

TRANSFORMING EGA SARI MSME INTO A SUSTAINABLE BUSINESS THROUGH BOOKKEEPING DIGITALIZATION, PRODUCT INNOVATION, AND DIGITAL MARKETING STRATEGY MENTORSHIP

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) play a vital role in strengthening Indonesia's economy, as nearly 99% of all business entities originate from this sector. In terms of contribution, MSMEs account for 60.5% of the Gross Domestic Product (GDP) and provide 96.9% of employment opportunities nationwide. Despite their significant role, this sector continues to face challenges in business management. Similar conditions are experienced by Ega Sari Home Industry, which encounters three key issues: organizational governance, resource management, and marketing strategy. To address these challenges, the IBIK Community Service Team designed several solution programs, including: 1) training and mentoring in the formulation of organizational management policies, 2) simulation and guidance in preparing financial reports using Excel, 3) entrepreneurship training and marketing strategy development, and 4) marketing assistance through technology-based practices such as product label design, packaging improvement, and social media optimization. These programs were implemented through a community service method that involved mentoring from production processes to marketing assistance. This initiative is expected to raise MSME awareness in product innovation, packaging, and digital marketing, thereby enhancing competitiveness.

Keywords: Ega SARI, MSMEs, Governance, Entrepreneurship, Human Resources

INTRODUCTION

In the midst of rapid technological and informational developments filled with challenges and competition, professionalism has become a crucial aspect required across all economic sectors. Technological change has given rise to various new phenomena that emerge along with the advancement of the times. Without the utilization of technology, businesses will find it difficult to grow optimally. Many large companies are threatened by the wave of digitalization due to their inability to adapt, while new enterprises are emerging and achieving success

through technological support (Oktavianti et al., 2023). This condition encourages business actors to continue innovating in order to remain competitive. MSMEs are required to possess competitive advantages in terms of product quality, service, cost efficiency, and human resource capacity (Kurniawati & Filatrovi, 2021). The use of modern tools can accelerate the production process, increase accuracy, and reduce the risk of work-related accidents (Bisono et al., 2022). Furthermore, a community service program in Madiun demonstrated that the use of a sealer machine can improve the productivity and quality of chips, enhance packaging, and make products more durable and appealing (Mustafa et al., 2022). In addition, good governance practices are key to fostering organizational growth (Sutarti et al., 2023). Effective governance opens opportunities for MSMEs to gain access to funding from investors, financial institutions, and government or institutional grants (Sutarti et al., 2023). Social media can also serve as an efficient promotional tool to increase sales (Sholeh & Huda, 2019). Ultimately, the success of a business is highly influenced by the quality of its workforce, making human resource development a strategic step to improve business performance (Purbasari et al., 2020).

MSMEs occupy a strategic position as a pillar of the people's economy (Budiarto et al., 2019). In Indonesia, this sector dominates by covering 99% of total business entities, contributing 60.5% to the GDP, and creating 96.9% of national employment (Oktavianti et al., 2023). Despite their significant contribution, MSMEs still face various internal and external challenges. Internal constraints include low human resource quality, limited business networks and market penetration capabilities, restricted access to capital, weak technological utilization, and managerial or organizational issues (Budiarto et al., 2019). Meanwhile, external challenges are related to business climate, limited infrastructure, regional autonomy policies, the impact of free trade, and the dominance of modern markets. Therefore, strategic efforts are needed to strengthen and develop MSMEs.

From the marketing perspective, the methods used remain conventional, relying on limited orders from nearby communities. This has led to stagnant sales, even though the products produced are quite attractive as popular snacks among consumers. The sales system has not yet functioned optimally, bookkeeping is still conducted manually, and asset administration is not well managed. Generally, the problems faced can be categorized into three aspects: organizational governance, resource management, and marketing strategy. In terms of governance, the challenges include the absence of clear managerial guidelines, weak administrative systems, and unstructured financial reporting. To resolve these issues, it is necessary to improve the partner's organizational governance system by clarifying its structure, roles, and responsibilities, as well as enhancing financial management to achieve organizational goals effectively (Sabrina, 2021). Moreover, capacity building and motivation for both management and members are required to improve entrepreneurial competence, enabling MSMEs to increase their competitiveness in both domestic and international markets (Sugiarto, 2021). Member competence can also be enhanced through training in the use of semi-industrial tools, particularly for large-scale production (Soemarsono, 2018). On the other hand, marketing strategies can be expanded through the use of digital platforms such as Instagram, websites, and other social media, considering that digital technology significantly contributes to MSME development (Sanjaya et al., 2021).

This activity aims to address the various problems faced by Ega Sari as a partner while supporting the implementation of the Merdeka Belajar Kampus Merdeka (MBKM) program

and the achievement of Key Performance Indicators (IKU) 2 and 3. It is expected to provide direct experiential learning opportunities for both students and lecturers through active involvement in off-campus activities.

IMPLEMENTATION METHOD

The target group of this community service program consists of five members of Ega Sari Home Industry. To address the partner's challenges, several methods were implemented as follows: 1) Conducting training and mentoring sessions on organizational management policies, particularly regarding the division of functions and responsibilities within the management structure; 2) Providing training, guidance, and simulation on preparing a more structured manual financial reporting system, along with the development of an Excel-based financial reporting system covering trading activities, price determination, and financial record-keeping; 3) Conducting training and mentoring for management in capital and asset management; 4) Organizing entrepreneurship training and marketing strategy development workshops; 5) Providing training on the use of semi-industrial equipment; 6) Conducting training, mentoring, and simulation on technology-based product marketing, including the design and creation of the "Ega Sari" label, halal certification, and implementation of marketing models through social media platforms. The implementation stages of the program were systematically organized through the following steps:

Preparation Stage

At this stage, field observations were carried out to directly identify the problems faced by the partner, particularly in terms of management and organizational governance, human resource quality, and marketing strategies—including the use of technology. The preparation process also included strengthening understanding of the importance of good governance in organizational operations, raising awareness about resource optimization, and emphasizing the urgency of technology adoption in administration and marketing. The partner participated actively by providing preliminary information on the current organizational condition and coordinating with members during the planning process.

Implementation Stage

During this stage, the partner's capabilities were enhanced through lectures, training sessions, and mentoring focused on designing and implementing a governance system that includes organizational structure, financial management, and control mechanisms. Technology was introduced into resource management and administrative processes, while marketing was directed toward website-based and social media promotion. The partner played an active role as both a participant and host of the training activities. The head of the organization coordinated participants and ensured the implementation of the systems introduced by the PKM team. Meanwhile, students contributed by developing an Excel-based accounting system aligned with PSAK EMKM standards and assisting in the creation of digital media to support Ega Sari's product marketing.

Reporting Stage

The reporting stage served as the final phase of the program, encompassing evaluation, monitoring, and preparation of the final report. During this phase, the partner actively shared feedback on the benefits gained from the program and presented a report on the implementation of systems developed by the PKM team.

Post-Activity Monitoring and Evaluation Stage

This stage took place after the eight-month implementation of the PKM grant program. The implementation team continued to provide assistance to the partner in applying the designed systems by requesting monthly reports from the head of Ega Sari until the end of the program year.

Subsequently, monitoring was conducted every three months through evaluations of social media activity and direct visits to the partner's location.

RESULTS AND DISCUSSION

The outcomes achieved from the implementation of the community service activities are as follows:

Implementation of the Governance System

The implementing team provided assistance to the management of Ega Sari in the area of financial management through the application of a simple financial recording system (Figures 1 and 2). With this system, financial records can now be processed digitally and computerized (Figures 3 and 4). In addition, the management team was able to standardize the determination of cost of goods sold and selling prices, while also gaining a better understanding of capital and asset management.



Figure 1. Assistance in Governance and Financial Reporting System

Source: Author's Documentation



Figure 2. Mentoring Session on the Financial Reporting System

Source: Author's Documentation

JURNAL UMUM EGASARI									
Tanggal	Jenis Transaksi	Keterangan	Kode Transaksi	Kode	Akhn	Nominal	Kode	Akhn	Nominal
01/06/2025	Pembelian Bahan Produk	Teguh	HPP	118	Pembelian Bahan Baku	Rp. 55.000,00	111	Kas	Rp. 55.000,00
01/06/2025	Pembelian Bahan Produk	Bago	HPP	118	Pembelian Bahan Baku	Rp. 5.000,00	111	Kas	Rp. 5.000,00
01/06/2025	Pembelian Bahan Produk	Manggih	HPP	118	Pembelian Bahan Baku	Rp. 5.000,00	111	Kas	Rp. 5.000,00
01/06/2025	Pembelian Bahan Produk	Indro	HPP	118	Pembelian Bahan Baku	Rp. 2.000,00	111	Kas	Rp. 2.000,00
01/06/2025	Pembelian Bahan Produk	Setiawan	HPP	118	Pembelian Bahan Baku	Rp. 1.000,00	111	Kas	Rp. 1.000,00
01/06/2025	Pembelian Bahan Produk	Surya	HPP	118	Pembelian Bahan Baku	Rp. 4.000,00	111	Kas	Rp. 4.000,00
01/06/2025	Pembelian Bahan Produk	Haris	HPP	118	Pembelian Bahan Baku	Rp. 1.000,00	111	Kas	Rp. 1.000,00
01/06/2025	Pembelian Bahan Produk	Haris	HPP	118	Pembelian Bahan Baku	Rp. 2.000,00	111	Kas	Rp. 2.000,00
01/06/2025	Pembelian Bahan Produk	Haris	HPP	118	Pembelian Bahan Baku	Rp. 85.000,00	111	Kas	Rp. 85.000,00
01/06/2025	Pembelian Bahan Produk	Haris	HPP	118	Pembelian Bahan Baku	Rp. 5.000,00	111	Kas	Rp. 5.000,00
01/06/2025	Pembelian Bahan Produk	Haris	HPP	118	Pembelian Bahan Baku	Rp. 5.000,00	111	Kas	Rp. 5.000,00
02/06/2025	Penjualan Produk	Penjualan	HPP	111	Kas	Rp. 120.000,00	411	Penjualan Produk	Rp. 120.000,00
01/06/2025	Biaya Pokok	Teguh	D	311	HPP - Pembelian Bahan Produk	Rp. 55.000,00	118	Penjualan Produk	Rp. 55.000,00
01/06/2025	Biaya Pokok	Bago	D	311	HPP - Pembelian Bahan Produk	Rp. 5.000,00	118	Penjualan Produk	Rp. 5.000,00
01/06/2025	Biaya Pokok	Manggih	D	311	HPP - Pembelian Bahan Produk	Rp. 5.000,00	118	Penjualan Produk	Rp. 5.000,00
01/06/2025	Biaya Pokok	Indro	D	311	HPP - Pembelian Bahan Produk	Rp. 2.000,00	118	Penjualan Produk	Rp. 2.000,00
01/06/2025	Biaya Pokok	Setiawan	D	311	HPP - Pembelian Bahan Produk	Rp. 1.000,00	118	Penjualan Produk	Rp. 1.000,00
01/06/2025	Biaya Pokok	Surya	D	311	HPP - Pembelian Bahan Produk	Rp. 4.000,00	118	Penjualan Produk	Rp. 4.000,00

Figure 3. Simple Financial Reporting System (General Journal)

Source: Author's Documentation

LAPORAN KAS MASUK DAN KELUAR EGASARI PERIODE 2025		
Pendapatan:		
Penjualan Produk		120,000
Harga Pokok:		
HPP - Pembelian Bahan Produk	81,000	
Biaya Ongkos Pembelian	-	
		81,000
	Labas Kotor	39,000
Biaya-biaya:		
Biaya Ongkos Penjualan	-	
Biaya Gaji	-	
Biaya Perlengkapan	-	
Beban Penyusutan	-	
Biaya Lain-Lain	-	
		39,000
	Labas Bersih	39,000

Figure 4. Simple Financial Reporting System (Cash Inflow and Outflow Report)

Source: Author's Documentation

Enhancement of Human Resource Capacity

The mentors and management team of Ega Sari gained a deeper understanding of organizational development, entrepreneurship enhancement, and marketing strategies (Figures

5). In addition, training on the use of semi-industrial production equipment was conducted to improve their technical skills and strengthen their overall competencies (Figures 6 and 7).



Figure 5. Entrepreneurship Development and Halal Certification Training

Source: Author's Documentation



Figure 6. Training on Operating Production Equipment (Mixer)

Source: Author's Documentation



Figure 7. Training on Operating Production Equipment Automatic Sealer

Source: Author's Documentation

Technology Utilization

To support business development, the implementation team provided mentoring on digital marketing and technology-based marketing strategies (Figure 8). The team assisted in designing product labels for Ega Sari to improve brand recognition. In addition, the team helped establish and manage social media accounts, particularly Instagram and TikTok, to connect sellers with consumers, expand audience reach, attract potential buyers, and support purchasing

decisions. Furthermore, the PKM team provided several operational facilities, including a semi-industrial mixer, oil spinner, semi-industrial fryer, and automatic sealer, to enhance production efficiency and product quality. (Figure 9).



Figure 8. Training on Digital Marketing Strategies

Source: Author's Documentation



Figure 9. Official Handover of Operational Equipment

Source: Author's Documentation

Outputs Produced

The outcomes of this community service program include partner empowerment, the implementation of a governance system, strengthening of human resource capacity, product labeling, halal certification process assistance, and the utilization of technology within Ega Sari. The team also produced several outputs in the form of scientific journal publications and articles in print and online media. To date, articles have been published in two national media outlets: Pojoksatu.id and Radarbogor.id. In addition, project documentation was developed in the form of a video report. In the long term, these outputs are expected to help Ega Sari gain wider recognition, while also increasing its sales volume and overall revenue.

CONCLUSION

This community service program successfully achieved its predetermined objectives and has made a positive impact on Ega Sari. However, the process of measuring the changes and outcomes is still ongoing, as it depends on the partner's completion of the implementation phase. It is expected that the evaluation results will later provide valuable feedback for future development and continuous improvement efforts.

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