

difficulties in managing cash flow, working capital, and savings, which impacts business decision-making and potential reliance on high-interest loans. Effective financial record-keeping is crucial for assessing efficiency and supporting green economy practices. Although manual methods are still used, the trend toward digitalization offers a more accurate and sustainable solution (Basir et al., 2024; Asrida et al., 2024). Second, from a business management perspective, traders experience challenges in planning, marketing, and innovation, leading to business stagnation and weak competitiveness in modern markets. A more focused management strategy, including the adoption of digital marketing, is needed to expand distribution networks and increase business growth (Akhirudin et al., 2024; Uli & Anggraini, 2024). Third, from a sustainability perspective, a lack of environmental awareness encourages the use of environmentally unfriendly materials, such as single-use plastics and chemicals, which damage the ecosystem and increase long-term costs. Interventions are needed to encourage green economic practices, such as the use of environmentally friendly materials and optimal waste management, in order to build competitive and sustainable businesses (Siahaya, 2024; Anwar, 2022; Syarif, 2024).

Several recent studies emphasize the importance of integrating sustainability principles into the practices of small and medium enterprises, including in the context of traditional market traders. Sustainable finance and green investment strategies are key priorities in modern economic development because they can enhance long-term competitiveness (Siahaya, 2024). In the context of community service, this approach is highly relevant to address the gaps identified by the Buahan Kaja Village market traders, who have not yet integrated sustainability aspects into their business planning. A green economy approach, proven effective in responding to social, economic, and environmental crises (Anwar, 2022), serves as the basis for designing financial and business management training that is not only profit-oriented but also environmentally and socially responsible. The training will focus on simple digital-based financial record-keeping, developing business plans that take efficiency and environmental responsibility into account, and marketing strategies for local products based on digital platforms. The alignment of green economy principles with Islamic business ethics also provides added value in building business practices with integrity (Fachrozi et al., 2024). Furthermore, an understanding of ESG (Environmental, Social, and Governance) factors will be introduced as part of sustainable financial literacy, which is increasingly becoming a focus for investors and business actors (Riski et al., 2023; Valdiansyah & Widiyati, 2024). With this approach, it is hoped that trader groups will be able to build adaptive, competitive, and sustainable businesses.

The objective of the Community Partnership Program (PKM) with the Buahan Kaja Village Market Traders Group is to increase business competency and sustainability through strengthening three main aspects: financial strategy, business management, and green economy practices. In terms of financial strategy, this activity aims to improve traders' financial literacy through training in financial planning, transaction recording, cash flow management, and effective capital allocation (Syarif, 2024). Indicators of success include the ability to prepare simple financial reports, spending efficiency, and increased profit margins. The business management aspect focuses on business planning, digital and traditional marketing strategies, and product innovation, with indicators including increased customer numbers, product diversification, and increased sales volume (Akhirudin et al., 2024). Meanwhile, the green economy aspect aims to raise traders' awareness of environmental sustainability through environmentally friendly practices, such as plastic reduction, waste sorting, and energy efficiency (Anwar, 2022; Fachrozi et al., 2024). Academically, this activity contributes to the development of science and technology in the fields of sustainability accounting, MSME management, and the green economy. In practice, this activity supports the achievement of



economically productive but also environmentally friendly and sustainable (Anwar, 2022; Syarif, 2024).

Socialization and Evaluation. The socialization phase is the initial step in the implementation of the Community Partnership Program (PKM) with the Buahian Kaja Village Market Traders Group. The socialization phase aims to comprehensively introduce the objectives, benefits, and stages of the program to all members of the target group. In this session, traders are provided with an initial understanding of the importance of financial planning, business management based on adaptive marketing strategies, and the application of green economic practices in daily trading activities. The socialization phase is conducted in a participatory manner to build commitment and raise collective awareness of business sustainability based on environmental values and business ethics.

To determine the effectiveness of the training and technical guidance provided, an evaluation was conducted based on pre-test and post-test instruments. This evaluation was conducted quantitatively by measuring the increase in participants' knowledge before and after the activity. In terms of financial strategy, the evaluation covered participants' understanding of preparing simple financial reports, recording cash inflows and outflows, and managing daily cash flow. Meanwhile, in terms of the green economy, the evaluation focused on traders' understanding of environmentally friendly practices, such as reducing plastic waste and managing market waste. The results of the pre-test and post-test served as the basis for assessing the program's effectiveness and provided feedback for improving future training methods (Widagdo & Sa'diyah, 2023).

Community and Trader Participation. Throughout the program, traders at Buahian Kaja Village Market were actively involved in every training session, mentoring, and technical guidance. They not only served as training participants but also as active partners in evaluations and discussions regarding challenges faced in managing business finances, managerial strategies, and implementing green economy practices. This approach enabled more accurate problem identification and the development of relevant and applicable solutions tailored to real-world conditions.

This active participation is an integral part of the community-based approach, which emphasizes the importance of directly listening to the voices and experiences of micro-entrepreneurs. In the process, vendors share best practices, failure experiences, and adaptation strategies they have implemented, creating a constructive collective learning space. This participatory approach also encourages a spirit of collaboration among vendors, strengthens market community solidarity, and fosters motivation to sustainably improve business competitiveness. This involvement is crucial to ensure that all intervention programs are not merely top-down, but truly address real needs and strengthen existing local capacity (Santiago & Estiningrum, 2021).

Technology and Knowledge Transfer.



Figure 2. Handover of Investment Tools

Assessment Aspects	Pre-test	Post-test	Improvement (%)
Daily Financial Recording	30%	85%	55%
Separation of Personal and Business Finances	25%	75%	50%
Understanding Merchandise Inventory Management	40%	80%	40%
Use of Business Support Tools (calculators, mini safes)	35%	78%	43%
Sorting Organic and Inorganic Waste	20%	70%	50%
Awareness of Stall Cleanliness and Hygiene	45%	85%	40%

Quantitative Data Analysis.

1. Daily Financial Recording. Before the training, only 30% of traders understood how to record daily cash flow. After the training program, this understanding increased significantly to 85%, representing a 55% increase. These results indicate that simple financial education is very effective in fostering awareness of systematic record-keeping in daily trading businesses.
2. Separation of Personal and Business Finances. Only 25% of traders separated their personal and business finances before the training. After the training, this figure rose to 75%, a 50% increase. This finding underscores the importance of learning basic micro-accounting concepts to prevent cash leakage and maintain the sustainability of small businesses.
3. Understanding of Merchandise Inventory Management. Before the intervention, only 40% of traders understood inventory management. After the training, this figure increased to 80%, a 40% increase. This reflects an improved ability to manage merchandise availability, thereby reducing the risk of stockouts or excess inventory.
4. Use of Business Support Tools (Calculators & Mini Safes). Previously, only 35% of participants used tools such as calculators and mini safes. After technical training, usage rose to 78%, a 43% increase. This indicates that simple technology transfer significantly improves work efficiency and the security of traders' financial transactions.
5. Organic and Inorganic Waste Sorting. Before the program, only 20% of traders sorted their waste. After the program, the participation rate increased to 70%, a 50% increase. This indicates that green economy practices are beginning to be accepted as part of an environmentally friendly trading routine.
6. Awareness of Stall Cleanliness and Hygiene. Awareness of the importance of stall cleanliness was recorded at 45% before the training and increased to 85% afterward, a 40% increase. This demonstrates the program's success in fostering hygienic behaviors that support market comfort and the health of consumers and traders alike.

Overall, these results indicate that the PKM program successfully improved the capacity of market traders in financial management, business management, and the implementation of sustainable green economic practices. Significant improvements were evident in the pre- and post-test results, which illustrated changes in behavior and understanding following the training and mentoring program.

use plastics and hazardous chemicals that pollute the environment and endanger health. Through training and outreach that prioritized green economy principles, vendor awareness began to grow, reflected in improved environmentally friendly behavior. The rate of sorting organic and inorganic waste increased from 20% to 70%, while awareness of stall cleanliness and hygiene rose from 45% to 85%. These increases indicate that the program has successfully driven positive changes toward more sustainable business management. Green economy practices significantly influence consumers' decisions to purchase environmentally friendly products (Urza Rumpoko, 2016).

The existence of established market trader groups provides crucial social capital for maintaining the sustainability of practices after training. These groups function as financially and environmentally conscious communities, encouraging consistent financial record-keeping, business management, and environmentally friendly practices. Through regular meetings, groups can consolidate the roles of their members, monitor each other, share experiences, and build a collective culture within the market environment. Furthermore, strengthening groups through integration with formal institutions, such as cooperatives or village-owned enterprises (BUMDes), has the potential to expand their function beyond simply serving as discussion forums to also provide access to funding, business networks, and increased bargaining power for traders. This ensures that program sustainability is embedded in internal institutional capacity, rather than solely dependent on facilitators.

Measurement biases can occur, such as respondents' tendency to respond according to facilitator expectations (social desirability bias) or limitations in observing actual behavior in the field. External factors, such as local government regulations on waste management, community consumption trends, and market infrastructure support, can also influence the consistency of green economy practices beyond program interventions. Therefore, while strengthening market trader groups is a crucial pillar of program sustainability, long-term evaluation is still needed to assess its effectiveness and identify strengthening and inhibiting factors in actual implementation on the ground.

CONCLUSION

Based on the implementation of the Community Partnership Program (PKM) with the Buah Kaja Village Market Traders Group in Gianyar Regency, it can be concluded that this program has had a positive impact on increasing the business capacity and environmental awareness of the traders. Through the training and outreach conducted, partners demonstrated improvements in accounting and managerial knowledge and skills in sustainability concepts, particularly in simple financial record keeping, business planning, traditional and digital product marketing strategies, and green economy practices.

Traders are beginning to understand the importance of recording daily transactions as part of healthy and sustainable business financial management. Furthermore, they are realizing that sound business management and effective and efficient marketing strategies are key to business continuity. The provision of tools such as notebooks, calculators, and cash safes contributes to operational efficiency and strengthens their financial security. Meanwhile, understanding of the green economy concept is also growing, as evidenced by the use of separate trash bins and active discussions about reducing plastic waste in trading activities.

The partners' enthusiasm in participating in all activities demonstrates that the participatory approach is highly effective in building awareness and motivation for transformation. While some challenges remain, such as limited digital literacy and initial resistance to environmentally friendly practices, the partners' strong enthusiasm for learning is crucial for the program's sustainability.



Overall, the PKM program successfully improved basic accounting and managerial competencies in sustainability concepts through green economic practices for market vendor groups. To support the sustainability of partner businesses, follow-up is needed in the form of regular mentoring and strengthening local partnership networks that can help vendors consistently implement more professional, efficient, and environmentally friendly business practices.

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