production and improve the quality and efficiency of their production activities.

On June 15, 2024, an exhibition was held in collaboration with the Bali Provincial Government at the Bali Arts Festival. This exhibition is an event to introduce and sell products from partners to the public. In this exhibition, partner products are presented with more attractive and innovative packaging, while direct marketing efforts are carried out. The series of activities in this exhibition include: Introduction of Partner Products: The exhibition begins with an introduction of products

produced by partners to exhibition visitors. These products are displayed with more attractive and professional packaging, so that they can attract the attention of visitors. Direct Marketing: During the exhibition, Ratna Cempaka Kamasan Craftsmen interact directly with visitors. They present their products, explain their advantages and benefits, and answer questions from visitors. This direct marketing allows for a closer relationship between producers and consumers. Product Sales: In addition to presentations, these products are also sold directly to exhibition visitors. Visitors have the opportunity to purchase products they are interested in, so this exhibition also serves as an opportunity to earn direct income. Collaboration with the Government: Government involvement in this exhibition can provide official support and recognition for partner products. This can also improve product image and increase consumer confidence.

It is hoped that this exhibition will provide positive benefits for Ratna Cempaka Kamasan Craftsmen . By introducing their products in more attractive packaging and conducting direct marketing, it is hoped that these products can be better known by the public and get a positive response. Collaboration with the Regional Government can also provide valuable support in raising the profile of partner businesses at the local level.

In addition, in the exhibition, partners also tried to apply the accounting bookkeeping that they have practiced. In this effort, they tried to apply accounting principles in recording all financial transactions related to product sales during the exhibition. This step was taken as part of an effort to be more structured in recording finances and observing the results of product sales. By trying to apply accounting bookkeeping in real situations such as exhibitions, partners hope to see how the financial recording process can help them track income and expenses better. This step will also give them the opportunity to learn and understand more deeply about how accounting principles can be applied in their business.

Thus, this exhibition is not only an opportunity to promote products, but also a concrete step for partners to practice and hone their accounting bookkeeping skills. It is hoped that this experience will provide valuable insights to partners about the importance of accounting bookkeeping in managing their businesses more effectively and efficiently.



Figure 1. documentation

CONCLUSION

The management of the Ratna Cempaka Craftsman business is well managed by the first child of the Owner of Ratna Cempaka as the management of governance and Management and Development of Business Ideas According to the Times. The use of the bookkeeping process/daily records related to production, income, costs, profits and losses is used digitally, so that it really clearly knows the financial conditions and positions with a version that is easy for Ratna Cempaka to understand. The use of modern marketing to promote its products has been used by attaching the production process of each product produced in order to maintain prices in the bargaining process. The scope of production is used in each craftsman's house in order to create higher quality products without having to be fixated on time and distance to work and the use of workers who are on average from the Ratna Cempaka family so that the quality of Ratna Cempaka products is maintained.

SUGGESTION

The role of digital marketing used by Ratna Cempaka should focus more on the production process rather than just introducing products such as how to market, promote and display products. One of them is through a website that is intended to collaborate with the name of the Ratna Cempaka craftsman affiliate to produce products in the form of dulang, keben, bokor, kipas, etc. to support the economic activities of the group. By carrying out the marketing process with videos of the production

process of dulang, keben, bokor, kipas, etc., consumers will appreciate the hard work done by the craftsmen and will increase the value of an item.

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