

## Business Management Development Assistance for Serati Banten Ayu Yadnya Group in Banjar Pande, Sempidi, Mengwi, Badung

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### ABSTRACT

Serati Banten Ayu Yadnya group, led by Ayu Made Trisnawati from Sempidi customary village (desa adat), serves customer requests for upakara (ceremonial offerings) through collaboration with other serati Banten groups. Orders, received almost daily from within and outside Sempidi, range from simple to highly elaborate banten. Complex offerings require substantial capital and more serati to meet tight deadlines, underscoring the need for effective workforce planning and adequate working capital. However, the group faces challenges in optimizing labor allocation and securing sufficient operational funds. In response, a business management development assistance program was implemented in Banjar Pande, Sempidi, Mengwi, Badung. The program focused on strengthening financial management particularly working capital and improving human resource management to enhance efficiency and ensure timely completion of orders.

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## INTRODUCTION

The community service activity under the Community Partnership Program scheme is a follow-up to previous research findings. Several earlier studies have demonstrated that accounting information systems play a significant role in improving organizational performance. As stated by Trisnadewi and Amlayasa (2020), accounting information systems are crucial to the advancement of small businesses. Similarly, Sinarwati (2017) highlighted that, to this day, many MSMEs still do not understand the importance of integrated accounting in financial reporting, despite its substantial benefits for business development. Furthermore, Pramuki and Ayu (2019) conducted research on MSMEs in Badung Regency and concluded that the adoption rate of information and communication technology, particularly social media, among MSME business actors remains low. MSME entrepreneurs tend to persist with traditional business practices (Sitiari et al., 2024). Cultural policies play an important role in shaping and revitalizing traditional practices by addressing challenges in the cultural industry, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara & Wulandari). MSME actors often report difficulties in obtaining business capital for growth and frequently misallocate existing capital to non-productive activities. Therefore, it is essential for MSME entrepreneurs to understand financial management. Financial management is the activity undertaken by business owners and managers to obtain capital at the lowest possible cost and utilize it as effectively, efficiently, and productively as possible to generate profit (Mulyanti, 2017).

Desa Adat Sempidi located in Mengwi District, serves as the administrative center of Badung Regency. The village consists of 13 banjar with a total population of 5,684, the majority of whom are Hindus originating from various regions of Bali and beyond. This diverse population composition is largely due to Sempidi's strategic role as the regency's government hub, attracting residents for both administrative and economic opportunities. Over the past several years, the village has experienced rapid growth in housing developments, resulting in an increasingly mixed community of long-standing local families and newcomers. A notable cultural and economic characteristic of Sempidi is the high demand for *upakara* (ceremonial offerings) used in various Hindu rituals. Currently, both local residents and migrants tend to purchase *upakara* rather than preparing them at home. This purchasing preference is shaped by multiple factors: most residents are engaged in full-time work as employees, civil servants, or entrepreneurs, leaving them with limited time to create offerings themselves; the cost difference between making and buying *upakara* is relatively small; and purchasing ready-made offerings ensures convenience and consistent quality. Furthermore, with the increasing pace of modern life, practical considerations such as time efficiency, reliability, and professional service have made ready-made offerings a preferred choice for many households. A *tukang banten*, also referred to as a *serati*, is an individual responsible for creating banten or ceremonial offerings that serve as essential components in Hindu religious ceremonies, guided by prescribed rules and regulations grounded in sacred law,

as the banten itself holds profound spiritual significance (Arwati, 2008). According to Subagiasta (2006), a *serati* is a person who bears the duty and responsibility of preparing the necessary offerings in connection with ceremonies conducted by the Hindu community.

The rising demand for *banten* (offerings) has stimulated the growth of *upakara* production groups within the village. These groups produce offerings for a wide range of ceremonies, from relatively simple rituals such as *odalan*, *tiga bulan anak*, and *otonan*, to more elaborate and resource-intensive ceremonies such as *ngaben* and *dewa yadnya*. Each ceremony type requires different levels of intricacy, materials, and labor. For higher-tier ceremonies, the expectations of customers are also higher—freshness of the offerings, on-time delivery, and seamless ceremonial execution are seen as essential indicators of service quality. Field observations reveal that meeting these standards consistently is a challenge, particularly when demand peaks during overlapping ceremonial dates.

In many cases, fulfilling these orders has fallen on a single *serati* group, resulting in operational strain. High-level ceremonial orders often require large teams of skilled *serati* and careful coordination to meet tight deadlines. When several large orders occur at the same time, these groups face the risk of delays, reduced quality, or customer dissatisfaction. This challenge represents both a limitation in service capacity and an opportunity to improve business management systems. *Serati Banten Ayu Yadnya* group is one such enterprise. Established in 2018 and based in Banjar Pande, Sempidi, the group currently consists of six permanent *serati*. It has achieved an average annual turnover of IDR 300–500 million, indicating a steady market presence. However, the group still faces significant challenges in meeting complex ceremonial orders such as *ngenteg linggih*, which require substantial manpower and large amounts of working capital. The financial challenge is compounded by customer payment practices—clients typically pay only a 25% deposit upfront, which creates cash flow constraints, especially when large orders overlap. Without careful planning, this can result in shortages of funds to purchase raw materials or pay additional labor.

Given these circumstances, it becomes clear that improvements in both human resource planning and financial management are essential. The ability to forecast labor needs, allocate resources efficiently, and secure adequate working capital would enable the group to respond more effectively to fluctuating demand. Addressing these issues not only supports the sustainability of *Serati Banten Ayu Yadnya* group but also contributes to preserving the cultural heritage of *upakara* making in Sempidi. Therefore, this community engagement program focuses on strengthening business management capacity, with an emphasis on workforce planning, accurate working capital calculation, and exploring partnerships with local financial institutions to meet operational needs. An overview of the actual condition of *Serati Banten Ayu Yadnya* group is presented in the following picture:



Figure 1. A Business Profile of Serati Banten Ayu Yadnya Group



Figure 2. The Equipment and Materials Used for Preparing Banten



Figure 3. Examples of Banten Otonan, Mekarya and Caru Eka Sata

The problems identified in *Serati Banten Ayu Yadnya* group primarily relate to operational and financial management. First, there is no structured workforce planning system to ensure that ceremonial orders are completed on time, particularly when dealing with multiple large-scale events that require a significant number of *serati*. Without clear forecasting of labor requirements, the group is vulnerable to delays, reduced product quality, and the potential loss of customer trust. Second, the determination of working capital needs, especially for high-level *banten* such as *ngenteg linggih* or *dewa yadnya*, is often based on estimations rather than precise calculations. This inaccuracy increases the risk of either underfunding leading to material shortages or over-allocation, which can leave capital idle and reduce financial efficiency. To address these challenges, several solutions are proposed. First, training and facilitated discussions will be conducted to raise awareness among members about the strategic importance of workforce planning. These sessions will highlight practical techniques for scheduling, task allocation, and capacity forecasting, ensuring that orders are fulfilled on time without overburdening staff. Second, direct mentoring and hands-on exercises will be provided to develop members' ability to calculate working capital needs accurately. This will include guidance on cost estimation, cash flow projection, and strategies for efficient capital utilization. Third, the group will be encouraged to explore partnerships with local financial institutions in Sempidi, enabling access to additional working capital during peak demand periods. By implementing these solutions, the group is expected to strengthen its operational resilience, improve financial stability, and enhance its ability to meet customer expectations consistently.

## IMPLEMENTATION AND METHODS

The implementation methods applied in *Serati Banten Ayu Yadnya* Group partnership program include lectures, training, and the provision of appropriate technological equipment.

### 1. Lectures

This involves outreach sessions to raise awareness about the importance of planning workforce requirements specifically, the number of *serati* (offering makers) needed to ensure business operations run smoothly. The sessions also emphasize the importance of accurately determining working capital needs to avoid shortages that could delay order completion. Participants receive structured presentations and explanations during these sessions.



**Figure 4. Lecture Session During the Training Program**

2. Training

Training is provided to group members on how to accurately calculate working capital requirements and assess the actual number of available serati, ensuring that neither labor nor capital is in short supply.

3. Provision of Appropriate Technology

This includes supplying a freezer to store meat and other *banten* (offerings) ingredients, keeping them fresh, odor-free, and reducing costs. In addition to the freezer, a sound system and mixer are provided for mekidung chanting performances and gong accompaniment during ceremonies.

Evaluation of the community service program under the Community Partnership Empowerment scheme is conducted in three stages: initial evaluation, final evaluation, program sustainability evaluation. The community service program was implemented through five main stages. The first stage, preparation and observation, involved conducting field visits with the partner group to collect relevant information and gain a comprehensive understanding of the actual conditions. This step allowed the team to identify the most pressing issues faced by the partner, which would subsequently be addressed during the mentoring process. The second stage, implementation, focused on delivering mentoring activities, including outreach and lectures designed to introduce practical solutions that partners could adopt to overcome the identified challenges. The third stage, evaluation and monitoring, was carried out after the mentoring and training sessions to assess the extent of the partner's progress, particularly in terms of understanding the provided material and enhancing the quality and competitiveness of their products. The fourth stage, report preparation, consisted of compiling a detailed account of the program's outcomes, which was then reviewed by evaluators for further refinement prior to finalization. Finally, the report submission stage involved presenting the finalized report, along with supporting outputs such as journal publications, activity videos, media coverage, and any registered intellectual property resulting from the program.

## RESULTS AND DISCUSSION

The Community Service Program (PKM) conducted in collaboration with *Serati Banten Ayu Yadnya* Group was carried out by a team consisting of three lecturers and two students, each contributing their respective fields of expertise to address the group's needs. This multidisciplinary composition ensured that the assistance provided was comprehensive, covering both managerial and technical aspects of the group's operations. The program commenced with a formal reception hosted by *Serati Banten Ayu Yadnya* Group, during which the team was warmly welcomed. In this initial meeting, the chairperson of the group delivered a presentation outlining the group's current conditions, operational processes, and the resources they manage in running their business. This session served as a foundation for the PKM team to identify priority areas for capacity building and resource optimization.

Following the reception, the PKM team conducted an outreach session aimed at enhancing the group's organizational and financial management capabilities. The first topic addressed during this session was the strategic planning of workforce requirements, with particular emphasis on determining the optimal number of *serati* (offering makers) needed to fulfill large-scale ceremonial orders. This was crucial in ensuring that orders requiring substantial manpower could be completed on schedule without compromising quality. The topic was presented by the team leader, with further elaboration and examples provided by other team members to ensure participants fully grasped the concepts.

In addition to workforce planning, the outreach also emphasized the importance of accurate working capital calculations. Participants were cautioned against both underestimating and overestimating their capital requirements. Underestimating could result in the inability to fulfill incoming orders due to insufficient resources, whereas overestimating could lead to excessive operating costs. Elevated costs would, in turn, increase the cost of goods sold, thereby potentially reducing the group's competitiveness in the market. The discussion also addressed the significant fluctuations in sales turnover that occur during peak ceremonial seasons, such as major religious holidays, when demand for offerings typically surges. To address this, the PKM team encouraged the group to establish partnerships with local financial institutions, such as cooperatives or the Lembaga Perkreditan Desa (LPD, or village-owned credit institution). These partnerships would allow the group to secure short-term working capital loans when necessary, thereby providing the financial flexibility needed to respond to seasonal demand spikes.

The PKM program concluded with the handover of practical equipment aimed at directly supporting the group's productivity and service quality. This included a freezer for storing *canang* (small offerings), which would help maintain product freshness and prevent spoilage of perishable materials such as meat used in *banten* (ceremonial offerings). Additionally, a sound system was provided to enhance the group's *mekidung* (ritual chanting) services during ceremonial events, improving the overall quality of the performances. The symbolic handover of these items was conducted by the PKM team leader to the chairperson of *Serati Banten Ayu Yadnya Group*, with the expectation that the equipment would contribute to increased efficiency, improved service delivery, and ultimately higher sales performance. The program concluded with a group photo session, serving both as a commemoration of the collaboration and as a testament to the shared commitment to community empowerment.



**Figure 5. Discussion and Handover of Assistance Provided to the Partner, Consisting of a Freezer and a Sound Speaker**

Feedback from the group's chairperson indicated that the two years of consecutive assistance provided by the Universitas Warmadewa Community Service Team had resulted in tangible and measurable improvements in the group's performance. These positive changes are documented in the performance indicators presented in the subsequent table.

**Table 1. Indicators of Partner Activity Outcomes**

	<b>Information</b>	<b>Year 2024 (Before)</b>	<b>Year 2025 (After)</b>	<b>Progress</b>
1	Assets	Rp 48.000.000	Rp 85.000.000	77%
2	Average revenue/month	Rp.120.000.000	Rp 225.000.000	88%

### ***Economic and Social Impacts on the Partner Group***

Following the guidance provided on workforce management and working capital planning, members of the partner group have developed a more systematic approach to estimating capital requirements. This has proven particularly valuable when they receive large-scale banten orders, which often require substantial upfront funding. By leveraging partnerships with local cooperatives and the Lembaga Perkreditan Desa (LPD), they can now access short-term loans more confidently and efficiently, ensuring that production can continue without financial disruptions.

In addition, the provision of fixed assets such as a freezer and a sound system has had a direct positive effect on their operational efficiency. The freezer has enabled better preservation of perishable raw materials, reduced waste and lowering replacement costs, while the sound system has facilitated communication and coordination during production and ceremonial events. These tools have collectively lowered operational expenses and increased profit margins. As long-term investments, they have also expanded the group's operational capacity, enabling them to handle higher order volumes and indirectly stimulating an increase in sales turnover.

The data presented in Table 1 underscores this progress, showing a notable 77% increase in the group's total assets and an 88% rise in average annual sales. Beyond financial growth, there has been a significant expansion in collaboration. The group now works closely with other *serati* groups and engages individuals who own vehicles to transport *banten* directly to customers. This logistical network is especially critical for fulfilling urgent and large ceremonial orders, such as *tiga bulanan* (three-month baby ceremonies), weddings, and *potong gigi* (tooth-filing ceremonies). Moreover, the ripple effects of these developments extend to the local community. By increasing production capacity, the group has indirectly created employment opportunities for individuals skilled in crafting offerings, thereby supporting the preservation of local cultural practices while simultaneously contributing to the local economy.

### **CONCLUSIONS AND RECOMMENDATIONS**

Following the implementation of community partnership empowerment through the mentoring of *Serati Banten Ayu Yadnya* group in Banjar Pande, Desa Adat Sempidi, Mengwi District, Badung Regency, it can be concluded that this initiative has enhanced the group's capacity to plan for the labor needs of *serati* by fostering greater collaboration with other groups. Furthermore, their working capital requirements can now be promptly met through cooperation with the Mas Sedana Merta Cooperative. Based on the mentoring process and observations by the service team, it is recommended that the *serati banten* group continue to work collectively with its members to further develop the business, given its promising prospects both financially and in terms of improving members' welfare. Collaboration with other *serati* groups, as well as with financial institutions such as cooperatives and the Lembaga Perkreditan Desa (LPD), should also be maintained to ensure sustainable growth and mutual benefits.

Based on the assistance and observations conducted by the Community Service Team, it is recommended that the serati banten group continue to work collaboratively with its members to further develop this business, as it demonstrates promising prospects both financially and in enhancing the welfare of its members. The cooperative relationships established with other serati groups, as well as with financial institutions such as cooperatives and village credit institutions (LPD), have been well maintained and should be sustained to ensure continued growth and stability.

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