

---

## Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar

Ida Ayu Sri Meitri<sup>1</sup>, Dr.I.B.A Dharmanegara<sup>2</sup>, Ita Sylvia Azita Azis<sup>3</sup>

<sup>1,2,3</sup>Warmadewa University, Denpasar, Indonesia

---

**ABSTRACT:** For Balinese people, traditional weapons such as keris are considered to have high spiritual value, so it is not surprising that the Balinese people themselves greatly glorify these traditional weapons. Keris is considered a symbol of resistance against evil spirits. Keris is also commonly used as a complementary weapon for Hindu religious ceremonies. One of the keris SMEs targeted by the Community Partnership Empowerment activity is the Bali Tapa Karya Pande Keris Craftsmen Group. The location of this PKM Partner is on Jalan Ratna Gang Pacar Denpasar. Based on the results of observations and interviews, the problems faced by partners are low knowledge of the concept of entrepreneurship, lack of understanding of managerial aspects, especially simple bookkeeping techniques for SME actors. Lack of basic entrepreneurship education and training for SME actors and assistance in calculating the cost of finished products. There are three activities carried out in Community Partnership Empowerment, namely providing counseling and training in bookkeeping, mentoring and direct practice regarding the process of calculating production costs, education regarding the importance of management in business and literacy of basic entrepreneurial concepts. The results of the program implementation show that after mentoring and socialization activities, partners are able to make financial records more structured, thereby reducing errors during the financial recording process and being able to calculate the cost of products, can improve business management to be effective and efficient, and increase entrepreneurial motivation.

**KEYWORDS:** Keris craftsmen, bookkeeping, cost of production, entrepreneurship

---

### INTRODUCTION

The concept of entrepreneurship and small business is closely related but there are some characteristics of differences between the two although the differences are very small. The difference between entrepreneurship and small business according to the so-called entrepreneurs is that they bear the risk of owning their business with growth and expansion as the main goal. Often small business owners characterize themselves as entrepreneurs but many of them do not have the ambition to expand their business like true entrepreneurs do (Africano, 2022; Alamsyah & Hasan, 2022; Ansori & Al, 2023; Iskanto et al., 2022; Karim et al., 2023). The success of an entrepreneur is not determined by just one factor, such as occupying a strategic location or adequate capital sources but is determined by the ability to demonstrate good management skills to manage his business. An entrepreneur must develop perfection in various things for the desired success. An entrepreneur is someone who likes change, creates added value, provides benefits for himself and others, his creations are built continuously. Entrepreneurship is the process of creating something different by devoting all one's time and energy along with bearing financial, social risks and receiving rewards in the form of money and personal satisfaction. So it can be said that entrepreneurs are people who are creative and innovative who are able to establish, build, develop, advance, and make their businesses superior (Herispon et al., 2022; Huda et al., 2022; Puspitasari et al., 2022; Wijaya et al., 2022).

Micro, Small and Medium Enterprises (MSMEs) are one of the drivers of the nation's economy because they play an important role in the growth and absorption of labor in Indonesia. MSMEs have a major contribution in providing jobs and income for the people of Indonesia. One of the MSMEs that is a partner of devotion is Tapa Karya which was established in 1951 and has a total of 13 male workers, since 2018. Tapa Karya has 6 remaining active workers. Tapa Karya is a handicraft MSME located in Denpasar City and sells iron handicrafts such as keris, knives, blakas, penas, and Balinese gambelan. The target market for Tapa Karya's pre-pen includes domestic and foreign tourists, parents to teenagers in the Denpasar area and its surroundings. Tapa Karya was first founded by the late Empu Keris Jero Mangku Gede Pande Ketut Sandi, continued by the second generation, namely the late I Nyoman Budiana and continued by the third generation by Putu Yuga Wardiyana Pande until now.

Keris is a sharp weapon which is also a traditional weapon on the island of the gods. Keris indeed come from various regions in the archipelago and this traditional weapon is often considered a sacred heirloom because it is believed to have magical powers. In Bali itself, keris functions as a tool for self-defense from enemies and is also often a complementary weapon for every Balinese traditional ceremony. For the Balinese people, traditional weapons such as keris are considered to have high spiritual

## **Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar**

value, so it is not surprising that the Balinese people themselves greatly glorify this traditional weapon. Keris is considered a symbol of resistance to evil spirits. Keris is also commonly used as a complementary weapon for Hindu religious ceremonies. Therefore, the function of Keris for the Hindu community in Bali is very diverse. For example, as a weapon to protect oneself from the evil of enemies, disturbances from evil spirits. This is because some people believe that keris has magical powers and is even considered to function to provide good luck for its owner or user. The keris made by the Tapa Karya Keris Craftsmen Group are of three types, namely making heirloom keris (Pajenengan), keris for self-protection, and keris for accessories (this is usually ordered by tourists). Making a keris on average takes between 14 days to 30 days depending on the details desired by the customer. The price set for a keris varies greatly depending on the purpose of its use. For example, if a keris is used for *ngayah*, the craftsman only accepts the sincerity of the customer without calculating how much the craftsman spends during the production process. However, if the keris is ordered to be used as an heirloom and has difficult workmanship details and must be *pasupati* around the temples in Bali, the price given ranges from IDR 5,000,000 to IDR 50,000,000. For keris used as accessories, the production process is carried out periodically without waiting for an order.

In order to develop Small and Medium Enterprises (SMEs), one important factor that entrepreneurs should not forget is bookkeeping. Simple bookkeeping in small and medium enterprises is quite important for the progress of the business itself. SMEs themselves are established by business actors to generate profits. The higher the profit generated, the more the business being run will develop. To find out how much profit is obtained and whether the business is developing, it is necessary to make a financial report. The reason why SMEs have difficulty developing is the poor accounting system in the SMEs. This is due to the lack of government attention to this, and there are still many SME actors who are reluctant to think about complicated things such as accounting and financial problems. They only think that by making a profit, the business or SME they have can run and develop. Many do not want to make various innovations in the matter of the financial concept of the business. They prefer to think about product quality without tidying up the elements of their business management. In fact, one of the important roles of management that helps businesses grow is simple bookkeeping in good small businesses.

Various problems found, this can be a inhibiting factor for partners in developing their business units. Moreover, in a situation of high competition, partners strive to continue to exist in running their business units. Community service with this community partnership program scheme is a research-based community service. Empirically, conditions like this are supported by the results of Maseko's research, M. (2019) entitled "Accounting Practices of SMES in Zimbabwe: An Investigative Study of Record Keeping for Performance Measurement" stating that 50% of Micro, Small and Medium Enterprises do not keep complete accounting records due to lack of accounting knowledge and use of accounting information so that financial performance measurements cannot be carried out. The same findings were also found by Kwabena. (2019) in his research entitled "Accounting Practices of SMES: A Case Study of Kumasi Metropolis in Ghana" managed to reveal that 60% of MSMEs have difficulty accessing finance from financial institutions because these MSMEs do not have proper financial records. On the other hand, evidence was found that accounting information systems have an important role in improving the progress of small businesses. It can be concluded that the level of adoption of MSME business actors in Badung Regency towards information technology and social media communication is still low. This is perceived as a complicated, difficult and also useless system. Therefore, it is recommended for MSMEs to create and store detailed accounting records. So that it produces accurate financial reports and can increase the accessibility of MSMEs to microfinance institutions.

Micro, small and medium entrepreneurs should have the ability to manage their business finances. Making financial reports is a way that can be used by entrepreneurs to measure the success of their business that has been carried out during a period. With financial reports that are made or compiled regularly, it is hoped that the company's financial management will be more effective and efficient. so that it can help advance the business and borrow capital for the business from creditors. Until now, there are still many micro, small and medium businesses that have not been able to prepare their business financial reports properly and correctly. There are many factors that cause this, one of which is because they do not know how to make financial reports, or because they do not understand the benefits or uses of financial reports. Based on the results of observations and interviews with MSME partners, it can be concluded that knowledge of financial management is very important for business actors or other entrepreneurs, but there are still many obstacles faced in its implementation. One of them is the lack of concern from partners to learn individually how to prepare financial reports properly. Plus the role of the government in carrying out empowerment activities in the form of training for MSMEs has not been maximized. This is what causes the low quality of human resources for MSME actors in managing their own business finances which results in the business owner not developing the business. It seems that there is no mechanism for recording production costs for keris produced by *Penggrajah Keris Tapa Karya*. This will result in difficulties in determining selling prices, monitoring real production costs, calculating profit and loss periodically, and determining the cost of finished product inventory. Although the determination of selling prices is based on the rules and ethics used without considering the amount of costs incurred, recording is still important to do in order to find out how much the costs are actually incurred each time production is carried out as an illustration if you will then purchase materials for the next production. Therefore, the PKM team aims to assist business actors to increase income by carrying out community

## Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar

service through Community Partnership Empowerment with the title Strengthening entrepreneurship and financial report training for the Pande Keris Bali Tapa Karya craftsmen group in Denpasar.

The following are the results of observations of the keris production process Production Process

1. Folding the iron as shown in the picture below then inserting steel in the gaps between the iron after that heating the iron in the furnace (mijeh) with the hope that the iron and steel will blend well



2. After uniting the iron, it is then forged into an elongated triangle shape as shown in the picture above, then make the panggeh (keris handle), form the head and tail of the keris, then form the rai blade (the sharp part of the keris as shown in the picture below).



3. Make the keris handle, elephant handle and make the details as shown in the picture below.



## Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar

4. Make a keris, then gild the keris, then smooth the keris blade as shown in the picture below



5. Wash the entire keris (ngewarang keris) to bring out the keris pattern or pamor on the keris as in the photo below.



6. Results/finished keris products





**Figure 1 Documentation during initial observation**



Based on the above problems, we as the implementing team carry out community service through Community Partnership Empowerment with the title Strengthening entrepreneurship and financial report training for the Pande Keris Bali Tapa Karya craftsmen group in Denpasar. In accordance with the situation analysis above, the problems that can be identified include: low knowledge of the concept of entrepreneurship, lack of understanding of managerial aspects, especially simple bookkeeping techniques for MSME actors. Lack of basic entrepreneurship education and training for MSME actors and assistance in calculating the cost of finished products. The purpose of the service is to increase entrepreneurial motivation and improve the ability of partners in recording and bookkeeping and being able to calculate the cost of products. This service is in accordance with the Renstra LPM Universitas Warmadewa, namely in the field of tourism development through a local economic approach.

## **METHOD**

The location of the implementation of this community service is in Banjar Tatasan Jalan Ratna gang Pacar no 2 Denpasar Bali. The form of implementation is focused on partners of the Pande keris Bali Tapa Karya craftsmen group. The methods used are observation methods, interviews, counseling methods and providing assistance.

### **1. Observation and interview methods.**

Before this community service program is implemented, in-depth observations and interviews are first carried out with partners to identify problems experienced by partners, determine problem priorities, and discuss appropriate solutions to overcome these problems. The use of this method is expected to be able to identify partner problems appropriately according to business needs and partner capabilities, as well as foster the role of partners in designing, implementing, and being accountable for the programs provided. Both of these methods are implemented continuously so that they can identify priority problems to be addressed.

### **2. Lecture/Counseling method.**

The Counseling method is used for. increasing knowledge about the concept of entrepreneurship, lack of understanding about the managerial aspect, Providing education related to the importance of management in business and literacy of basic entrepreneurial concepts with the hope that partners can survive and develop their businesses 3. Carrying out mentoring and direct practice regarding the process of calculating the cost of production accurately, carefully and precisely related to determining the actual profit and loss information from partners. In addition, by knowing the actual cost of production, it can be used as a guideline for partners. In this program, the team of lecturers explains the procedures for recording production costs, classifying costs into elements of raw material costs, direct labor costs, and factory overhead costs, as well as training in recording production costs. Increasing knowledge will be carried out using pre-tests and post-tests for compiling bookkeeping in running a business as well as training in recording business transactions in a simple way. In this program, the team will see the partner's transaction history and use the data as a basis for training in compiling bookkeeping/financial reports

That with the government's program in improving welfare through the Tapa Karya keris SME, it is expected to improve the standard of living for the welfare of the community's families, then the community can be empowered and independent in living their lives. To realize this, strong attention and support are needed in improving the family economy, especially in the Tatasan hamlet, Tonja village, North Denpasar. Given the great benefits of home industries such as Tapa Karya SMEs for increasing income and welfare in the village, empowering partners is important to do

## Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar

### RESULTS AND DISCUSSION

Based on the three priority issues addressed together with partners, the stages of steps taken to provide solutions to specific problems can be described as follows. The first step presented in Figure 2 is education related to the importance of management in business and literacy of basic entrepreneurial concepts with the hope that partners can survive and develop their businesses.

**Figure 2 Counseling on the importance of management in business and literacy of basic entrepreneurial concepts**



The second step presented in Figure 3 is to conduct simple bookkeeping technique training for UMKM actors, as well as assistance in calculating the cost of finished products.

**Figure 3 Discussion and training on production costs**



## Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar



The last step in Figure 4. handover of capital goods assistance in the form of electric saws/grinders according to the needs of partners. This assistance is expected to increase production capacity and faster service to consumers.

Figure Handover of capital goods assistance in the form of electric saws



The purpose of the Community Partnership Program activities is to strengthen entrepreneurship and financial report training for SME actors Pande Keris Bali Tapa Karya who produce keris. The social impact is to increase the existence of the role of SMEs that produce keris in supporting Bali as a tourist destination. The economic impact is expected to improve the welfare of SME actors, employees, and the community. The PKM team also provides assistance with electric saws / grinders according to the needs of partners to improve and accelerate the production process. The PKM Program activities are carried out with the support of all partners consisting of the Pande Keris Bali Tapa Karya craftsmen group and the contribution of partners in PKM activities is presented in Table 1 as follows:



**Strengthening Entrepreneurship and Financial Reporting Training for The Bali Pande Keris Craftsmen Group Tapakkarya in Denpasar**

**Tabel 1 Benefits and contributions of partners in activities**

Solutions offered	Benefit	Partner Contributions
Providing educational lectures/counseling related to the importance of management in business and literacy of basic entrepreneurial concepts	The keris craftsmen group partners are able to develop their business and continue to innovate for business sustainability.	Partners provide the venue, help with preparations, serve refreshments and enthusiastically attend the lectures.
The lecture is in the form of counseling on the importance of accounting for a business and providing training to partners on how to record transactions using sales notes so as to obtain the actual total turnover.	Partners are able to deliver better business management, financial governance, and good financial management, accounting basics, such as: accounting definition, accounting cycle, accounting equation, knowing the form of journal, journal making practices, and making financial reports.	Partners prepare all the equipment and participants follow with enthusiasm.
Training is concerned with providing training to partners on how to calculate production costs.	Partners are able to calculate the cost price correctly, have proper bookkeeping so they can plan profits.	Partners are willing to be accompanied for two months, monitored at the end of each month.

Based on the results of observations, this keris business has the opportunity to be developed with the development of tourism and culture. Keris business actors must start by implementing a product innovation strategy. The next strategy is to implement a recording system using an accounting system. Recording with the correct method in each transaction makes it easier for business actors to determine prices and plan profits. Steps to develop a keris business can be done through strategies that are adjusted to the capabilities of both management and financial capabilities.

**CONCLUSION**

Community service activities through training and mentoring activities have a positive impact on Bali Tapa Karya keris entrepreneurs. Mentoring activities in preparing bookkeeping with an accounting system are useful in determining the correct cost price. Entrepreneurs have the ability to make correct records in accordance with the accounting system for the business being run. Correct bookkeeping is also useful as a requirement for applying for credit when they need additional capital

The results achieved in this service are (1) business owners of keris craftsmen groups are able to calculate the cost price in the correct way, and have bookkeeping, (2) business owners already have knowledge in determining profit optimization, (3) business owners are able to develop their businesses and continue to innovate for business sustainability.

Based on the results of service to UKM keris Partners, it is recommended to improve business management skills and have knowledge of the basic concepts of entrepreneurship, have bookkeeping to record each transaction, and follow the development of information technology and its application according to management capabilities. The results of the program implementation show that after the mentoring activities, partners are able to improve their entrepreneurial knowledge and understanding to achieve better results effectively and efficiently. To increase commitment in developing the business, it can improve soft skills in entrepreneurship. Namely self-confidence, task and result orientation, courage to take risks, future orientation, creativity and innovation. Through training and mentoring, partners gain new knowledge that supports the quality of work and innovation in their products. Overall, this activity has been successful in supporting the strengthening of entrepreneurship and financial reporting training of the Pande Keris Bali Tapa Karya craftsmen group. These steps not only benefit the craftsmen individually, but also contribute to local economic development and the maintenance of valuable cultural heritage.



**REFERENCES**

- 1) Africano, F. (2022). Improving the Standard of Living and Environmental Cleanliness of the Kenten Community by Utilizing Maggots as Organic Waste Decomposers. *Journal of Academic Community Service*, 1(4), Article 4. <https://doi.org/10.54099/jpma.v1i4.349>
- 2) Alamsyah, A. R., & Hasan, G. (2022). Implementation of Digital Marketing and Promotion Mix Strategies in MSME Berry Catszone Batam. *Journal of Academic Community Service*, 1(4), Article 4. <https://doi.org/10.54099/jpma.v1i4.370>
- 3) Ansori, P. B., & Al, E. (2023). Digital Bank Counseling for Productive Activities in Sidomulyo Barat Village, Pekanbaru City: -. *Journal of Academic Community Service*, 2(3), Article 3. <https://doi.org/10.54099/jpma.v2i3.655>
- 4) Herispon, H., Dzikra, F. M., Mardan, J. A., Anuar, S., & Herman, H. (2022). Introduction to Household Financial Management for Residents of Talang Sungai Limau Village, Indragiri Hulu, Riau. *Journal of Academic Community Service*, 1(4), Article 4. <https://doi.org/10.54099/jpma.v1i4.328>
- 5) Huda, M., Hartati, N., Nurhidayanti, N., & Daspar, D. (2022). Training on Utilizing Inorganic Materials into Various Recycled Creations in Jatireja Village, Bekasi Regency: Training on Utilizing Inorganic Materials into Various Recycled Creations in Jatireja Village, Bekasi Regency. *Journal of Academic Community Service*, 1(4), Article 4. <https://doi.org/10.54099/jpma.v1i4.345>
- 6) Iskanto, D., Liyas, J. N., Gultom, E., Ansori, P. B., Harwina, Y., & Hendra, T. (2022). Implementation of the School Accreditation Process to maintain the quality of School/Madrasah Education. *Journal of Academic Community Service*, 1(2), Article 2. <https://doi.org/10.54099/jpma.v1i2.132>
- 7) Karim, K., Zasriati, M., & Iskanto, D. (2023). Training on the Utilization of Organic Plant Development to Support Family Economy. *Journal of Academic Community Service*, 2(1), Article 1. <https://doi.org/10.54099/jpma.v2i1.517>
- 8) Kusumawati, N. P. A., Pramuki, N. M. W. A., Pratiwi, N. P. T. W., Ayu, P. C., Hutnaleontina, P. N., Yuliantari, N. P. Y., & Suputra, G. A. (2023). Financial Planning and Management Training for Kube Sari Jaya in Sumerta Kauh Village-Denpasar. *SEWAKA BHAKTI JOURNAL*, 9(1), 9-15.
- 9) Kwabena. (2019). Accounting Practices of SMES: A Case Study of Kumasi Metropolis in Ghana. *International Journal of Business and Management*, 8(24), 21–29. <https://doi.org/10.5539>
- 10) Maseko, M. (2019). Accounting Practices of SMES in Zimbabwe: An Investigative Study of Record Keeping for Performance Measurement. *Journal of Accounting and Taxation* No Title. *Journal of Accounting and Taxation*, 3(8), 171–181. <https://doi.org/10.5897/JAT.11031>.