

Assistance in Accounting and Improving the Sales Value of Waste from the "Jaje Begine Uli" Product of the IRT Group "Sari Rahayu Banjar Negara, Sading, Mengwi, Badung

Ketut Sudarmini^{1*}, Gusti Ayu Sugiati², I Dewa Ayu Eka Pertiwi³
Universitas Warmadewa

Corresponding Author: Ketut Sudarmini sudarmini14@gmail.com

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ABSTRACT

The Sari Rahayu IRT in Banjar Negara, Sading Village, is a home industry producing traditional snacks like *jaje bolong*, *jaje begine*, and *jaje uli* for ceremonial offerings. These snacks are sold at local markets and on order for retailers, with *jaje begine uli* being the most popular. However, frying *jaje begine uli* is risky, leading to many imperfect products. Sari Rahayu IRT has not kept records of production quantities, sales, or expenses, making it unclear if profits are being made. The owner focuses on sales but lacks knowledge of actual profits. Poorly made *jaje begine uli* products lead to waste, increasing the cost price and potentially causing losses. To address this, assistance in accounting book-keeping and improving waste sales value for *jaje begine uli* is provided to the IRT group Sari Rahayu Banjar Negara, Sading Village, Mengwi Badung.

INTRODUCTION

The community service program with a partnership scheme is a follow-up to previous research findings. Several previous studies have proven that accounting information systems play an important role in improving organizational performance. As Trisnadewi and Amlayasa (2020) explain, accounting information systems are crucial for the advancement of small businesses. This is echoed by Sinarwati (2017), who also revealed that many MSMEs (Micro, Small, and Medium Enterprises) still do not understand the importance of integrated accounting systems in financial reports, even though accounting has significant benefits for business development. Furthermore, Pramuki and Ayu (2019) conducted a study on MSMEs in Badung Regency and concluded that the adoption of information and communication technology, particularly social media, by MSME entrepreneurs in the area is still low. Entrepreneurs tend to stick to traditional business practices.

Cultural policies play an important role in shaping and revitalizing these traditional practices, as they evaluate challenges in the cultural industry, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara Agung & Athina Wulandari). MSME owners often express difficulties in securing capital for business development and tend to misallocate available capital into non-productive activities, making it essential for them to understand financial management. Financial management refers to the activities of business owners and management to obtain capital at the lowest possible cost and use it as effectively, efficiently, and productively as possible to generate profit (Mulyanti, 2017).

Sari Rahayu IRT (Home Industry) in Banjar Negara, Sading Village, produces traditional snacks for religious ceremonies, such as *jaje bolong*, *jaje begine*, and *jaje uli*. These products are sold at local markets and fulfill orders from retail traders. Among them, *jaje begine uli* is the most popular, with higher sales in both the market and through orders. However, frying *jaje begine uli* carries some risks, leading to a significant number of imperfect products. Unfortunately, Sari Rahayu has not maintained any records regarding the quantity of snacks produced, their sales in specific periods, or the costs involved. This lack of proper book-keeping prevents the owner from determining whether the business is profitable.

The focus is primarily on selling the snacks, but the owner remains unaware of the actual profit margin. When *jaje begine uli* are poorly made (referred to as reject), they generate waste, which increases production costs and can ultimately lead to financial losses. In addition to producing *jaje begine uli*, the business also makes other snacks like *jaje Kali Adrem* and sells products such as *gipang* and *maco* sourced from external suppliers, though these items are not made in-house. Established in 1998, Sari Rahayu IRT Group is located in Banjar Negara Kelod, Sading Village, Mengwi Badung, employing six permanent workers and generating annual sales ranging from IDR 400 million to IDR 700 million. Despite its steady sales, the lack of clear financial data and waste management strategies limits the business's growth potential. Without proper accounting practices, the owner is unable to make informed decisions regarding pricing or cost-cutting

measures. This overview highlights the current state of the Sari Rahayu IRT group and provides insight into its operations, as well as the challenges it faces in achieving sustainable profitability.



Figure 1. Condition of the Production Site

Given the challenges faced by IRT Sari Rahayu, it is clear that the business needs improvements in both its financial practices and waste management strategies. To address these issues, a comprehensive plan has been developed to enhance accounting knowledge and create efficient systems for utilizing waste, ensuring long-term sustainability and profitability.

Based on an analysis of the situation at IRT Sari Rahayu, several challenges and limitations have been identified, particularly in accounting and waste management. The business lacks a clear understanding of accounting principles, especially when it comes to setting sales prices and recording transactions. Additionally, there is a need to improve the sales value of imperfect *jaje begine uli*, which are currently unsellable in their current state. To address these issues, a comprehensive set of solutions has been proposed. First, a session will be conducted to emphasize the importance of accounting as the "business language" for financial reporting, with the goal of helping participants understand its role in decision-making and operations. This will enable the business to gain a better grasp of basic accounting concepts, leading to more effective management.

Next, practical guidance will be provided on accurately calculating production costs, allowing the business to determine true profit and loss figures, and improving pricing strategies for more competitive, sustainable pricing. Finally, strategies will be implemented to add value to reject (imperfect) *jaje begine uli* products by repackaging them for ceremonial offerings or converting them into charcoal for religious rituals, which will help reduce waste and create new revenue streams. The expected outcomes of these initiatives include improved financial management, enhanced operational efficiency, more competitive pricing, and increased sustainability for IRT Sari Rahayu. These changes aim to bring long-term benefits to the business by optimizing profitability, reducing waste, and contributing to environmental sustainability.

IMPLEMENTATION AND METHODS

The stages of this community service program (PKM) are carried out in three main phases: preparation/initial survey at the activity location, implementation of the program, and monitoring. The preparation phase includes socialization of the activities, preparation of materials and tools for the service program. This phase is conducted by coordinating with the group leader from the "Sari Rahayu" partner regarding the implementation of the program. To ensure that the event runs effectively and efficiently, further coordination will be carried out.

The methods used in this program include lectures, training, and the provision of appropriate technology equipment. Socialization is carried out through counseling on the importance of accounting for a business and the role of business promotion in increasing sales turnover, where participants are given material about the role of accounting in business development. Training focuses on how to record transactions using sales receipts so that the partners can determine the actual turnover. The final stage is monitoring, which involves evaluating the implementation of the community service activities with a partnership empowerment scheme, including initial evaluation, final evaluation, and program sustainability evaluation. Table 1 shows the stages of the activities and the types of activities carried out in each stage.

Table 1. Stages and Types of Activities

Stage	Type of activity
Socialisation	Partners are given guidance on the importance of accounting for a business and the importance of adding value to goods in order to increase sales turnover.
Training	Partners are taught how to record transactions using receipts.
Technology Application	The application of technology in processing goods that are completely unsellable into other products that have market value.
Assistance	Assistance in using technology to design packaging, online media and record transactions.
Program Sustainability	Conducting evaluations by distributing questionnaires to assess the capabilities of partners after community service activities have been carried out.

There are five stages in the Community Service Program as follows:

1. Preparation and Observation Stage: In this stage, a field observation is conducted at the partner's location to gather information and understand the real situation or condition of the partner. This helps identify the most urgent problems faced by the partner, which will be addressed through guidance.
2. Implementation Stage: In the second stage, the assistance begins by providing counseling and lectures about the solutions the partner needs to implement in order to overcome the identified problems.

3. Evaluation/Monitoring Stage: After the training is conducted, an evaluation is carried out to assess the partner's progress, specifically looking at improvements in their understanding of the material and the advancement in their product sales.
4. Report Preparation Stage: In this stage, the team prepares a report on the results of the community service activities, which will then be evaluated by a reviewer team for final improvements.
5. Report Submission Stage: This final stage involves submitting the final report, which includes the outcomes of the community service, such as publications in journals, activity videos, online or print media publications, and intellectual property rights (IPR).

RESULTS AND DISCUSSION

The implementation of the PKM activities for the Sari Rahayu IRT Group in Banjar Negara Kelod, Sading Village, Mengwi Badung involved three lecturers and two students as the PKM implementation team, each with different areas of expertise. The activities began with the reception of the PKM implementation team by the head of the Sari Rahayu IRT Group, who provided an overview of the conditions and resources managed by the partner in running their business. The next activity was a counseling and training session conducted by the PKM team. The first session, led by I Dewa Ayu Eka Pertiwi, focused on the importance of accounting in business activities. It was emphasized that accounting is a crucial factor in improving business operations, as it allows entrepreneurs, in this case, the Sari Rahayu IRT Group, to monitor their business development effectively and efficiently.

For small or micro businesses, accounting can be done simply through sales receipts. An essential point discussed was the importance of separating business and personal financial records to ensure that the IRT Sari Rahayu financial data does not mix with personal family finances. The training then focused on teaching the partners how to record their financial transactions in a simple manner. The partners were trained to record all daily sales transactions in a cash receipt book, and for orders, detailed sales receipts were to be made, including the date of the transaction, the items sold, and the prices. For cash expenditures related to purchasing materials, equipment, etc., these were also to be recorded in an expenditure book.

Monthly, all receipts were to be collected to determine the total sales turnover, material purchases, unpaid orders, and cash balance. This process results in financial information that is useful for the partner in developing their business. The next counseling session, conducted by Gusti Ayu Sugiati and Ketut Sudarmini, focused on improving the sales value of imperfect products, such as *jaje begine uli*, which could be repackaged into smaller portions to add value and reduce waste, ultimately increasing sales and profits. The process of making *jaje begine uli* and repackaging waste into *sisig* charcoal was also demonstrated, as shown in the following images.



Figure 2. The Process of Making *Jaje Begine Uli* and Repackaging Waste Into *Sisig Charcoal*

The PKM activities concluded with the provision of production equipment such as gas stoves and frying spoons, as the partner's existing equipment was no longer in usable condition. With the help of this new equipment, the production process can be streamlined, and productivity is expected to improve. Below is an image showing the handover of the production equipment to the partner by the team leader, followed by a group photo.



Figure 3. Delivery of Equipment and Group Photo

The group leader explained that after receiving two years of guidance from the Universitas Warmadewa Community Service Team, improvements have been observed, as shown in the following table.

Table 2. Partner Activity Achievement Indicators

No	Description	Year 2024 (Before)	Year 2025 (After)	Progress
1	Assets	IDR 200,000,000	IDR 250,000,000	25%
2	Average Annual Sales	IDR 550,000,000	IDR 850,000,000	55%

The economic and social impacts of the partnership have led to significant improvements in the partner's operations. Through guidance on accounting and enhancing the sales value of *jaje begine uli* waste, the partner has gained a better understanding of how to create simple financial reports. This newfound knowledge, along with effective solutions for transforming waste into valuable products, has resulted in increased sales. As a result, there has been notable progress in asset value, which has risen by 25%, and average annual sales have increased by 55%. Additionally, the involvement of other local groups producing similar products on a smaller scale has fostered greater collaboration within the Sading Village community. This collective effort has helped meet consumer demand for *jaje* and has also created new job opportunities in the area.

The increased collaboration among local groups has also contributed to strengthening the local economy by expanding the market for these products and encouraging knowledge-sharing. Furthermore, this cooperation has built a sense of community, where the success of one group becomes a shared success for all, thereby fostering sustainable growth. As the business grows, the community can look forward to more innovative product offerings and enhanced business practices, paving the way for further development and stability within the region.

CONCLUSIONS AND RECOMMENDATIONS

After empowering the partner through community partnership assistance, Sari Rahayu IRT group in Banjar Negara, Sading Village, Mengwi Badung, has made significant strides in improving its ability to record financial data in the simplest way. By effectively managing *jaje* waste, the group has successfully reduced production costs and increased the sales value of their products. This newfound ability to track financial performance has allowed the group to gain more control over its operations, making it easier to identify areas for improvement. Furthermore, by transforming waste into valuable products, the group not only reduces environmental impact but also creates a more sustainable business model that aligns with both economic and ecological goals.

Building on the results of the guidance and observations by the service team, it is recommended that Sari Rahayu IRT group continue to collaborate with its members to further develop the business, as it shows promising prospects both financially and in terms of improving the welfare of the group members. The ongoing cooperation with other IRT groups has also been fruitful, and it is essential to maintain these strong ties, as it not only strengthens the local network but also creates opportunities for knowledge-sharing and mutual support. Expanding their business model could lead to further innovations and product diversification, helping the group tap into new markets and increase their customer base. Additionally, continued investment in education and skill development will empower the group to manage operations more efficiently, ensuring long-term growth and sustainability. In the future, strengthening the financial literacy of the members will be key to maintaining profitability and making informed decisions that align with the group's vision for expansion.

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