

## **Empowerment of MSMEs in Celuk Village Through Manual Accounting Information System Training**

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### **ABSTRACT**

Celuk Village in Gianyar Regency, Bali, is known as a centre of silver crafts that is part of the tourism industry and creative economy. However, most MSME actors in this village face obstacles in financial management due to the lack of accounting knowledge and the absence of a structured recording system. This community service activity aims to empower MSME actors through manual accounting information system training to improve understanding and skills in recording and compiling financial statements. The training method used combines lectures and hands-on practice, which was attended by 30 participants in May 2025. The results of the evaluation showed that around 80% of participants experienced an increase in their ability to prepare financial statements, such as income statements and cash books. Mrs Komang's silver business case study shows the success of the implementation of training in real practice. However, challenges still exist, such as low awareness of the importance of accounting and limited access to technology. Therefore, a more interactive training approach and support from the government and related institutions are needed. This training is expected to increase the sustainability and competitiveness of MSMEs in Celuk Village.

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## INTRODUCTION

The tourism industry cannot be separated from the support of traditional arts and local cultural heritage that attracts tourists, both domestic and foreign (Nasrullah et al., 2023). With the increase in the number of tourists, the demand for local souvenir products is also increasing. This opens up economic opportunities for local artisans to grow Micro, Small, and Medium Enterprises (MSMEs) in the creative sector in tourist destinations (Ministry of Tourism and Creative Economy of the Republic of Indonesia, 2023).

MSMEs are an important pillar in the Indonesian economy. According to data from the Coordinating Ministry for Economic Affairs of the Republic of Indonesia (2025), MSMEs account for about 60% of the national Gross Domestic Product and absorb more than 97% of the workforce in Indonesia. Likewise, in Bali, MSMEs have become the main drivers of the creative economy in Bali's tourism ecosystem (Sunariani et al., 2017).

One of the villages in Bali that is famous for its silver crafts is Celuk Village, Gianyar Regency, Bali. The skills to produce and commercialise silver crafts have been passed down from generation to generation. As a result, most people's livelihoods develop in the field of silver crafts (Putri, 2024). Despite having great potential, many MSME actors in Celuk Village still face challenges in financial management and accounting. The results of interviews and initial surveys with the Head of Celuk Village showed that around 70% of MSME actors in Celuk Village did not have regular financial records, which could result in difficulties in decision-making and business planning.

As a result of not having financial records, MSMEs experience obstacles in accessing financing. In general, this phenomenon is caused by the inability to meet the requirements for access to funds, namely the availability of transparent and accountable financial statements. The report is one of the requirements for financial institutions to distribute funds to MSMEs (Rusmanah, 2025). Therefore, empowerment through manual accounting information system training is very important to improve the performance and sustainability of their business.

Accounting information systems are the process of collecting, processing, and presenting financial information that can assist entrepreneurs in making the right decisions. The results of the study show that a good financial recording strategy, optimal cash flow management, and access to adequate funding sources have a significant influence on the profitability of MSMEs (Luckieta, 2025). According to research by Ulfah et al. (2025), MSMEs that implement a good accounting system have a greater chance of surviving and developing in a competitive market.

Training on manual accounting information systems in Celuk Village is a strategic step to improve the capabilities of MSME actors. This training aims to provide a basic understanding of accounting to MSME actors. This training includes material on the forms used to record financial transactions, both in terms of income and expenditure, recording transactions, and the preparation of financial statements. In this training, participants were taught how to make invoices, sales reports, purchase books, cash books, and income statements. The learning method used is a combination of theory and practice, so that participants can directly apply the knowledge gained in their business.

## METHOD

Community Service Activities (PKM) are carried out in the following stages:

1. Coordination and preparation

The activity was filled with field observations and interviews with resource persons, namely the Head of Celuk Village and BUMDes managers, to obtain initial data on problems and expected solutions.

After getting an overview of the problems faced by silver craft MSMEs in Celuk Village, the lecturer team prepared the material, prepared a schedule of activities, and designed an evaluation questionnaire for the activity.

## 2. Implementation

This stage is the core of PKM activities, namely, providing materials to the participants of the activity. This PKM activity is carried out using a combination of lecture and training methods. The activity took place in Celuk Village on May 22-23, 2025, with 30 participants who generally consisted of silver craftsmen and other tourism businesses, such as cycling and tubing.

The material provided on the first day included an explanation of the use of forms and reports under generally applicable standards, including forms such as invoices, purchase books, and cash books, as well as sales reports and income statements. The material on the second day was continued with training on how to fill out and compile the forms and reports, as well as filling out questionnaires by participants.

## 3. Monitoring and Evaluation

Monitoring and evaluation in empowering MSME actors is carried out with the aim of monitoring and ensuring that the knowledge that has been conveyed is beneficial to them. This is also a stage to receive input from MSMEs regarding what further skills are needed.

## RESULT AND DISCUSSION

After taking part in the training, participants showed improvement in their accounting skills. According to data collected from 30 participants, about 80% of them reported that they can now compile financial statements better and more regularly. One successful example of this training is the silver craft business owned by Mrs. Komang, a silver craftsman in Celuk Village. Before participating in the training, Mrs. Komang did not have the necessary form to record transactions that occurred in her business, so she did not have accounting records at all and often experienced confusion in determining business profits. After participating in the training, Mrs. Komang can start applying the accounting system that she has learned so that she has more accurate and neat accounting records, and is able to produce financial reports, especially profit and loss statements, so that she can know the profits of her business with certainty.

Although manual accounting information systems training has had a positive impact, there are still challenges to be faced. One of the main challenges is the low awareness of MSME actors on the importance of accounting. Many MSME actors think that financial recording is not important, so they tend to ignore the training provided. In addition, limited access to technology is also an obstacle, especially for MSME actors who are not used to using technology equipment.

To overcome these challenges, there needs to be a more creative approach to the delivery of training materials. For example, using more interactive and engaging learning methods, such as simulations and real-life case studies. In addition, the government and related institutions also need to provide support in the form of access to information technology and accounting software that can make it easier for MSME actors to manage their finances.

## CONCLUSION

The empowerment of MSMEs in Celuk Village through manual accounting information system training has shown positive results. By improving the accounting skills of MSME actors, it is hoped that they can manage their businesses better and contribute to the village economy. However, challenges in implementing the accounting system still need to be overcome through more innovative approaches and support from various parties. Thus, MSMEs in Celuk Village can grow and develop sustainably, providing benefits not only for business actors but also for the wider community.

Building on the successful outcomes observed in Celuk Village, it is advisable to replicate this empowerment initiative in other villages with comparable characteristics, particularly those with a robust presence of MSMEs and artisanal industries. By customizing the training modules to fit local contexts and collaborating with local facilitators, these communities can enhance accounting literacy among MSME participants. Such efforts would contribute to local economic resilience and promote inclusive, sustainable rural development across regions.

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