

address several national economic problems by producing goods and services intended for the community, addressing unemployment issues, and creating jobs (Sofyan, 2017).

The MSMEs in Sumerta Kauh Village are skilled at making Balinese snacks, but their production process is not continuous. This is because the majority of group members work in offices, preventing the group from operating optimally. Several issues exist within the MSMEs, including:

- 1) Monotonous production and lack of innovation.
- 2) Poorly organized accounting records.
- 3) Lack of training and outreach for human resource development.

Therefore, it is necessary to empower MSMEs in Sumerta Kauh Village to support decent work that is in line with MSME goals and increase MSME economic growth.

Formulation of the Problem. Business opportunities for MSMEs are enormous if they receive support from various parties. With significant potential and the right support, the Sumerta Kauh MSME Group can become a successful example for MSME development in Bali. The success of this business not only provides economic benefits to the community but also supports food security. Based on observations of the management and operations of MSMEs in Sumerta Kauh Village, the following is a summary of the existing conditions of these businesses, according to the issues raised.:

1. Production. Partners require training on Balinese snack production to ensure good quality and taste. Increasing knowledge of Balinese snack production is expected to boost the economic well-being of business groups. In addition to Balinese snack production, training also includes introducing new products that MSME groups can develop.
2. Financial Transaction Recording Training Using Daily Cash Flow and Digitized Financial Reports. Despite effective business management, the Sumerta Kauh Village MSMEs lack systematic bookkeeping procedures or daily records related to production, revenue, costs, and profit and loss. They lack bookkeeping or records related to income, expenses, production costs, and profit and loss. The primary challenges faced by micro-enterprises are financial record-keeping. These businesses tend to neglect the importance of financial record-keeping. They have mixed finances, failing to separate working capital from household needs. They fail to identify the actual profit generated from sales to support capital and household needs. A common problem faced by these micro-enterprises is a lack of capital.
3. Human Resources Training and Counseling. One of the main obstacles faced by MSMEs in Sumerta Kauh Village is the lack of expertise among each group member. As a result, only a few individuals understand the product manufacturing process and marketing flow. Consequently, they cannot individually manage production.

Solutions Provided. The purpose of this community service program is to assist partners, in this case MSMEs in Sumerta Kauh Village, in addressing the challenges they face in developing their businesses. Based on these challenges, the solutions offered are as follows.:

1. Conducting outreach related to Balinese snack production. This outreach brings in experts so that partners receive appropriate materials and can improve their skills in producing Balinese snacks that are more in demand by the community. In addition, for group members who are less competent in making Balinese snacks, the service team also provides outreach and training on making herbal drinks from butterfly pea flowers. This outreach and training is provided by experts, namely the management team of 'Pisangne K-Tamane'. The purpose of this training, in addition to providing innovations, is expected to improve the capabilities of MSMEs and the community to carry out production and make this product a superior product of the Village.



2. Provided assistance and guidance in creating simple bookkeeping and financial reports, as well as developing a simple system. This assistance covered the procedures for creating simple financial reports, using the MS Excel application and the third-party Sepran Cash Book application. Manual cash book recording was also performed.
3. Providing training to improve human resource capabilities. Human resources at the Sumerta Kauh Village MSMEs were given training, especially in managing time between working in the office and carrying out their MSME activities, namely making Balinese snacks and herbal drinks..

METHODS

In solving problems faced by partners, the following expertise and methods are needed:

Production. This program is implemented through training provided by experts. Experts first understand the manufacturing process for MSME products. After that, training is provided, providing materials on production and packaging. It improves product quality and partners' ability to produce Balinese snacks and develop innovative herbal drinks from butterfly pea flowers. Partners are also expected to expand market interest in their products.

Preparation of bookkeeping or financial reports. This program is implemented through an individual approach. This individual approach begins by exploring the partner's understanding of bookkeeping. After exploring the partner's understanding of bookkeeping, the partner is then provided with material and an understanding of what a simple financial book looks like and what its contents should be. Then, the partner is encouraged to explore what is needed to determine net profit and actual costs, as well as to create a simple financial report. After providing this understanding, the partner is then given a blank book to help them create a simple financial report.

This approach emphasizes the ability of partners to create a simple financial report book. A team of proposers accompanies partners to compile a simple financial report book. Partners will be guided and assisted in recording all matters related to expenses and income in the production and marketing processes, including the amount of wages to be paid to their workforce. Partners are expected to be able to create simple financial reports, understand the costs incurred in the production and marketing processes, and determine the selling price and the amount of wages to be paid to their workforce. With this understanding, the partners' businesses will continue to run smoothly and grow.

After understanding how to record using a simple financial report book, partners are also taught how to use the Sepran cash book application, which can be downloaded from the App Store, so they can easily record income and expenses in real time. Partners are also provided with a financial reporting application in MS Excel, which they are expected to use to produce more detailed financial reports.

Human Resources Training and Counseling. Training and counseling are also conducted to improve the quality of human resources of MSMEs in Sumerta Kauh Village by providing materials related to work time allocation and producing MSME products. This training and counseling aims to improve members' abilities in producing sustainable products. Human resources can prepare Balinese snacks before going to work, while butterfly pea flower products can be prepared at any time because the process is quite simple, simply by boiling the flowers into a herbal drink. This product innovation can help improve the economy of MSMEs and the community. The products can be marketed in markets and supermarkets, or directly to Pisangne K-Tamane, which is ready to accept butterfly pea flower products from MSMEs and the community of Sumerta Kauh Village..

RESULTS AND DISCUSSION



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