

Implementation of Improved Accounting and Digital Marketing Applications at Binoemar Roastery MSMEs

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ABSTRACT

The community service activities that we carry out are to help MSMEs survive and develop in the future. Our implementation of community service is providing training, assistance, and motivation to remain sustainable in entrepreneurship for MSMEs. Community service activities were carried out on July-August 2023 at Binoemar Roastery MSMEs, Krajan Hamlet, Banyuwangi. This MSME is engaged in processing coffee beans and opening a coffee cafe. The production results include Original Coffee Powder with Arabica, House Blend, Excelsa, Lanang Coffee, and Robusta types. Apart from selling ground coffee, it also sells mature coffee beans under the name Authentik. Gold sizes start from Small, Large, Jumbo, Premium, and Gold. Apart from that, it also sells golden packages that can be directly brewed, namely K-POP, at a price of Rp. 8,000,-. The original sales system was by leaving it in souvenir shops in Banyuwangi Regency. Binoemar Roastery has not recorded income and expenses from its business. As a result of training and mentoring at Binoemar Roastery with various problems, we provided assistance for 1 month. So the result of what we do is provide a simple form of bookkeeping in Excel form and accompany its operation. Create digital marketing through the Shopee and TikTok applications.

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1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a pivotal role in Indonesia's burgeoning economic landscape, emerging as a vital sector for development (Cahyaningati et al., 2022; Miliana et al., 2018; Sopanah et al., 2023). The appeal of MSMEs lies in their accessibility to numerous entrepreneurs, offering a manageable business model without the burden of exorbitant setup costs (Indrianasari et al., 2022). This sector's resilience has been particularly noteworthy, demonstrating its ability to withstand economic challenges (Courvisanos et al., 2016; Dahles & Susilowati, 2015). Notably, MSMEs in Indonesia weathered the storm during the 1997 economic crisis and exhibited remarkable adaptability during the 2019 COVID-19 pandemic (Sulistyan et al., 2022). Even in the present, MSMEs continue to contribute significantly to economic growth. Their ability to navigate and thrive in adverse conditions underscores their importance in fostering economic stability. As engines of innovation and employment, MSMEs not only facilitate economic expansion but also contribute to the nation's ability to weather uncertainties, making them an indispensable component of Indonesia's economic fabric.

Indonesia, renowned as the world's third-largest coffee-producing country, stands proudly behind coffee giants Brazil and Vietnam. Coffee, a universally cherished beverage, enjoys widespread popularity across diverse demographic groups. The country boasts predominantly

two varieties, Robusta and Arabica coffee, each contributing to the rich tapestry of Indonesian coffee culture. Notably, South Sumatra emerges as the primary coffee powerhouse, producing a staggering 2112.4 thousand tonnes, while East Java secures the sixth position with a total coffee production of 45.8 thousand tonnes. Within East Java, five prominent regions spearhead coffee cultivation: Banyuwangi, Jember, Bondowoso, Malang, and Pasuruan, exemplifying the regional diversity and significance of coffee production. These areas play a crucial role in shaping Indonesia's coffee landscape, fostering economic growth, and contributing to the nation's global standing in the coffee industry, as reported by detik.com.

Banyuwangi, as the largest coffee producer in East Java, has a number of Micro, Small, and Medium Enterprises (MSMEs) that produce processed coffee beans in the form of ground coffee, and roasted/fried/roasting coffee. One of the MSMEs in Banyuwangi that produces coffee is in Purwoharjo District, Purwoharjo Village, namely "Binoemar Roastery MSMEs". This MSMEs was founded in 2017 by opening a coffee shop. The products in the coffee shop are all prepared by the MSME owners themselves. In 2018, with a lot of public interest in his coffee blend, the MSME owner (Mr. Osama) set up a home coffee factory and at the same time opened a cafe in his house. Binoemar Roastery MSMEs produce various types of coffee, including Arabica, Robusta, Kopi Lanang, Excelsa, and house bland. The coffee is produced in the form of coffee powder and roasted beans. The gold of each type of coffee consists of Original (Coffee Powder), Authentic (roasted bean), Premium (Coffee Powder and roasted bean), and for special orders, it is usually directed to Gold and Diamond (Coffee Powder and roasted bean). Original/Authentic/Premium small golden size is packaged in Arabica 30gr, House Blanded 40gr, Excelsa 40gr, Kopi Lanang 40gr, Robusta 50gr. Original/Authentic/Premium is large packaged in Arabica 100gr, House Blanded 150gr, Excelsa 150gr, Lanang Coffee 150gr, Robusta 200gr. Original/Authentic/Premium Jumbo packaged in Arabica 300gr, House Blanded 400gr, Excelsa 400gr, Lanang Coffee 400gr, Robusta 500gr. Gold is packaged in 250gr Arabica, 275gr House Blanded, 275gr Excelsa, 275gr Lanang Coffee, 300gr Robusta. Diamond is packaged in 50 grams of Luwak Robusta, 50 grams of Luwak Arabica, 50 grams of Robusta Wine, and 50 grams of Arabica Wine. Coffee raw materials are taken from local coffee farmers throughout Banyuwangi Regency, namely from Kalibaru District, Songgon Village, Gombengsari Village, Telemung Village, and Ijen Village. Production is carried out every 1 – 2 weeks and if there is a special order then production will be carried out. The problems that exist in Binoemar Roastery MSMEs include business owners who still do not understand and have not implemented accounting/bookkeeping in conducting business and business owners in marketing still use a consignment system in shops and restaurants around the Banyuwangi district area.

2. METHODS

The method of implementing community service begins by holding a direct meeting with Mr. Osama at Binoemar Roastery MSMEs, Krajan Hamlet RT/RW 001/003 Purwoharjo Village, Purwoharjo District, Banyuwangi. The purpose of this direct meeting is to identify and analyze problems that are currently occurring in the Binoemar Roastery MSMEs. As a result of the interviews, problems were found that occurred in the Binoemar Roastery MSMEs. Then we formed a work program to solve these problems. The implementation method that we use is as follows:

Preparation and Provision Socialization

The steps used to prepare to implement the work program are:

- a. Coordination with the community service team. This stage is carried out to discuss what work programs can be carried out effectively and efficiently, as well as determine the work program schedule so as to facilitate the work program.
- b. Preparation of a work program based on the problems faced by MSME owners in developing their business in the future.

Implementation

In implementing our work program, we take a direct approach by means of outreach, creating simple social media and accounting, and providing assistance to MSME owners. The steps for implementing the work program include:

a. Accountancy

- Providing education about how to do bookkeeping/keeping properly and correctly.
- Providing Accounting training that we have created in EXCEL form, which consists of Sales, Expenditures/Costs, inventory cards, and Profit and Loss Reports
- Providing assistance in the operation of EXCEL to Binoemar Roastery MSMEs calculated by the Entrepreneur/MSME.

b. Digital Marketing

- Providing education about how to increase sales using social media.
 - Create video and photo content for promotions
- Applying to social media, namely Shopee and Tiktok.

3. RESULTS AND DISCUSSION

Implementation of activities is based on the activity plan that has been prepared at the beginning. The activities that we have carried out are as follows:

1. Simple Accounting

In our accounting practices, we employ a streamlined approach through the implementation of a Simple Accounting System in Excel known as Siana (Baicu, 2021). This innovative system facilitates daily tracking of sales, providing real-time sales information and enabling immediate access to current inventory levels of finished goods. The utilization of Excel for sales documentation occurs on a daily basis, ensuring a chronological record for each product type sold. This meticulous recording process automatically updates and reduces the stock/inventory of individual coffee products. The visual representation of this dynamic system can be observed in Attachment 1, illustrating the sales details, while Attachment 2 provides insights into the coffee product inventory card (Output Stock). This comprehensive system not only enhances efficiency but also allows for a precise and organized management of sales and inventory data, contributing to a more effective overall accounting process. In Siana there is a Purchase Note, where the purchase note will record purchases every day (done chronologically). Every day or every month you will know directly the amount of the purchase. The Purchase Note can be seen in the image below.

BINOEMAR JUMLAH STOCK KELUAR ORIGINAL TAHUN 2023			BINOEMAR JUMLAH STOCK KELUAR AUTHENTIC TAHUN 2023			BINOEMAR JUMLAH STOCK KELUAR PREMIUM TAHUN 2023		
Jenis	Nama	Stock	Jenis	Nama	Stock	Jenis	Nama	Stock
ARABIKA	Original Arabika Kecil	0	ARABIKA	Authentic Arabika Kecil	75	ARABIKA	Premium Arabika Kecil	0
	Original Arabika Besar	50		Authentic Arabika Besar	0		Premium Arabika Besar	0
	Original Arabika Jumbo	40		Authentic Arabika Jumbo	0		Premium Arabika Jumbo	0
ROBUSTA	Original Robusta Kecil	0	ROBUSTA	Authentic Robusta Kecil	0	ROBUSTA	Premium Robusta Kecil	0
	Original Robusta Besar	0		Authentic Robusta Besar	0		Premium Robusta Besar	0
	Original Robusta Jumbo	0		Authentic Robusta Jumbo	0		Premium Robusta Jumbo	0
KOPI LANANG	Original Kopi Lanang Kecil	0	KOPI LANANG	Authentic Kopi Lanang Kecil	0	KOPI LANANG	Premium Kopi Lanang Kecil	0
	Original Kopi Lanang Besar	0		Authentic Kopi Lanang Besar	0		Premium Kopi Lanang Besar	0
	Original Kopi Lanang Jumbo	0		Authentic Kopi Lanang Jumbo	0		Premium Kopi Lanang Jumbo	0
EXCELSA	Original Excelsa Kecil	30	EXCELSA	Authentic Excelsa Kecil	0	EXCELSA	Premium Excelsa Kecil	0
	Original Excelsa Besar	0		Authentic Excelsa Besar	0		Premium Excelsa Besar	0
	Original Excelsa Jumbo	0		Authentic Excelsa Jumbo	0		Premium Excelsa Jumbo	0
HOUSEBLEND	Original House Blend Kecil	0	HOUSEBLEND	Authentic House Blend Kecil	0	HOUSEBLEND	Premium House Blend Kecil	0
	Original House Blend Besar	0		Authentic House Blend Besar	0		Premium House Blend Besar	0
	Original House Blend Jumbo	0		Authentic House Blend Jumbo	0		Premium House Blend Jumbo	0

Figure 1. Stock Card from Accounting Application
Source: Activity Documentation (2023)

1. The formation of simple accounting with the name SIANA, where SIANA uses the EXCEL program which is easy to do. With SIANA, the company will know the amount of sales, purchases, inventory cards and Profit and Loss Reports, by filling in the sales and purchase receipts once, you will immediately know the amount of existing product inventory and the profit and loss report.
2. Create digital marketing media by creating an account on Shopee and Tiktok with the link:
https://www.tiktok.com/@binoemar_roastery?_t=8fHwRcUZv9j&_r=1
<http://shopee.co.id/binoemar.roastery>



Figure 4. Assistance with the Implementation of Accounting Applications
Source: Activity Documentation (2023)

From the results and explanations described above, it can be seen that this service activity is able to bring benefits to the community service activity partners, namely the Binoemar Roastery MSMEs.

4. CONCLUSION

The results of Community Service activities for 1 month at the UMKM Bioemar Roastery, which is located in Krajan Hamlet, Purwoharjo Village, Purwoharjo District, Banyuwangi., can be concluded, including that the implementing team was able to create and accompany simple bookkeeping via SIANA, in the form of Excel, which consists of sales notes and purchases that must be filled in chronologically. From these entries, you can directly determine the amount of inventory for each coffee product and also the profit and loss. And the service implementation team was able to introduce Binoemar Roastery Coffee products on social media in order to increase marketing, we made photos and videos to include in the Shopee and Tiktok links.

The implementation of simple bookkeeping using Excel at UMKM Bioemar Roastery, while a positive step, presents certain limitations. This method may lack advanced analytical features and integration capabilities with other business systems, which could become problematic as the business scales. Additionally, relying solely on social media platforms like Shopee and TikTok for marketing and product promotion poses a risk of overdependence on these channels. There's also a potential gap in reaching a wider, diverse audience that may not be active on these specific platforms.

To address these limitations, it's advisable to explore more robust accounting software tailored for small businesses, which can offer more comprehensive features such as inventory management, financial forecasting, and seamless integration with other business tools. For

marketing, diversifying the promotional channels beyond Shopee and TikTok is recommended. This could include establishing a presence on other social media platforms, creating a dedicated website, engaging in local community events, and exploring partnerships with local businesses or influencers. Such measures would help in reaching a broader customer base and reduce the risk associated with reliance on a few platforms.

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