

## SOCIALIZATION OF THE IMPLEMENTATION OF SAK EMKM AND DIGITALIZATION OF MARKETING TO HONEY FARMERS IN AYUNAN VILLAGE, ABIANSEMAL DISTRICT, BADUNG DISTRICT

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### Abstract:

This study aims to improve the livelihoods of honey farmers in Ayunan Village by addressing their knowledge gaps in accounting and digital marketing. Through a participatory approach, it is hoped that the Implementation of the Community Partnership Empowerment Program (PKM) will be able to overcome the problems faced by honey farmer groups in Ayunan Village, Badung. The procedure for this PKM task is divided into three different stages: planning, task implementation, and result checking. Through tailored training and socialization, this study seeks to empower farmers to optimize their business operations, expand their markets, and contribute more significantly to the local economy. The implementation of community service in the Ayunan Village honey farmer group has had a significant positive impact. Through training in good financial reporting and socialization of SAK-EMKM, it is hoped that farmers will be able to manage business finances more effectively and efficiently. Thus, this study aims to be a model for the development of sustainable and profitable honey farming businesses in other rural areas.

## INTRODUCTION

Honey farmers in Bali play a central role in improving the island's economy while creating a unique new tourist attraction. They are not only producers of high quality honey but also agents of change in economic development and sustainability in Bali. Increased honey production creates local jobs and increases income for farmers, making a positive contribution to the economy. Bali honey, with its distinctive taste and aroma, attracts the attention of local and international markets. This unique attraction not only benefits farmers but also provides new opportunities in the tourism sector. Honey farmers open their doors for tourists to experience honey farming directly. Honey tourism provides an opportunity for visitors to understand the process of collecting honey, interact with bees, and enjoy Bali's natural riches. This not only increases farmers' income but also promotes ecotourism and environmental awareness. In this way, honey farmers in Bali are not only honey producers but pioneers in bringing a positive impact to the local economy and exploring new tourism potential. By maintaining the sustainability of nature and cultural heritage, they are key figures in realizing Bali's vision as a sustainable and diverse tourist destination. The honey farmer group in Ayunan Village consists of 12 groups, where the service team had the opportunity to meet directly with the head of the honey farmer group on behalf of Mr Wayan Loster. Based on the results of this initial survey, the service team received information that honey cultivation activities were carried out independently by each family in the village. From making hives, as a place for bees to make honey, to planting flowers around the yards of each farmer group. This business has been



carried out for generations, making this honey business the main livelihood of the people in Ayunan Village.

Then, when the service team asked about the process of recording their business finances, the partner explained that so far they had only carried out simple financial records, only when honey was purchased, it was recorded as cash incoming, without calculating raw material costs, production costs and so on. As a result, this became an interest for the service team to provide outreach regarding good financial reporting, and because this farmer group plans to upgrade their type of business to SMEs, it is necessary to provide understanding related to SAK EMKM as additional knowledge. The marketing of honey farming products became the next highlight because the partner explained that marketing was limited to the nearest traditional market, and occasionally sent to the city for sale. This gave the service team the idea to help partners promote their products by digitalizing marketing. The service team offers solutions regarding how partners can sell their products online and look for partners. Collaborate with hotels or potential consumers for Pak Wayan Loster's business and of course it is hoped that it will be able to increase business productivity and improve the partner's economy.

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In summary, partners involved in the "Green Product Of Kusamba's Salt: An Alternative of Rebranding Strategy" face several challenges, including market acceptance, quality assurance, competitive landscape, regulatory compliance, distribution challenges, farmer engagement, financial resources, and consumer awareness. Overcoming these challenges requires a well-planned and executed strategy that effectively addresses each area. To address the five challenges outlined in the "Green Product Of Kusamba's Salt: An Alternative of Rebranding Strategy," the following solutions are proposed. To ensure market acceptance, conducting thorough market research to understand consumer preferences and develop a compelling brand story highlighting Kusamba salt's unique benefits is crucial. Collaborating with influencers and health experts can also help effectively promote the product. Implementing a rigorous quality control system and investing in technology to ensure consistent quality is essential. Regular training and education for the production team on best practices for salt production can further enhance quality assurance. Conducting a comprehensive competitive analysis to identify market gaps and developing a unique value proposition can help Kusamba Salt stand out. Leveraging partnerships with health and wellness brands can increase visibility and credibility.

## METHODS



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Through a **Participatory** approach, it is hoped that the implementation of the Community Partnership Empowerment Program (PKM) will be able to overcome the problems faced by the honey farmer group in Ayunan Badung Village. The procedure for this PKM task is divided into three different stages: planning, carrying out the task, and checking the results.

**Preparatory Stage.** This PKM aims to design a program that is effective and relevant to the problems experienced by service partners, namely honey farmers in Ayunan Village. Some activities that need to be prepared by the service team include; Problem Mapping, SWOT Analysis, Goal Formulation, Program Design, Activity Schedule Preparation, Resource Procurement, Implementation Team Formation, and Coordination with the Community. Then carry out initial observations with partners, to provide an initial explanation regarding the implementation of PKM, as well as what activities will be carried out in the future. Prepare administrative equipment to support the implementation of this service.

**Implementation Stage.** This Community Service Activity (PKM) was carried out in Ayunan Village, Badung Regency, with the main partner being a local honey farmer group. The PKM team consisted of A A Ngr Mayun Narindra, SE., M.Si, lecturer in the accounting study program as the service leader, accompanied by Ida Ayu Agung Idawati, SE, MBA, N. Paramananda, SE, MM, lecturer in the management study program as a member, and two students from the program Warmadewa University FEB Accounting studies provide socialization of good financial reporting, counseling on the benefits of implementing sak-emkm, and socialization and training on the use of digital marketing applications. The target of this activity is the Ayunan Village honey farmer group, totaling 12 groups, to receive intensive assistance and training in the activities that will be carried out in this service.

**Socialization of Good Financial Reporting.** Through socialization regarding the basics of accounting, recording transactions, and preparing simple financial reports, it becomes the main foundation in developing financial skills. Creating examples of relevant financial reports and understanding the structure and information that must be recorded through practical approaches, such as case studies or simulations, allows honey farmers to experience firsthand the application of financial reporting concepts. This effective outreach has had a positive impact, helping MSMEs such as honey farmers increase transparency, gain access to financing, and manage finances more efficiently.

**Counseling on the Benefits of Implementing SAK-EMKM.** It is hoped that SAK EMKM socialization activities can increase the insight of service partners regarding the applicable regulations, especially when partners want to develop their business into an MSME. By understanding SAK-EMKM, honey farmers can prepare more accurate financial reports, make better business decisions, increase the trust of business partners, access financing more easily, and ultimately increase the competitiveness of their honey business in the market.

**Socialization and Training on the use of Digital Marketing Applications.** Through socialization and training on the use of digital marketing applications, it can help market partner products, increase product selling power, and increase partner insight regarding promotional media for their products, and it will be easier to access a wider market, increase sales, and strengthen the branding of their honey products. Apart from that, honey farmers will also be more independent in marketing their products and will no longer depend on intermediaries.

**Evaluation Stage.** Evaluation of the community service program that has been implemented among honey farmer groups in Ayunan Village shows mixed results. Most participants understood the material presented, especially related to good financial reporting, implementing SAK-EMKM,



and using digital marketing applications. However, there are still some participants who need further assistance, especially in terms of financial management and product marketing. To overcome this, the service team plans to hold more intensive group discussion sessions and provide additional training. Apart from that, regular assistance will be provided to ensure the continued application of the knowledge gained by honey farmers. Through this evaluation, it is hoped that the community service program can continue to be improved and provide more optimal benefits for the community. The application of technology and innovation through financial reporting training, socialization of SAK-EMKM, and socialization of digital marketing has made a significant contribution to improving the quality of business management of the Ayunan Village honey farmer group. By adopting more modern accounting systems and utilizing digital platforms, farmers are now able to make more data-driven business decisions and expand the market reach of their honey products. This not only increases business efficiency, but also has a positive impact on increasing farmer income and community welfare. Through good financial reporting training, socialization of SAK-EMKM, and socialization of digital marketing, it is hoped that the Ayunan Village honey farmer group can increase the productivity and efficiency of their business. With structured financial records and a good understanding of accounting standards for MSMEs, farmers can make better business decisions, manage finances more effectively, and increase the competitiveness of their honey products in the market. This community service activity aims to improve the business sustainability of the Ayunan Village honey farmer group and improve the welfare of its members. Financial reporting training and socialization of SAK-EMKM will help farmers in preparing accurate and transparent financial reports, thereby facilitating access to financing. Meanwhile, the promotion of digital marketing will open up wider market opportunities and increase farmers' income. By providing financial reporting training, socialization of SAK-EMKM, and socialization of digital marketing, it is hoped that it can encourage the development of MSMEs in Ayunan Village. The ability of honey farmers to manage finances and market their products effectively will contribute to village economic growth and improve overall community welfare. This community service activity is an effort to empower the Ayunan Village community, especially the honey farmer group. By providing relevant knowledge and skills, it is hoped that farmers can become independent, creative and innovative business actors.

**RESULTS AND DISCUSSION**

The use of information and communication technology in community service to the Ayunan Village honey farmer group has had a significant impact. Through good financial reporting training and socialization of SAK-EMKM, farmers can now manage their business finances more efficiently and transparently. Apart from that, digital marketing outreach has opened up wider market opportunities for their honey products. Thus, technology has become a powerful tool for empowering society and improving economic prosperity. Innovation in the form of good financial reporting training, socialization of SAK-EMKM, and socialization of digital marketing has brought a breath of fresh air to the Ayunan Village honey farmer group. The application of technology in business management has increased efficiency and productivity, as well as opened access to a wider market. This shows that innovation is not only limited to developing new products, but can also be applied in business processes to improve people's welfare. The application of technology in developing MSMEs in Ayunan Village, especially in the honey farmer group, has made a real contribution. Good financial reporting training and socialization of SAK-EMKM have helped farmers in preparing financial reports that are accurate and in accordance with standards.



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Meanwhile, digital marketing outreach has equipped them with the skills needed to market products online. Thus, technology has become a catalyst in the development of MSMEs in villages.

## CONCLUSION

The implementation of community service in the Ayunan Village honey farmer group has had a significant positive impact. Through good financial reporting training and socialization of SAK-EMKM, it is hoped that farmers will be able to manage business finances more effectively and efficiently. Apart from that, digital marketing outreach has opened up wider market opportunities for Ayunan Village honey products. Thus, it is hoped that this activity can increase the income and welfare of farmers, as well as encourage sustainable development of the honey business. This community service has succeeded in increasing the awareness of Ayunan Village honey farmers regarding the importance of good financial management and digital marketing. However, further efforts are still needed to ensure that the knowledge that has been gained can be applied consistently in daily practice. Opportunities that open in the future are the development of derivative products from honey, as well as the formation of joint business groups to strengthen their bargaining position in marketing. Based on the results of the implementation of activities, it is recommended that similar activities can continue to be carried out periodically to ensure continued capacity building for honey farmers. Apart from that, it is necessary to provide intensive assistance for farmers who are still experiencing difficulties in applying the knowledge they have gained. As a long-term step, it is necessary to establish a forum or forum that can facilitate communication and cooperation between honey farmers, so that they can share knowledge and experience.

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