

# ACCOUNTING BOOKKEEPING AND MARKETING GOVERNANCE WITH MOBILE MARKETING IN CARVING CRAFT INDUSTRY

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## Abstrak

Industri batu padas dikenal di Bali sebagai hiasan rumah maupun tempat suci agama Hindu di Bali. Kerajinan ini memiliki cerita dari sejarah yang panjang dan infrastruktur tentang peradaban masyarakat Bali. Hingga kini, seiring berkembangnya ilmu pengetahuan dan teknologi, kerajinan batu padas turut mengalami perkembangan. Desa Keramas, sebagai salah satu sentra kerajinan adalah nama sebuah desa di Kabupaten Gianyar. Desa Keramas secara geografis termasuk desa dataran rendah. Di lingkungan Keramas, secara umum penduduknya mayoritas bermata pencaharian di bidang seni kerajinan. Namun, dalam menjalankan usahanya beberapa pengrajin masih menghadapi kendala yang dominan. Kendala yang dihadapi meliputi pengelolaan usaha masih belum sepenuhnya melaksanakan prinsip manajemen. Tata kelola mulai dari pembuatan desain produk, pengelolaan keuangan dan keseluruhan proses kerja SDM (karyawan) dilaksanakan oleh pemilik juga merangkap manajer. PKM ini memberikan pendampingan kerajinan batu padas berupa pengelolaan keuangan dan manajemen untuk melestarikan kerajinan batu padas di Bali

**Kata kunci:** Akuntansi Manajemen, Tata Kelola, Pengabdian Kepada Masyarakat

## Abstract

The Padas stone industry is known in Bali as home decoration and Hindu religious shrines in Bali. This craft has a story from a long history and infrastructure about the civilization of the Balinese people. Until now, along with the development of science and technology, Padas stone crafts have also experienced development. Keramas Village, as a craft center, is the name of a village in Gianyar Regency. Geographically, Keramas Village is a lowland village. In the Keramas neighborhood, in general the majority of residents make their living in the arts and crafts sector. However, in running their business, some craftsmen still face dominant obstacles. The obstacles faced include business management that still does not fully implement management principles. Governance, starting from product design, financial management and the entire HR (employee) work process, is carried out by the owner and manager. This PKM provides assistance with Padas stone crafts in the form of financial management and management to preserve Padas stone crafts in Bali

**Keywords:** Management Accounting, Governance, Community Service

## INTRODUCTION

The development of carving art in Bali was born along with the development of Hindu elements in Indonesia. This can be seen from the art in the architecture of residential buildings, places of worship and even as displays or typical Balinese souvenirs. Balinese carving is a typical Balinese art product. Usually Balinese carvings are made using moja echo wood, teak wood and cempaka wood. There are also Balinese carvings that use padas stone (Made & Puspitawati, 2020). Padas stone carving is one of the arts that is often found and popular in Bali. Usually the art of carving Padas stones is part of the construction of buildings in Bali, especially for the construction of temples, therefore it can be said that the art of carving has become part of people's lives in Bali (Ghaida et al., 2021). The motifs in these Balinese carvings are relics of ancient kingdoms which have now undergone several developments, giving rise to several new motifs. The results of Balinese carvings are undoubtedly beautiful, the high artistic value of their intricate workmanship, combined with the unique cultural values that exist, makes this carving art different from others.

A number of villages in Bali are famous for their carving art, one of which is Keramas Village, which is an area famous for its various padas stone carvings. Keramas Village, Gianyar as a craft center is the name of a village in Gianyar District and Regency. Geographically, Keramas Village is a lowland village. The distance from Denpasar to Keramas village is 21 km. The types and types of products produced by craftsmen in Keramas Village are diverse. In the Keramas neighborhood, in general the majority of residents make their living in the arts. There are various arts in Gianyar Regency, such as painting, as well as farming and gardening as part-time jobs. It is said to be the majority because more than 50% of the population focuses on crafts. One of the crafts that deserves to be preserved is Padas stone craft products. Figure 1 below shows one of the native residents of Keramas Village who is still engaged in the Padas stone craft as a source of economic support.



Figure 1. Padas Mitra Stone Carving Craft Products

Mrs. Ni Kadek Wantini, one of the Padas stone carving craftsmen in Keramas Village, is the owner and craftsman of this business. He produces various forms of Padas stone carving crafts and becomes his main source of income. The shapes and types of padas stone crafts produced by partners are very diverse for use in temples or as decoration in Balinese homes. Padas stone craft products are designed by combining elements of pre-existing traditional motifs, by absorbing modern design elements, thus producing various creative and innovative products, which have their own characteristics, so that they can compete in the market, both locally and internationally. national and global. The ability to organize fine art elements such as line, plane, color, texture, space, and arrangement principles such as: composition, proportion, unity, contrast, rhythm and balance, is very much needed in creating design plans. Innovative design has a creative basis in observing the social, cultural and economic phenomena of society, so that it has cultural characteristics or identity (Irawan, 2022) . In this case, partners continue to make various efforts to develop new, creative and innovative designs, to meet the needs of a very competitive market (Djakasaputra et al., 2021) .

Currently, with the emergence of increasingly advanced modern innovations, several traditional crafts are experiencing ups and downs (Wanakerta, 2021) . However, this Padas stone craft is one of the businesses that is surviving amidst the waves of modernization. The craftsmen are trying hard to get the economy moving amidst a situation that is starting to become sluggish and there are few people interested. In fact, if you look at the product results, this Padas stone craft is very interesting, of course it still has a very wide market potential. Market expansion and market penetration strategies will influence sales turnover and business performance which can support business sustainability.

If we look deeper, not everything is caused by external factors. The progress of traditional craft businesses must also be assessed in terms of the SMEs themselves, whether the SMEs have carried out their operational activities well or not (Huamantumba et al., 2022) . Ms. Ni Kadek Wantini 's Padas stone craft SME still faces several dominant obstacles in its efforts to improve its performance, including: In terms of business management, Ms. Ni Kadek Wantini still does not fully implement management principles. Governance, starting from product design, financial management and the entire HR (employee) work process, is carried out by the owner and manager. Too much workload results in disrupted management or corporate governance (Putra et al., 2020) . All decisions to be taken depend on the owner or manager. In this case, if a phenomenon occurs where the owner or manager travels or falls ill, the effectiveness of the business will be disrupted (Ajimat et al., 2020) . Apart from that, as the age of the business owner or manager increases, productivity will decrease and of course this will have an impact on the company's existence (Armiyati, 2014) .

The marketing system used is a traditional system. Padas stone craftsmen still use the old habits of SMEs in the industrial center area, namely relying heavily on investors/middlemen who come from several areas in their marketing areas. Partners do not yet have their own market share, the orders they carry out generally come from craft investors who have market access and links to foreign property markets. Mitra prefers to be an art shop worker, where most of his production is marketed in outlets specializing in Padas stone crafts. Management accounting bookkeeping is also not carried out by partners, so partners do not know exactly what the correct cost price and selling price should be for each product. Product marketing is not market oriented but only depends on orders from investors/middlemen. The investor/middleman will determine the design and method of payment that will be made in the buying and selling transaction. Partners in this case do not have the ability to bargain when the middleman has set the price or payment system. Therefore, the percentage of profits received by the middleman is actually greater than that of the partner, because up until now the middleman has been free to manipulate prices. Apart from that, another important problem is the limited skills of human resources in accessing business information related to business development from partners. So far, partners have only been able to get information about their business strategies through colleagues, middlemen or wholesalers who have been considered business partners.

## METHOD

PKM activities are carried out at MSMEs in Keramas Village, Gianyar Regency, namely at the partner's Stone Carving UMKM. In this case, training was held on recording simple financial reports, marketing management and *mobile marketing* .

Several stages in this PKM are 1) Conducting a survey of PKM locations for MSMEs located in Keramas Village, Gianyar Regency. Next, convey the aims and objectives of PKM and conduct interviews and direct observations. 2) The second stage is for the chairman, members and accompanied by students to collect all information regarding problems existing with partners. In this PKM, the problems found were related to financial report bookkeeping, marketing and *mobile marketing*. The next plan is that the PKM team will provide a simple explanation of financial reports, especially cash income and expenditure and introduce the use of *mobile marketing* as a tool to help the process of recording financial reports. 3) Formulation of Mentoring. Before the PKM team goes directly to partners to provide assistance, they formulate what material will be provided to partners. The material provided includes making financial reports, knowledge of good corporate governance and marketing systems. The mentoring material is made simple so that partners understand the aims and objectives of implementing this PKM, so that the resulting *impact will be in line with what is expected*. 4) Training and Mentoring, the next stage is training and assistance in preparing financial reports which includes recording daily cash receipts and disbursements journals, as well as recording monthly profit and loss reports, introduction to marketing and corporate governance and *mobile marketing*. Partners are provided with assistance related to product marketing governance, starting from creating an organizational structure that provides opportunities to be responsive to changes and challenges. The preparation of this organizational structure is applied with job descriptions for each unit formed, after which SOPs are created to support each activity in both the production and marketing sectors. Furthermore, partners are also provided with assistance and consultation regarding creating a bookkeeping system which includes diaries, profit and loss, balance sheets and COGS calculations. This is done with the hope that partners will have a clear picture of their operational results and know the basic price of their products. In order to support ongoing partner activities, partners are also introduced to creating promotional facilities via *social media* so that they are expected to support the marketing of partner products. Assistance and training in operating and updating your *social media so that it is hoped that the latest information about products and companies can be conveyed*. Partners also receive assistance in the form of procuring several damaged equipment that can support the production process from partners. 5) The final stage is evaluating the results of training in preparing financial reports carried out by service partners as a whole. Evaluation is carried out by confirming with partners about the training and mentoring materials that have been carried out and the extent to which partners have carried out recording and *mobile marketing*.

## RESULTS AND DISCUSSION

A preliminary study was conducted to understand the social, economic and business context in Keramas Village, Gianyar Regency. PKM carried out on partners includes field surveys, interviews with MSME owners, secondary data analysis to identify challenges, opportunities and needs specific to partners.

Identifying critical factors that influence the condition of MSMEs is the first step in developing an empowerment strategy. The results of Mitra's Padas stone crafts are actually very popular, but currently Partners often sell them to middlemen, so the income generated is not optimal. Partners also do not have market share outside the region. If partners can expand their business outside the Gianyar Regency area, it is hoped that partner capacity will increase. The following are the results of partner products that have competitiveness and selling power

The results of the mentoring activities carried out starting from an initial survey of partners showed that there was still minimal knowledge and desire regarding simple accounting records. Partners do not have a cash book to find out how much income and expenses the partner has during the buying and selling activity period. Recording related to financial reports is the most crucial part of carrying out business activities for MSMEs. Basic knowledge regarding recording proof of transactions which will become a benchmark for partners in managing their finances is the basis for providing training to partners.

Training related to *mobile marketing* for partners starts with introducing the meaning and marketing management process. During the mentoring implementation, the PKM mentoring team provided material explanations and shared direct case studies on the marketing management process in the carved stone industry. Next, partners were introduced to information technology-based product marketing through a *mobile marketing approach* via Tokopedia. This technology was chosen taking into account the results of analyzing user needs in determining *mobile marketing applications* which is in accordance with the partner's business where the partner has been accustomed to using the *WhatsApp application* for personal purposes. Installation and configuration of the Tokopedia application is also carried out during this training. Partners are directed and receive guidance to immediately implement the Tokopedia *mobile marketing application* for product marketing. Training begins with creating product information that is ready to be marketed. The product information that has been created is

then marketed using the features available on Tokopedia to customers who have become business partners. The PKM implementation team also emphasizes the importance of managing communication with business partners and customers. To implement it in the Tokopedia application, training participants are taught how to create and configure the *Away Message feature* which is used to help businesses stay connected to consumers when they are not there or services are closed.

In the PKM carried out in the carving industry in Keramas Village, Gianyar Regency, an analysis of MSME management governance identified deficiencies in business planning, resource management and marketing. Developing appropriate management governance is the key to increasing operational efficiency and partner competitiveness, both from an economic and social perspective, which is proven to be closely related to partner business performance. Increasing revenue and marketing techniques is one way to empower partners. The main challenges faced by partners in Keramas Village, Gianyar District involve limited access to financial resources, management training and markets. The training and empowerment carried out for partners can be seen in Figure 2.



Figure 2. Training and Empowerment for Partners

Evaluation of the empowerment program that has been implemented shows that there has been an increase in partners' awareness, knowledge and managerial skills. This empowerment makes a positive contribution to business sustainability and partner participation in decision making to sell Padas stone carving products.

## CONCLUSION

Through the PKM that has been carried out, it can be seen that partner empowerment is not just a business strategy, but is also a means to achieve prosperity and sustainable community development. By bridging the needs of partner businesses, empowerment efforts can be a catalyst for positive change that involves the entire community around the partner's neighborhood. By building a supportive ecosystem, partners can overcome various challenges and take advantage of existing opportunities. This study in the context of PKM underlines the need to emphasize the importance of simple accounting records and *mobile marketing* in efforts to increase partner capacity.

## SUGGESTION

Based on the implementation of activities that have been carried out, partners should continue to maintain consistency in terms of production, marketing and finance so that the survival of partners can be guaranteed. Apart from the production, marketing and financial aspects, partners also need to be provided with counseling regarding legal aspects, especially regarding business permits and product patents. Empowerment programs also need to be strengthened by increasing access to management training, financial resources and business networks. Expanding education and training within the management governance framework can help partners manage risk and plan for sustainable growth

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