

Accounting, Design, and Website Training for Banyu Biru Hand Fan Craft Hand Fan

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Abstract

A series of training and mentoring were carried out in community partnership program to improve the ability of the Kipas Banyu Biru Craft SMEs to manage their business. So far, the Kipas Banyu Biru Craft has not kept a record of its financial transactions, so it is difficult to know how much profit is actually earned from this business. In addition, other problems faced by Kipas Banyu Biru Craft are the design of the fan motif which is still simple, as well as marketing that is still traditional and does not use information technology. To overcome this problem, several activities have been carried out. There are providing training and assistance in accounting bookkeeping either manually or using a computer, training and assistance in developing more fan motif designs, and training and assisting internet websites for marketing. The results show that partners are now skilled in bookkeeping and making fan motif designs, and are skilled at using internet websites for marketing their products.

Keywords: Banyu Biru Craft; Bookkeeping; Community partnership programs

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Introduction

MSMEs are a mainstay sector that contributes quite a lot to Indonesia's gross domestic product. Based on data from the Ministry of Cooperatives and SMEs for 2021, the number of MSMEs has now reached 64.2 million, with a contribution to GDP of 61.07%, or 8,573.89 trillion rupiah. However, several obstacles are still faced by MSMEs to develop well, including the quality of human resources, the legal entity of MSMEs, capital loans, and a lack of knowledge and experience in dealing with obstacles in the field (Taufik *et al.*, 2017). Thus, it is necessary to increase the independence of MSMEs through various programs that can improve MSMEs' skills.

This community partnership program (PKM) activity is in partnership with Banyu Biru Craft Micro, Small, and Medium Enterprises (MSMEs). This MSME is located in the Jipangan area, Rt. 04, Bangun Jiwo, Kasihan, Bantul, Yogyakarta. The field of bamboo-based hand fan crafts is the main product of this

MSME. Mr. Darmawan and his wife, Mrs. Sri Suharti, were the pioneers in establishing this MSME, which started in mid-2006, namely after the earthquake in Yogyakarta. Banyu Biru Craft MSME, apart from producing hand fans, also produces similar products, such as wallets, key chains, and invitations. Even though the focus is currently on hand fan products, this MSME often receives offers from customers in the form of rolled invitations and other souvenirs. Due to limited resources and equipment, Banyu Biru MSME takes products from businesses in neighboring villages, which are still in the same big village. The products taken are either semi-finished or have not been finished. Then this MSME just needs to carry out the finishing and marketing processes.

Banyu Biru MSMEs hand fan products are made from materials in the form of bamboo and various kinds of fabrics, such as chiffon, peles, satin, blaco, brocade, batik, and tetron. Other supporting materials include wire, rattan, lace, sequins, H²O² bleach, special glue (yellow glue), and plastic for packing needs. This MSME employs six permanent employees who work at home, with working hours from 8:00 a.m. to 6:00 p.m. Apart from permanent employees, to support the smooth running of the business, it also employs seven casual or daily contract workers who work from their respective homes for the sake of efficiency. The owner of this MSME, Darmawan, is directly involved in operating the MSME, while the main issue of price negotiation is handled directly by Darmawan's wife.

The equipment used by Banyu Biru MSME in making hand fans is still simple, namely sickles and irat knives. As a result, when this MSME receives orders in large quantities, it is difficult to fulfill them; thus, to overcome this problem, Banyu Biru takes products from other MSMEs. The process of making a hand fan goes through several stages, including the process of cutting bamboo, punching holes in the bamboo, and cutting the patchwork according to the desired size of the hand fan. Once the bamboo and cloth are ready, the cloth is spread on the floor, and then the bamboo is smeared with glue and placed on top of the cloth. The process of attaching bamboo to cloth is not perfect because it only uses the range of your hand. After a few minutes, the two materials have really adhered well, and the finishing process is ready to be carried out. Work in the finishing section includes attaching lace or ribbon accessories and lists to the edges of the hand fan. After everything is finished, the product is ready to be marketed. The marketing process at Banyu Biru Craft MSME is carried out using an offline system. In an offline marketing system, buyers have to come to the location to be able to order products according to their wishes, and if they buy in large quantities, they have the opportunity to negotiate prices. Most MSMEs have not used online media for marketing. Their online marketing system only uses WhatsApp and Facebook media. However, the content contained in social media is still very simple, and the reach of social media is not wide enough. As a result, the marketing area is very limited (local). Buyers usually contact the owner directly without having to go to the production house.

In managing its business, Banyu Biru Craft MSME still relies on traditional management according to the owner's capabilities. Darmawan's wife, who is a financial manager, admitted that she was still comfortable using traditional methods because she felt they were more flexible and not stuck to certain rules. The initial capital of Banyu Biru Craft MSMEs was only Rp5.000.000 and now MSME owners admit that their capital is around IDR 100 million. The total monthly sales of Banyu Biru Craft hand fans are currently at an average of IDR 50 million with a profit of around IDR 7.5–9 million. Hand fan production in a day can reach 300-500 units.

General Problems Faced by MSMEs

A business, in this case, MSME, cannot escape from problems, as it is with Banyu Biru Craft. After conducting a survey and holding discussions between the service team and the MSME owners, it was concluded that there were four main problems: design, production, management, and marketing.

Hand Fan Design Issues

The main problem for MSMEs is the lack of young workers who can design and draw batik on hand fans. As has happened in other MSMEs, fewer and fewer young people are involved in hand-fan design. Many young people are not willing to learn to be craftsmen or batik designers for decorative hand fans. Meanwhile, the existing group of workers is starting to age and is not innovative, while in fact, a craftsman is required to be innovative and creative to produce new ideas. The hand fan product developed by this MSME is only standard and ordinary, so it still looks simple. The hand fan designs produced do not have variations and do not keep up with trends. The production of craftsmen does not provide many choices and does not meet consumer desires. The hand fan motif is only the default motif of the fabric. This gives consumers the impression that the hand fan product produced is less attractive and looks as it is, even though having creative ideas in product design will get more selling value for consumers. Based on researchers' observations, it is not uncommon for the two MSME product designs to be made by the customers themselves. It is certain that if MSMEs only maintain monotonous hand fan models like that, they will easily be left behind with their current market share. MSMEs should update their hand fan models so that they can compete not only domestically but also internationally (He and Wei, 2011).

Apart from product design, product packaging design is also no less important in improving MSME business branding in an increasingly competitive business era. Attractive and high-quality packaging design is a competitive advantage for an MSME (Sumiati and Panjaitan, 2022). Thus, in this activity, it is crucial to have innovation and high creativity to propose hand fan models that are up-to-date, attractive, and have unique motifs and packaging designs so that consumers will become more interested.

Accounting and Management Issues

In MSME management, administrative activity means managing the business both in terms of financial recording and existing resources. In this case, Banyu Biru Craft MSMEs has run its business by implementing flexible resource management. This means that MSMEs still use traditional methods of management, especially in financial recording. Darmawan's wife directly handles the business's operational system by using a manual method that does not fully comply with the rules for recording correct financial reports. Transactions such as purchasing raw materials, paying employee salaries, sales transactions, and several other transactions are still recorded manually. Apart from that, MSME assets are still not separated from the owner's assets. Therefore, it is not possible to measure the net profit obtained from MSMEs' operations, or they may even experience losses.

Obstacles that hinder MSMEs in implementing accounting include their educational background, never having attended accounting training, and the belief that they do not need to implement accounting (Kurniawati, Nugroho, and Arifin, 2012). Thus, it can be said that there is a need for training related to bookkeeping systems that leads to professional management so that MSMEs can carry out financial records according to the correct rules. Good and structured management and financial aspect of MSMEs will improve their business prospects in the future (Wardana and Wulaningrum, 2020).

Marketing Issues

In marketing their product, MSMEs Banyu Biru Craft uses an offline and online sales system. Currently, many customers choose to visit MSMEs directly to order products (the offline sales system). Even though by coming to the location customers can choose and negotiate directly with the business owner, this system is less efficient. The current trend in the marketing system in the business world involves social media, which follows market share needs. Social media is now known to have

become a sharp weapon in the marketing process (Chiliya and Afolabi, 2011). Banyu Biru Craft MSME still uses very little social media: only Facebook and WhatsApp. As a result, the marketing area for this hand fan is very limited (local). In theory, to improve the performance of a business, one way is to improve marketing by developing an online marketing system. Increasing the ability of MSMEs to use digital technology will improve the performance of these MSMEs (Darmansyah *et al.*, 2022).

Scientific Method

The implementation method in PKM is a bottom-up approach or a "participatory" approach. Craftsmen in this approach are invited to actively participate in identifying problems, finding appropriate solutions, and taking joint action. In this approach, action planning is also attempted to answer the problems and needs of craftsmen groups and is carried out in a participatory manner with partners.

The steps used in this approach are as follows: 1) Identify potentials, such as the number and expertise of the workforce, the availability of raw materials, equipment, management, markets, and the environment related to business activities. 2) Analyze the needs of the craftsmen group and prioritize the craftsmen's needs that are most urgent and need to be adjusted to the craftsmen's abilities. 3) Make a work plan or activities that will be implemented. The work plan includes the preparation of activities and their implementation. 4) Conduct training. In this activity, there will be training and assistance in brand management, business management and accounting training, and marketing training. 5) Monitoring and Evaluation.

Hand Fan Design Training

The program that has been implemented in this community service is training in creating hand fan image designs and hand fan shape designs. So far, according to MSME partners, they are still making hand fan image designs and hand fan shapes that are monotonous. Thus, the partners asked to be given training in making hand fan image designs and hand fan shapes that are attractive to consumers. They also want to learn how to make hand-fan shape designs that are more attractive and exclusive, which can generate higher selling value.

So far, partners have made several types of hand fans, including hand fans for wedding souvenirs, wedding invitations, dancing properties, campaigns, exclusive hand fans, and plain hand fans used as training tools. Partners currently sell hand fans for IDR 2,000 to IDR 200,000, but the majority of sales are dominated by prices under IDR 10,000, which are mostly for wedding souvenirs. Currently, partners are willing to concentrate more on exclusive hand fan production because, since the COVID-19 pandemic began to spread, demand for hand fans has dropped drastically. There were almost no orders for the first 3 months, so automatically there was no income at all. The selling price of souvenir hand fans is also low, so the profits obtained are also very low. Seeing the current conditions where there are no longer many weddings, partners are trying to develop their production on exclusive hand fans, which still have the potential to be sold, especially online. Thus, product innovation plays an important role in maintaining the survival of a business (Sunley, Pinch, Reimer, and Macmillen, 2008).

Training in creating image designs and hand fan shapes is carried out in several stages. In the initial stage, they are trained to draw the image design that will be applied to the hand fan on plain paper. Once they are proficient in making the designs of the images taught, they are then taught to apply them to fabric. After they felt they were skilled at applying it to fabric, they then applied the design to the hand fan. When applying it to the hand fan, they were also taught how to print on the fabric, then how to cut it properly, and finally how to attach the fabric to the hand fan properly.

After being given training in making image designs, partners were then asked to apply them to hand fans repeatedly until they were proficient so that one day they could create various interesting hand fan designs. To help with independent training, occasional assistance is provided by the service team. With this image design training, it is hoped that consumers will become more interested in buying because they have a more diverse image alternative. If more and more consumers buy, it is hoped that this MSME business can develop even more rapidly. If possible, sales can be exported abroad.

The next training was carried out to teach partners how to create exclusive hand-fan shape designs. It starts with selecting fine hand fan materials, then providing training on making exclusive hand fan boxes, as well as how the finishing process is carried out to get exclusive hand fans that can attract consumer interest. The first target is how to make an exclusive hand fan that can be used as a souvenir when guests arrive at the Bantul regional government, for example, souvenirs for guests of the Bantul Regent. The souvenir is a hand fan with a truly exclusive appearance and elegant design, which highlights Bantul as a promising tourist city.

Bookkeeping/Accounting Training

The next program that has been implemented is bookkeeping and accounting training for financial management. So far, financial recording is still done manually; even MSME partners do not record their financial transactions. This way, they never know whether their businesses will make a profit or suffer a loss. They only know the money spent and the money received, but its use cannot be traced. They even have no idea how to calculate selling prices. So far, the price given is the market price as sold by other craftsmen; they do not know whether the selling price is correct or not, which will result in them making a loss or a profit.

Through this simple bookkeeping training, MSME partners can have the knowledge and skills to separate their private finances from their business finances and know how to monitor their business developments from day to day through a good and systematic bookkeeping system. Good business management will make it easier for the owner, who also doubles as management, to make good decisions. Through good bookkeeping, management will know exactly how much profit is earned as well as how to determine the selling price. Determining an arbitrary selling price will have an impact on the profits that will be received by MSMEs. When pricing is determined arbitrarily, for example, based on the average price in the market, MSMEs will not be able to compete with other similar MSMEs. For example, an MSME determines the price of one wedding souvenir at IDR 3,750 because the average price for that item is that much on the market. Management sets such prices even though it has taken into account the costs incurred, but it could be that its knowledge of the actual costs is incorrect. For example, some costs should be shared costs and not calculated per unit. If this happens, this MSME should be able to keep prices lower, so that many buyers might be more interested in buying because the prices are cheaper while the quality is the same.

Some of the benefits that can be obtained from good and systematic financial recording are as follows: it can provide reliable information regarding the financial position of the business; it can provide financial information regarding business results in one accounting period; it can provide information that can help interested parties assess the condition and potential of a business; and it can provide other important information that is relevant to other interested parties. Thus, good financial reporting will influence the development of the business, as you can find out expenditure and income reports. It will also help improve knowledge about the importance of managing business finances and planning finances to minimize losses due to mistakes being made. With well-managed finances, it is hoped that business profits can increase and businesses can develop.

In the bookkeeping training, things related to accounting terms that may still sound foreign to partners are first explained, for example, words like assets, receivables, payables, inventories, etc.

Likewise, words like journals, postings, ledgers, subsidiary books, balance sheets, profit and loss, cash flow, and more. Next is an explanation of the importance of preparing financial reports for partners. Partners need to know why they have to separate business finances from private finances because many MSMEs mix their business money with private money. For example, business money is given directly to the wife to buy groceries, for their children's pocket money, or to pay their children's tuition fees, while all those needs are supposed to be taken from private money. Thus, there is confusion about which business assets and which private or personal assets.

The way to do simple bookkeeping is to record the money that comes in from sales, the money that goes out to buy raw materials, and so on based on evidence of receipts or bills received and classified based on the type of raw materials purchased. The materials prepared in simple financial bookkeeping training are simple financial bookkeeping in general, profit and loss reports, and financial position reports. In this training, partners are not only given theory but also case examples related to the hand-fan craft business. After the training is given, partners are asked to record what actually happens in their businesses. After that, the trainer provided assistance in preparing the bookkeeping.

Developing and Training for Website Marketing

MSME partners are still not optimal at marketing their products. Marketing is still done traditionally, namely by displaying products through display cases at home or the WhatsApp application and not using the internet. As a result, the marketing reach is not wide; in fact, Mr. Darmawan's craft business does more production only when he gets orders from customers. Thus, Mr Darmawan has not been able to sell his products optimally.

The solution to this problem is by providing training regarding internet knowledge for marketing, then continuing to develop an internet website design and conducting training on using the website. The use of this internet website is intended to enable MSME partners to reach a wider marketing reach, which will then increase their sales turnover (Chiliya Chikandiwa and Afolabi, 2011). As a result of this activity, partners are equipped with the knowledge and ability to create Internet blogs and use Internet websites that have been designed jointly between partners, clients, and Internet website creators. To make the explanation easier, apart from using the LCD viewer and training modules, participants also used computers (although the number was limited) to be able to practice the steps in making internet websites to market their products.

When this service program was running, the condition of the COVID-19 pandemic was still quite worrying. Specifically, in the middle of 2020, several training activities, one of which was training on using websites, were carried out online using Zoom media. This is mainly done for the assistance stage in using the website. Partners are taught how to log into the system as well as how to become administrators who can add any necessary information to the website. Next, partners are taught how to enter product images along with specifications and prices offered. Then partners are taught how to manage the amount of inventory so that when a customer wants to buy a certain amount, they can find out or check the availability of goods directly; thus, at the same time, partners can decide to accept or reject the order. The training process is carried out following the guidelines contained in the marketing website usage module. By using this marketing website, it is hoped that the product marketing reach will be not only local but also international.

Result and Discussion

The results or outcomes of this training are hand fan image designs and hand fan shapes which are taught and trained by the staff to partners so that they have high selling value. This training emphasizes the importance of packaging in selling hand fans. Not only teaching how to make

containers in the form of ordinary paper boxes, but this training also provides alternative wooden boxes that can create an exclusive impression. Then a wooden or bamboo support is given to place the hand fan for decorative purposes or as a display. It is because currently, the hand fan no longer has the function of reducing heat, but now it does more on its function as a display. The image design and shape of the hand fan are as follows:



Figure 1. Hand Fan Motifs and Packaging Design

In this training, partners were taught how to make a hand fan into a product that has a high selling value, namely by using a wooden box that, apart from having a function as a container, can also be used as a coaster for display, as well as adding a stand to be able to display the hand fan.

In the training related to accounting and bookkeeping, partners were taught how to do simple bookkeeping. The form of manual bookkeeping taught is as follows:

Pembukuan Sederhana					
No	Tgl.	Keterangan	Masuk	Keluar	Saldo
1.	01-01-2020	Modal	2.000.000	-	2.000.000
2.	05-01-2020	Pembelian kain peles		300.000	1.700.000
3.	09-01-2020	Print Gambar dan cutting		250.000	1.450.000
4.	15-01-2020	Penjualan kipas souvenir	3.750.000		5.200.000

Dasar-Dasar Pembukuan – Slide 10

2020 by Alka Hafza

Figure 2. Simple Bookkeeping/Accounting

Apart from that, partners are also taught to determine the cost of goods sold for a hand fan. This way, partners no longer determine the selling price arbitrarily by using the market price of the hand fan in the area.

In training on using internet websites for product marketing, partners are first taught the importance of websites marketing. Then discussions are held with partners and website developers to determine the marketing website that partners want. Furthermore, after the marketing website has been developed, partners are taught how to use the website according to the module that has been prepared. The domain name chosen based on an agreement with partners is www.kipaseksklusif.com. The following is the interface of the MSME partner marketing website:

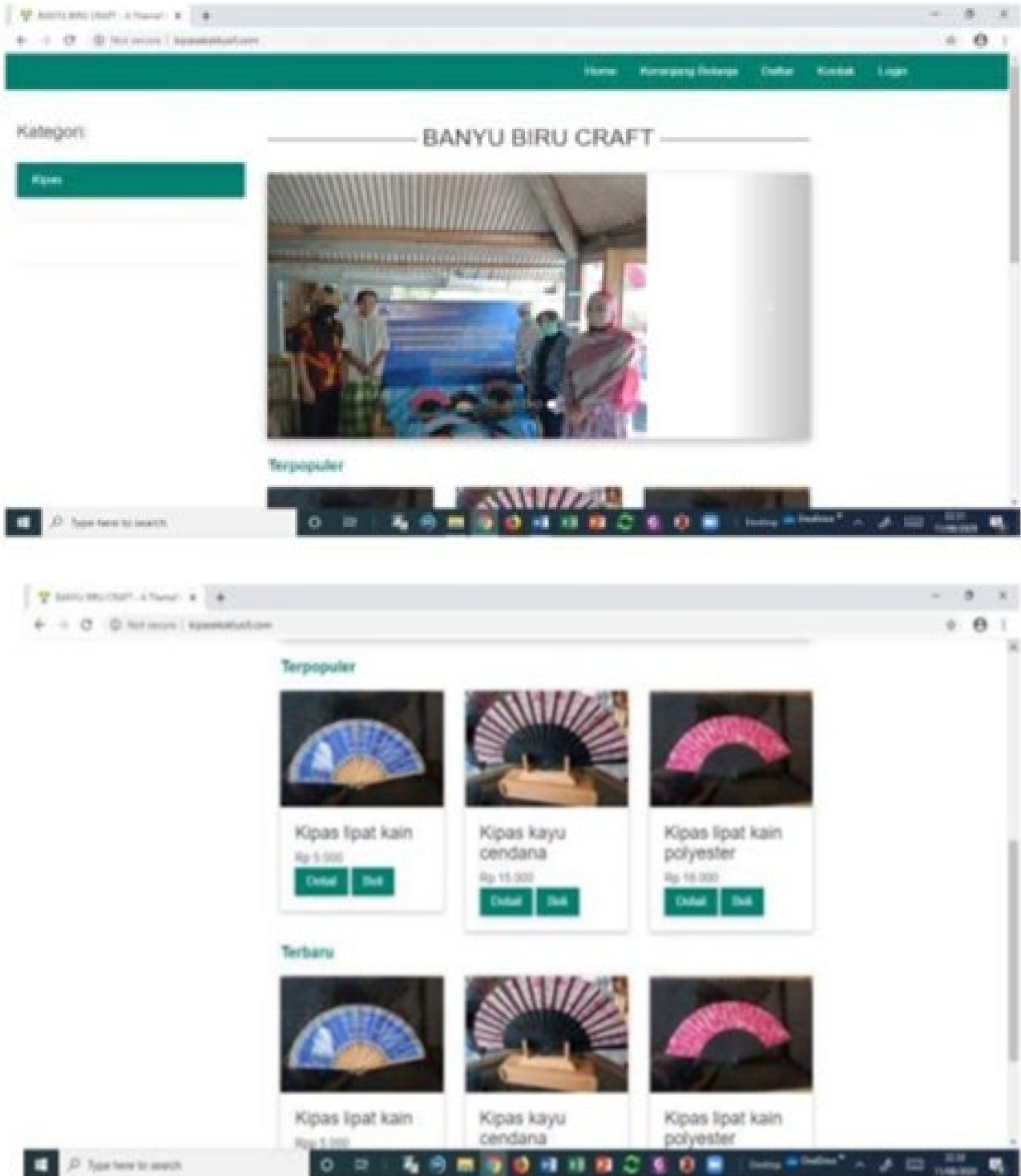


Figure 3. Website Interface for Marketing

Conclusions and Suggestions

Conclusions

The training that has been carried out and the results that have been achieved in this service include overcoming partner marketing problems, overcoming traditional accounting bookkeeping problems, and developing designs for hand fans, especially exclusive hand fans. The activity carried out is providing training in the form of hand fan image creation designs, namely by teaching partners several new design images that are easy for partners to do but are attractive in the eyes of today's consumers. In initial training, participant craft partners are asked to practice drawing on paper first; if they feel they are proficient, then they can apply it to hand-fan designs. The next training is to make exclusive hand fan shapes that have a high selling value compared to souvenir hand fans, which have been the mainstay of MSME partners.

The next training activity is to teach simple accounting processes to small and medium enterprises (MSMEs). The training is carried out by introducing accounting terms, then the journaling process, posting to the ledger, and preparing profit and loss reports and balance sheets. The profit and loss report is primarily intended for partners to better understand how much profit they actually get from the business they run.

Introduction to the use of computers for marketing development is the next training provided in this PKM program. Training is carried out regarding the development of website creation to overcome product marketing problems from partners. Next, training is given on how to use the website to market MSME products, which is then followed by assistance in using the website until partners are proficient in using it.

Suggestions

This PKM activity can increase the creativity and awareness of MSMEs to continue to innovate their product designs so they can compete in the business world. MSMEs are now expected to continue to carry out bookkeeping/accounting for their financial transactions based on the training they have been taught. To ensure this, bookkeeping assistance will be provided for the next few months. Furthermore, it is hoped that MSMEs will be able to apply the method of determining product cost to all products they sell at the right price so that they can calculate the actual profit they earn. Through this PKM activity, SMEs should continue to optimize the use of websites for marketing their products by creating interesting content so that they can boost sales of hand fan production. MSMEs Banyu Biru Craft needs to maintain product uniqueness in order to increase demand and expand international markets, improve environmentally friendly production processes to attract tourists to the Jipangan tourist village, maintain prices and packaging to increase the number of exports and utilize training from the government to create product innovations using quality raw materials (Hanum and Hudiyanto, 2017).

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