

Business Management Assistance for IRT DC Bakery in Pekandelan Sading, Mengwi, Badung

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ABSTRACT

This community service program aimed to provide training and assistance in implementing business management at IRT DC BAKERY, covering financial management, marketing, and entrepreneurship. Strengthening entrepreneurial orientation was considered important to foster hard work, perseverance, and a resilient attitude in running the business. The program involved three partner groups. The activities were conducted through lectures, discussions, and direct assistance. The evaluation results showed that the training and assistance improved the partners' ability to prepare simple bookkeeping records, use online media for promotional activities, and establish cooperation with financial institutions to obtain working capital. In addition, the program strengthened the partners' entrepreneurial intention and orientation in developing their businesses. Overall, the program provided a practical foundation for improving business management and supporting the sustainable development of the partners' enterprises.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play an important role in the Indonesian economy and represent the largest group of business entities in the country. MSMEs are commercial businesses managed by individuals or business entities and refer to productive economic activities that meet the criteria established under Law No. 8 of 2008. MSMEs have also demonstrated their ability to withstand various economic crises, making efforts to strengthen this sector particularly important (Amalia, 2020). Marketing is one of the most important aspects of entrepreneurship, both for small- and large-scale businesses. According to Kotler and Keller (2013), marketing involves activities aimed at satisfying customers by meeting their needs. In practice, marketing is a process of managing customer relationships in a way that creates mutual benefits. Marketing through digital platforms or online marketplaces also allows consumers to access and purchase products from their homes (Kusumawardhani et al., 2020). The use of social media as a digital marketing channel has been widely adopted, particularly by individuals and business owners with higher levels of education and by Generation Z, who are generally more familiar with digital technology.

The 2020 Population Census released by Statistics Indonesia (BPS) shows that a significant proportion of Indonesia's population consists of Generation Z (27.94%), referring to those born between 1997 and 2012. Generation Z plays an important role in Indonesia's current and future development, particularly through its ability to adapt to technological changes and incorporate digital technology into various aspects of daily life. However, effective business management involves more than marketing; it also includes other business functions such as finance and accounting. Among many household-scale MSME operators, financial record-keeping is often limited to recording sales turnover. Other important information, such as raw material costs, quantities of products sold, production costs, and opportunities to increase production, is often not recorded accurately. This situation can affect the quality of business decisions made by MSME owners. Therefore, proper financial recording is important to support business operations and improve efficiency and effectiveness, as financial recording is closely related to the accounting process.

Several previous studies have demonstrated the important role of accounting information systems in improving organizational performance. Trisnadewi and Amlayasa (2020), for example, explained that accounting information systems play an important role in supporting the development of small businesses. Similarly, Sinarwati (2017) found that many MSMEs still have limited understanding of the importance of integrated accounting and financial reporting, despite the significant benefits of accounting for business development. Furthermore, a study by Pramuki and Ayu (2019) on MSMEs in Badung Regency found that the adoption of information and communication technology, particularly social media, among MSME owners was still relatively low. This situation is also reflected in the local context. One Generation Z entrepreneur in Sading Village, particularly in Banjar Pekandelan, has initiated a household-based business, IRT DC Bakery, which produces food products such

as pizza, which is popular among the younger generation, as well as steamed bread and sponge cakes used as complementary products for traditional Balinese ceremonial offerings, such as *soda* and *gebogan*.

The establishment of IRT DC Bakery shows promising potential as an entrepreneurial initiative among Generation Z. However, as the business has only been operating for one year, effective business management is needed to support its growth, particularly in financial management and marketing. Although the business owner belongs to Generation Z and is familiar with technology, social media has not yet been fully utilized to promote the products. In addition, the business faces limited working capital, insufficient knowledge of business management, and inadequate production equipment, particularly the lack of a suitable oven.



Figure 1. Initial Visit to IRT DC Bakery

To address these existing challenges, specific strategies are needed to support IRT DC Bakery in promoting its products through social media, accessing affordable sources of funding, and managing working capital effectively to generate sustainable profits. These needs also present a challenge for the community service team to ensure that the program is implemented effectively. Accordingly, the objectives of this community service program are to: (1) strengthen the partners' entrepreneurial motivation; (2) encourage the partners to identify business opportunities more effectively and foster their entrepreneurial spirit through the establishment of the IRT DC Bakery group; and (3) help the partners increase profits by expanding their market reach. The proposed solutions include training on working capital management, the use of social media platforms such as Facebook, Instagram, and WhatsApp, improvements in service quality through delivery orders, improvements in clean and attractive product packaging, and facilitation of cooperation with local financial institutions such as Koperasi Mas Sedana Merta.



Figure 2. Oven as Production Equipment for the Partner

In addition to providing direct benefits to the welfare of the partners and the local community, this eight-month Community Service Program (PKM), which involved two students, was also designed to contribute to the achievement of the Sustainable Development Goals (SDGs), particularly: (1) SDG 8 (Decent Work and Economic Growth) through strengthening business management capacity, improving access to financial resources, and increasing the income of community-based micro-enterprises; (2) SDG 9 (Industry, Innovation, and Infrastructure) through the adoption of digital technology, particularly social media marketing, at the household industry (IRT) level; and (3) SDG 12 (Responsible Consumption and Production) through the use of hygienic and healthy packaging and the application of green economy principles in line with the vision of Warmadewa University. In addition, this community service program served as a platform for implementing the Merdeka Belajar Kampus Merdeka (MBKM) program, allowing students to gain practical experience that was recognized as part of the courses Entrepreneurship, Financial Management, Human Resource Management, and Marketing Management. The program also supported the achievement of the university's Key Performance Indicators (IKU), particularly IKU 2, which focuses on increasing student activities outside the campus, and IKU 3, which focuses on increasing lecturers' activities outside the campus.

IMPLEMENTATION AND METHODS

The implementation of this Community Service Program (PKM) was systematically organized into three main stages: preparation or an initial survey of the partner's location, implementation of the PKM activities, and monitoring and evaluation. During the preparation stage, the team focused on initial coordination with IRT DC Bakery, introducing the activity plan, and preparing the necessary equipment and training materials to ensure that all activities could be carried out effectively and efficiently. To address the challenges faced by the partner, the program combined several approaches, including lectures and educational sessions, practical training, assistance in adopting digital technology, and the establishment of partnerships with local financial institutions in Sading Village and its surrounding areas. More specifically, the financial training focused on understanding the importance of working capital management, including planning sources of capital and allocating funds efficiently. Meanwhile, the marketing training emphasized the marketing mix to optimize products, pricing, distribution channels, and promotional activities. The training was followed by assistance in recording transactions using sales receipts to accurately calculate business turnover. The program also introduced digital technology to support the design of attractive product packaging and the selection of appropriate online promotional media. The overall process and activities carried out at each stage of the community service program are presented in Table 1.

Table 1. Stages and Types of Community Service Activities

Activity Stage	Type of Activity
Socialization	Partners were provided with training on the importance of financial aspects, particularly working capital, as well as the importance of business promotion in increasing sales turnover.
Training	Partners were trained on how to record business transactions related to expenses and revenues.
Technology Implementation	Technology was introduced to support product packaging design and to select appropriate online media based on the partners' capabilities.
Assistance	Partners received assistance in using technology for online media and digital promotion.
Program Sustainability	An evaluation was conducted through follow-up discussions to assess the partners' capabilities after the completion of the community service activities.

The success and smooth implementation of this program largely depended on the active participation of the partners at every stage, from planning and implementation to evaluation. During the planning stage, the partners were directly involved in identifying and determining the main problems based on observations and field interviews. Throughout the program, the partners actively contributed by providing the necessary venue and time, as well as sharing operational information such as sales details, equipment needs, and business cycles. The partners also committed to fulfilling the agreed cooperation arrangements by demonstrating discipline and strong commitment to completing all activities and continuing to develop the business sustainably after the community service program ended. The final stage of the implementation method was program monitoring and evaluation, which was conducted regularly and continuously through field visits and periodic meetings with the partners. The evaluation covered four main areas:

1. Program Objective Evaluation, which measured student involvement in academic and non-academic activities and assessed improvements in the partners' economic conditions.
2. Program Implementation Evaluation, which assessed participants' understanding of the materials, the quality of the training delivery, the appropriateness of equipment investment support, and the achievement of the partners' targets.
3. Partner Participation Evaluation, which was measured through pre-tests and post-tests to assess changes in the partners' level of understanding.
4. Program Impact Evaluation, which assessed the tangible changes and improvements experienced by the partners after the completion of the program.

RESULTS AND DISCUSSION

This community service program focused on strengthening the capacity of the IRT DC Bakery group in Pekandelan, Sading Village, Mengwi, Badung. The implementation team, consisting of three lecturers and two students, began the program by assessing the partners' conditions and available resources. Based on the initial observations, the team provided training on the importance of developing an entrepreneurial mindset and implementing digital marketing strategies through social media. This approach was intended to help the partners reach a wider market and promote their products more quickly and efficiently. To strengthen the foundation of the business, the team also provided financial management training using a simple accounting system. The main focus was to encourage the partners to maintain separate financial records for personal and business finances. The partners were trained to record daily transactions, maintain complete order receipts, and properly record expenses to determine total monthly sales turnover and cash balances.

In addition to improving bookkeeping practices, the partners were also facilitated in accessing affordable business financing through collaboration with Koperasi Mas Sedana Merta Sempidi. This access to working capital provided a strategic solution for meeting increased customer demand, particularly during the periods leading up to the Galungan and Kuningan religious celebrations. The program also emphasized the practical application of the skills gained during the training. Through direct mentoring, partners were encouraged to apply simple financial recording, improve their promotional activities, and use digital media more consistently in daily business operations. This hands-on approach helped partners better understand the relationship between financial management, marketing, and business growth. By combining entrepreneurial development, digital marketing, financial management, and access to working capital, the program provided a more integrated foundation for strengthening the business and responding to future market opportunities.

As a physical intervention to support and streamline the production process, the PKM team also provided IRT DC Bakery with one oven. The management assistance and equipment support had a measurable and positive economic impact. The evaluation showed a 25% increase in the partner's assets, from IDR 20,000,000 in 2025 to IDR 25,000,000 in 2026. In addition, average annual sales increased by 30%, from IDR 50,000,000 to IDR 65,000,000. From a social perspective, the increased production capacity strengthened collaboration among cake-making groups in Sading Village, which in turn contributed to the expansion of employment opportunities for local residents. The successful implementation of the PKM program also directly contributed to the achievement of the Sustainable Development Goals (SDGs). First, it supported SDG 8 (Decent Work and Economic Growth) by strengthening business management capacity, improving access to affordable financing, and increasing the income of locally based micro-enterprises. Second, the program supported SDG 9 (Industry, Innovation, and Infrastructure) through the adoption of digital innovation, particularly social media marketing, at the household industry (IRT) level. Third, the program contributed to SDG 12 (Responsible Consumption and Production) through the use of hygienic and safe packaging, as well as improved bookkeeping and production practices aimed at reducing unnecessary costs and waste.

The results also indicate that the program contributed not only to short-term economic improvements but also to strengthening the partners' capacity to manage and develop the business independently. Through the combination of entrepreneurship training, financial management, digital marketing, access to working capital, and production equipment, the partners gained a more comprehensive understanding of how different aspects of business management are interconnected. The increased ability to record financial transactions, promote products through digital platforms, manage working capital, and respond to higher market demand provides a stronger foundation for business continuity. In the longer term, these improvements are expected to encourage the partners to become more proactive in identifying market opportunities, developing their products, and maintaining sustainable business growth. The

results indicate that the program strengthened the partners' confidence and readiness to manage the business more independently. The integration of entrepreneurship, financial management, digital marketing, working capital, and production support enabled the partners to make better-informed business decisions and respond more effectively to changing customer demand. These improvements are expected to support more consistent business practices, encourage product and marketing innovation, and strengthen the long-term sustainability and competitiveness of IRT DC Bakery.



Figure 3. Identification of the Business Conditions and Needs of IRT DC Bakery



Figure 4. Products Produced by IRT DC Bakery



Figure 5. Implementation of the Community Service Program at IRT DC Bakery

For the future, the IRT DC Bakery group will continue to optimize communication technology to facilitate internal coordination among members and improve customer service. Having experienced significant benefits from the program, the partners expressed their hope that the assistance could continue through a more flexible and informal approach. Through regular communication and practical knowledge sharing, IRT DC Bakery is expected to gradually become more independent, strengthen its business operations, and sustain its growth. In the long term, the business is also expected to contribute more significantly to improving the economic well-being of families and the wider local community. Sustainability of the program will also be supported by the partners' commitment to continuously apply the knowledge and skills gained during the mentoring process. In particular, the partners are encouraged to maintain regular financial records, evaluate sales performance, improve product quality and packaging, and consistently utilize social media as a promotional channel. Periodic evaluation and communication with the community service team will provide opportunities to identify emerging challenges and develop practical solutions according to the needs of the business. Through this continuous process, the outcomes of the program are expected to be maintained and further developed, enabling IRT DC Bakery to adapt to changes in consumer preferences and market conditions while gradually building a stronger and more sustainable household business.



Figure 6. Handover of Production Equipment Assistance

CONCLUSIONS AND RECOMMENDATIONS

Following the implementation of the Community Partnership Empowerment Program through mentoring for the IRT DC Bakery Group in Pekandelan, Sading Village, Mengwi, Badung, it can be concluded that the program contributed positively to strengthening the partners' business management capacity. The mentoring activities not only improved the partners' understanding of business management but also supported them in applying simple financial recording practices, managing working capital, and promoting their products through social media. In addition, facilitating cooperation with a savings and loan cooperative provided the partners with an alternative source of working capital to increase production capacity and meet customer demand. Thus, the program provided not only knowledge but also practical support that encouraged the partners to adopt more structured business management practices and strengthen business sustainability.

Based on the results of the mentoring activities and the observations of the community service team, the IRT DC Bakery Group, as an entrepreneurial initiative of Generation Z, is encouraged to continue developing the business collectively with all group members. The business has promising potential for market expansion, increased income, and improved member welfare. To support business sustainability, the partners should maintain regular financial records, optimize the use of social media as a promotional channel, and periodically evaluate sales, costs, and working capital requirements. Furthermore, cooperation with other household industry groups should be maintained and further strengthened, as these relationships create mutual support in production and marketing activities. In this regard, the broader marketing network developed by the group leader can be utilized to distribute products produced by other IRT groups, thereby creating a mutually beneficial business ecosystem and expanding the economic benefits of the program for the local community.

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