

Modernization of the Kediri Banana Chips Industry: Integration of Mechanization Technology and Digital Financial Reporting Accountability to Achieve Sustainable Business Independence

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ABSTRACT

This Community Partnership Program (PKM) aims to increase business productivity through the application of appropriate technology in the form of an automatic banana peeling and slicing machine, as well as to increase financial management accountability through training and mentoring in the use of the Accurate Online application. The implementation method includes preparation stages, technology design and trial stages, training, implementation, mentoring, and evaluation. The results of the activity show that the application of the mechanization machine was able to increase production capacity from around 5 kg to 10 kg per day with more efficient working time and produced more uniform banana slices. On the other hand, training in manual and cloud-based financial recording improved the partner's ability to prepare more accountable and structured financial reports that can be used as a basis for business decision-making.

INTRODUCTION

Banana chips are one of the processed snack products that have become an iconic culinary item in Kediri City and Regency, standing alongside the popularity of *tahu kuning takwa* (yellow takwa tofu) which has long been legendary. The main raw material is a specific type of banana that is thinly sliced and fried until reaching maximum crispiness. Unlike other regions, Kediri's distinctive banana chips have unique processing techniques and innovative flavor variations resulting from the creativity of local producers. Besides the naturally sweet and savory original flavor, the Kediri banana chip market is now increasingly lively with the presence of contemporary flavor choices such as melted chocolate, spicy orange, and coffee flavor, which provide a unique sensation on the tongue. This innovation has made Kediri banana chips not merely a traditional snack, but also a souvenir product with high competitive value for tourists visiting the Kediri area. The most iconic banana chip souvenir centers in Kediri City are generally concentrated in the legendary culinary tourism corridor, which is also the center for Tahu Takwa. Although Kediri is very famous for *Getuk Pisang* (banana getuk), banana chips have become a mandatory complementary product produced on a large scale by local MSMEs and marketed at strategic points.



Figure 1. Banana Chips Sold at Strategic Locations

Micro, Small, and Medium Enterprises (MSMEs) hold an important role as drivers of economic growth and as a means of poverty alleviation. However, weak managerial governance in many business entities is the main obstacle causing high business failure rates in this sector (Nilasari, 2023). This is reflected in the Callista Banana Chips MSME business partner, where large economic potential has not been matched by production standardization and financial accountability, making it difficult to expand to a larger scale. Based on observations conducted, the business founded by Mrs. Tri Yuli Astuti was established in 2014. According to Mrs. Tri Yuli Astuti, her business is indeed still run as it originally was, where the production of banana chips is still entirely manual. All production stages, starting from peeling bananas, slicing, frying, and draining the banana chips, are still carried out conventionally using human labor. As a result, the banana chips produced are also limited and revenue earned is

also limited. The following is the business location of the community service partner located at Jl. Gang Bujel 1 No. 14, Mojoroto, Kediri City.



Figure 2. Callista Banana Chips Business Location and Photo of the Lead Proposer with the Owner of the Callista Banana Chips Business, Mrs. Tri Yuli Astuti

The partner business has 5 employees divided among the production section, packaging section, and marketing/sales assistance section. The production section has 2 workers, the packaging section has 2 workers, and the marketing section has 1 worker, plus 1 owner of the “Callista” banana chips business. Therefore, the total number of workers in this business activity is 6 people. Based on observations by the proposing team, the main obstacles faced by the partner are in two aspects, namely the production aspect and the financial reporting aspect. In the production aspect, the Callista banana chips partner still faces obstacles in the banana peeling and slicing process, all of which are carried out manually using a knife and a grater. This condition causes the production process to be less efficient, where peeling 5 kg of bananas requires about 4 hours, while the slicing process requires about 3 hours.

Besides consuming time and labor, the manual process also produces inconsistent slice thickness, which affects the level of doneness of the product during frying and impacts the quality of the banana chips. On the other hand, the raw banana material is obtained directly from *Pasar Grosir Ngronggo* (Ngronggo Wholesale Market) in Kediri City, so its availability depends on market conditions and competition with other business operators. As a result of these various obstacles, the partner’s production capacity remains limited to around 5 kg per day with an effective working time of 8 hours, so it has not been able to optimally meet larger market demand. Based on the identification of problems in the partner’s condition, the proposing team through the Community Partnership Program (PKM) initiated active collaboration with the partner to find solutions to overcome the problems faced.

Since its establishment in 2014, the partner has continued to face obstacles in business governance due to the application of conventional management that has not separated personal money from business operational money. This is seen in the transaction documentation system, which is still manual and unorganized. The absence of periodic financial reports causes the profit and loss position to be unmeasured, compounded by the risk of losing physical transaction evidence due to the lack of continuous recapitulation. In fact, financial reports are greatly needed for business capital from third parties. In addition, in the current era, digital-based financial reporting is also needed. This is because digitalization of financial reports will cut down the recapitulation process that usually takes hours. Thus, with digital-based financial reports, it becomes possible for users to monitor real-time financial conditions through a smartphone.

Based on the results of field observations, interviews, and observations, the Callista Banana Chips Business Partner faces two main problems, namely in the aspects of production and financial management. In the production aspect, the banana peeling and slicing process is still carried out manually using simple tools, requiring about 7 hours to process 5 kg of raw material. This condition causes low production efficiency, limited production capacity, and an inability to meet higher market demand. In addition, the manual slicing process produces inconsistent slice thickness, which affects product quality due to uneven doneness. These problems are caused by the lack of application of appropriate technology, the absence of a standard operating procedure (SOP), and the lack of a quality control system.

In the financial management aspect, the partner still records finances manually and simply, without separation between business finances and personal finances. The partner has also not prepared financial reports such as profit and loss statements, balance sheets, or cash flow statements. This condition is caused by low accounting literacy and the lack of utilization of digital technology in bookkeeping, so that the business's financial performance is difficult to measure accurately, decision-making is not yet data-based, and it becomes an obstacle in fulfilling administrative requirements to obtain financing access from financial institutions.

Based on the results of discussions and agreement between the proposing team and the partner, the priority for problem-solving is focused on improving production process efficiency through the application of an electric motor-based banana peeling and slicing machine to speed up the process, increase production capacity, and produce more uniform slices. In addition, training and mentoring in bookkeeping preparation using a cloud-based application were carried out so that the partner is able to produce simple, accountable financial reports as a basis for decision-making and increased access to sources of capital.

IMPLEMENTATION AND METHODS

Work Procedure

The work procedure to support the realization of the proposed method takes the form of an activity plan arranged in an implementation schedule for community service under the Community Partnership Program. The implementation stages are as follows: 1) Preparation Stage, 2) Stage of Making Appropriate Technology (TTG) for the banana peeling and slicing machine and Preparation of the “Accurate Online” application, 3) Training stage which includes: training on the use or working mechanism of the machine and the “Accurate Online” application, training on the presentation of financial reports using the “Accurate Online” application, and 4) Mentoring and Evaluation stage for the partner. The following is the work procedure implemented in this Community Partnership Program:

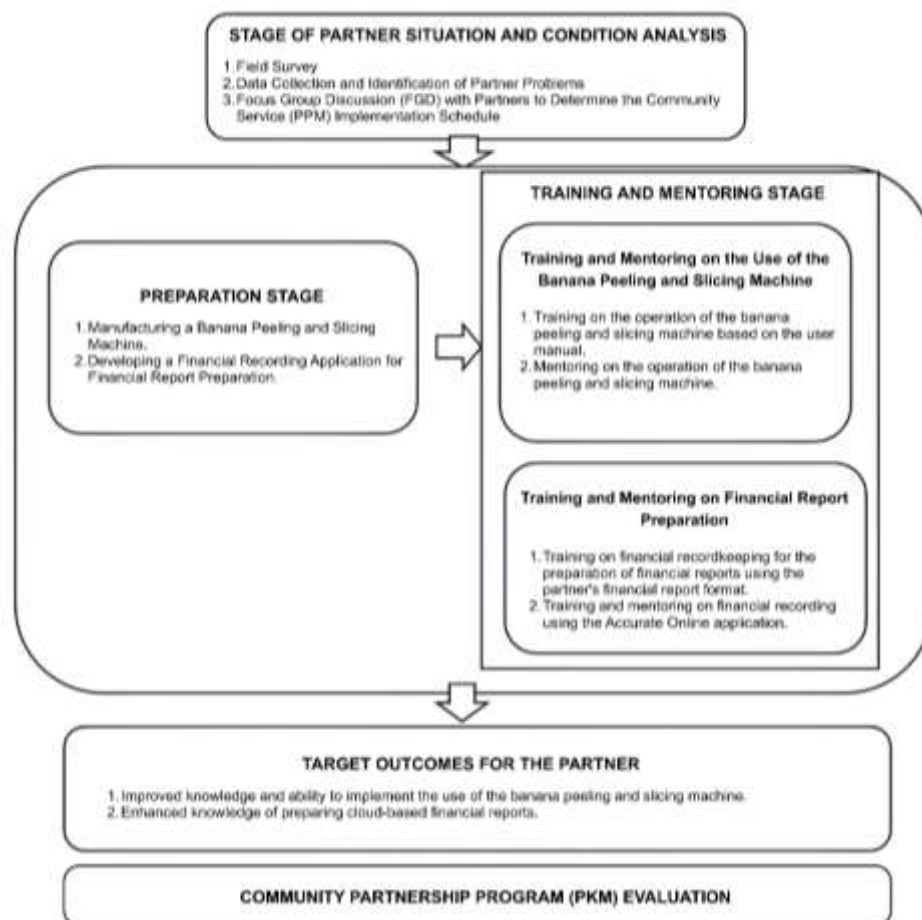


Figure 3. Work Procedure of the Community Partnership Program

Implementation Mechanism

The activity plan showing solution steps for both aspects is as follows:

a. Preparation Stage

The partner and the proposing team discussed the concept and design of the banana peeling and slicing machine, and also discussed how the training and mentoring scheme for machine operation and financial report preparation would proceed.

b. Production Field

Stage of Making the Banana Peeling and Slicing Machine began with designing the automatic banana peeling and slicing machine based on the identified needs and technical specifications. The machine was then constructed according to the approved design, followed by a series of trials to evaluate its functionality and performance. Efficiency testing was subsequently conducted to compare the production process before and after the implementation of the machine. Finally, the machine was tested directly with the partner, accompanied by hands-on training to ensure proper operation and optimal utilization. An illustration of the machine design is presented in the Science and Technology (IPTEKS) illustration.

c. Business Management Field

In the business management component, the program focused on improving the partner's financial reporting practices through training and mentoring in financial report preparation and the use of digital accounting software. Initially, participants were introduced to the preparation of simple financial reports, beginning with the creation of a chart of accounts and progressing to the preparation and presentation of financial statements based on the transactions of Callista Banana Chips MSME for the final quarter.

Since the partner had previously maintained only basic manual records of income and expenses without following the accounting cycle or utilizing accounting software, the program also provided practical guidance on recording business transactions using the Accurate Online application. The training covered the recording of various transactions, including product sales, raw material purchases, fixed asset acquisitions, and other operational activities, enabling participants to generate accurate financial reports through the system. In addition, participants received instruction on presenting financial reports generated by Accurate Online to support more effective financial management.

d. Mentoring and Evaluation

Following the training sessions, intensive mentoring and periodic evaluations were conducted to ensure the sustainability of the program. These activities were designed to monitor the implementation process, identify challenges encountered by the partner, and provide appropriate solutions to optimize the adoption of digital financial reporting practices and achieve the intended program outcomes.

Partner Participation

The implementation of this community service applies a participatory approach by actively involving the partner in every stage of the activity. Through this collaborative pattern, the solutions formulated are the result of a synergy of ideas between the implementing team and the partner's input. In addition, an internal monitoring system will be developed together to ensure the sustainability of the program independently, so that the benefits and positive impacts of the activity remain maintained even after the service period has ended. The following is the partner participation in this service program, which can be seen in Table 1:

Table 1. Roles of the Proposing Team and Partner

No.	Proposing Team	Partner
1.	Identifying partner problems	Informing the proposing team of the obstacles and problems faced by the partner
2.	Seeking solutions	Providing data, needs, and specifications for activity requirements
3.	Drafting the Community Service Program proposal	Assisting the proposing team with the installation of operational equipment, hardware, and software
4.	Building the Banana Peeling and Slicing Machine	Providing a location for coordination and training
5.	Providing Training and Mentoring on the Banana Peeling and Slicing Machine	Assisting the proposing team in evaluating activity results
6.	Providing Training and Mentoring on preparing financial reports using the Accurate Online application	
7.	Evaluating activity results	
8.	Preparing progress reports and final reports	

Evaluation of Program Implementation and Program Sustainability in the Field after the Completion of Service Activities

Evaluation was conducted using questionnaires and the implementation of Usability Testing to measure the effectiveness of technology application among partners. Evaluation continues even after the PKM activity is complete, in order to observe the consistency of use of the automatic peeling and slicing machine as well as the development of sales volume. This ongoing evaluation aims to ensure operational stability and the partner's business turnover trend as an indicator of the program's long-term success.

RESULTS AND DISCUSSION

This Community Partnership Program (PKM) titled “Modernization of the Kediri Banana Chips Industry: Integration of Mechanization Technology and Digital Financial Reporting Accountability to Achieve Sustainable Business Independence” has carried out the stages as planned, including preparation with the stages: 1) Preparation stage, namely coordination meetings and socialization to the service partner, 2) Stage of Making and Trialing Appropriate Technology (TTG), namely the banana peeling and slicing machine, as well as Preparation of the “Accurate Online” application, 3) Training stage which includes: training on the presentation of simple financial reports and training on the presentation of financial reports using the “Accurate Online” application, 4) Implementation stage of the banana peeling and slicing machine, and 5) Mentoring and evaluation stage for the service partner. The stage not yet carried out is the subsequent mentoring stage and monitoring evaluation for the entire activity as well as the preparation of the final report. The details of the results of the Community Service activities obtained are as follows:

Team and Partner Coordination Meeting

The coordination meeting activity was carried out related to the planning of activities to be carried out, such as preparation for the implementation of machine-making activities and trials as well as training on financial report recording and preparation of financial reports and implementation of mentoring. The following is documentation related to the coordination meeting activity found in Figure 4:



Figure 4. Coordination Meeting

The coordination meeting was attended by the community service implementation team, namely the team leader along with 5 service team members assisted by 5 students in the implementation of training and mentoring, so that those present at the internal coordination meeting were 11 people, and it was attended by the community service partner.

Making and Trialing

a. Making and Trialing the Banana Peeling and Slicing Machine

The production process used by the partner in peeling and slicing bananas still uses a manual process. Because of this, the community service team helped the partner in the production process by building an automatic banana peeling and slicing machine. Thus, the partner finds it easier to peel and slice bananas, which ultimately increases production capacity and production volume as well as making the production process more time-efficient. The following is the making and trialing of the Banana Peeling and Slicing Machine:



Figure 5. Making and Trialing the Machine

Figure 5 above shows the results of making the banana peeling and slicing machine and conducting a machine trial. The following is the output produced from making the machine.



Figure 6. Finished Machine

Figure 6 above shows the finished automatic banana peeling and slicing machine, which makes it easier for the partner to carry out the banana chip production process.

b. Preparation of the Accurate Online Application

The next problem faced by the partner is that the partner still does not have organized financial report recording, which makes the partner not understand the development of its business over the past several years. The following is the activity of the community service team in preparing the Accurate Online application.



Figure 7. Application Preparation

Figure 7 above is the process of preparing the setup of the Accurate Online application, which makes it easier for the partner to record financial reports. The following is the output from the preparation of the Accurate Online application.

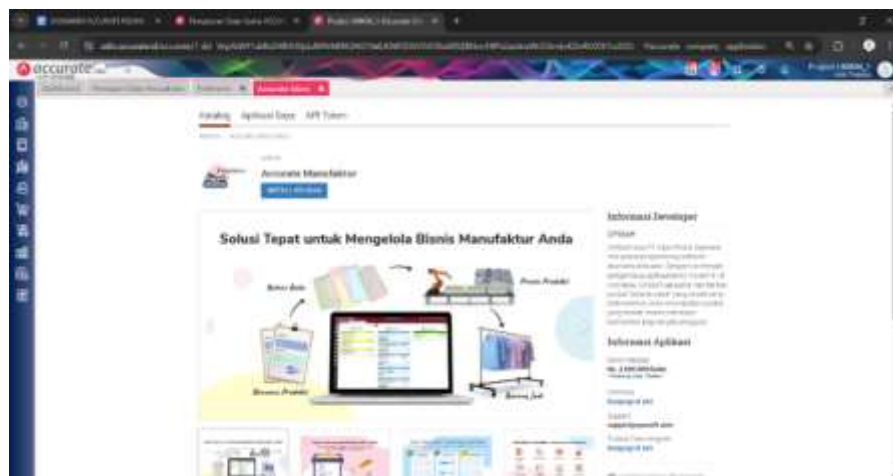


Figure 8. Installing the Accurate Manufacturing Feature



Figure 9. Installed App Display

The figures above show the results of the preparation of the Accurate Online application, which makes it easier for the partner to carry out the financial report recording process.

Simple Financial Report Recording Training for the Service Partner

The partner's recording of cash inflows and outflows is still in the form of transaction receipts, and the partner has not yet recorded and booked these transaction receipts, so the development of its business over the past several years is not visible. The Simple Financial Report Training activity for the service partner aims to:

- Provide understanding and skills in classifying and calculating transaction evidence into accounts in accordance with applicable standards.
- Improve the partner's competence in preparing transaction journals in accordance with accounting theory.
- Help the partner separate business finances from personal finances, so that the partner's profit will be visible.
- Help the partner achieve accountability in business financial management, so that the partner's business development will be visible.

The financial report training activity is focused on classifying raw materials, auxiliary materials, and transaction journals, making it easier to prepare financial reports using the Accurate Online Application.



Figure 10. Financial Report Training

Figure 10 above is the training activity in classifying raw material and auxiliary material accounts, and inputting transaction receipts into a special journal. This is to make it easier for the partner to input accounts into the next stage. The following are the output results of the Simple Financial Report Training.

Table 2. Purchases of Raw and Auxiliary Materials for Callista Banana Chips MSME, January 2026

Date	Transaction Data	Amount
4	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material cooking oil	Rp 70,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
6	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
11	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material cooking oil	Rp 70,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
14	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
18	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material cooking oil	Rp 70,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
22	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
25	Purchase of raw material bananas	Rp 75,000
	Purchase of auxiliary material cooking oil	Rp 70,000
	Purchase of auxiliary material sugar	Rp 13,000
	Purchase of auxiliary material gas	Rp 20,000

Date	Transaction Data	Amount
	Purchase of auxiliary material packaging plastic	Rp 10,000
	Purchase of stickers	Rp 10,000
30	Purchase of raw material bananas	Rp 75,000

Table 3. Cash Inflow and Outflow Transactions of Callista Banana Chips MSME, January 2026

Date	Description	
4	Beginning Balance of UMKM Callista Banana Chips with the following journal entry: Cash (D) Rp 500,000 Capital (K) Rp 500,000	JKM
4	Purchase of raw material raja nangka bananas with the following journal entry: Purchases (D) Rp 75,000 Cash (K) Rp 75,000	JKK
4	Purchase of plastic for packaging with the following journal entry: Plastic Inventory (D) Rp 15,000 Cash (K) Rp 15,000	JKK
4	Purchase of cooking oil with the following journal entry: Cooking Oil Inventory (D) Rp 75,000 Cash (K) Rp 75,000	JKK
4	Purchase of granulated sugar with the following journal entry: Granulated Sugar Inventory (D) Rp 13,000 Cash (K) Rp 13,000	JKK
4	Purchase of stickers with the following journal entry: Sticker Inventory (D) Rp 10,000 Cash (K) Rp 10,000	JKK
4	Payment of employee salary with the following journal entry: Employee Salary Expense (D) Rp 20,000 Cash (K) Rp 20,000	JKK
6	Sale of Callista banana chips to sales agent Ibu Rudy, paid in cash, with the following journal entry: Cash (D) Rp 850,000 Sales (K) Rp 850,000	JKM
10	Sale of Callista banana chips to village officials, paid in cash, with the following journal entry: Cash (D) Rp 187,500 Sales (K) Rp 187,500	JKM
11	Purchase of raw material raja nangka bananas with the following journal entry: Purchases (D) Rp 75,000 Cash (K) Rp 75,000	JKK

Financial Report Recording Training Using the Accurate Online Application for the Service Partner

The next stage is training in financial report recording using the Accurate Online application. This activity is a continuation of the previous training, namely recording financial reports simply. This financial report training is a form of digitalization of business financial reports, making it easier for the partner to present financial information in real time and from anywhere. This also makes it easier for the partner to make decisions based on the financial information in the application. This activity is focused on the stage of application introduction, initial setup, entering transactions, and presenting financial reports. The following is a picture of the financial report recording training using the Accurate Online application.



Figure 11. Accurate Training

The figure 11 above shows that by using the Accurate Online Application, financial report recording is recording that the financial report training activity is focused on classifying raw materials, auxiliary materials, and transaction journals. This also creates a challenge in preparing financial reports, so the initial step before entering financial reports into the Accurate Online Application is training in simple financial report recording. The following is the simple financial report recording training activity.

Likewise, the figure 11 above is the training starting from initial setup, entering transactions, through to the presentation of financial reports. The following is the output result of the financial report recording training using Accurate Online.

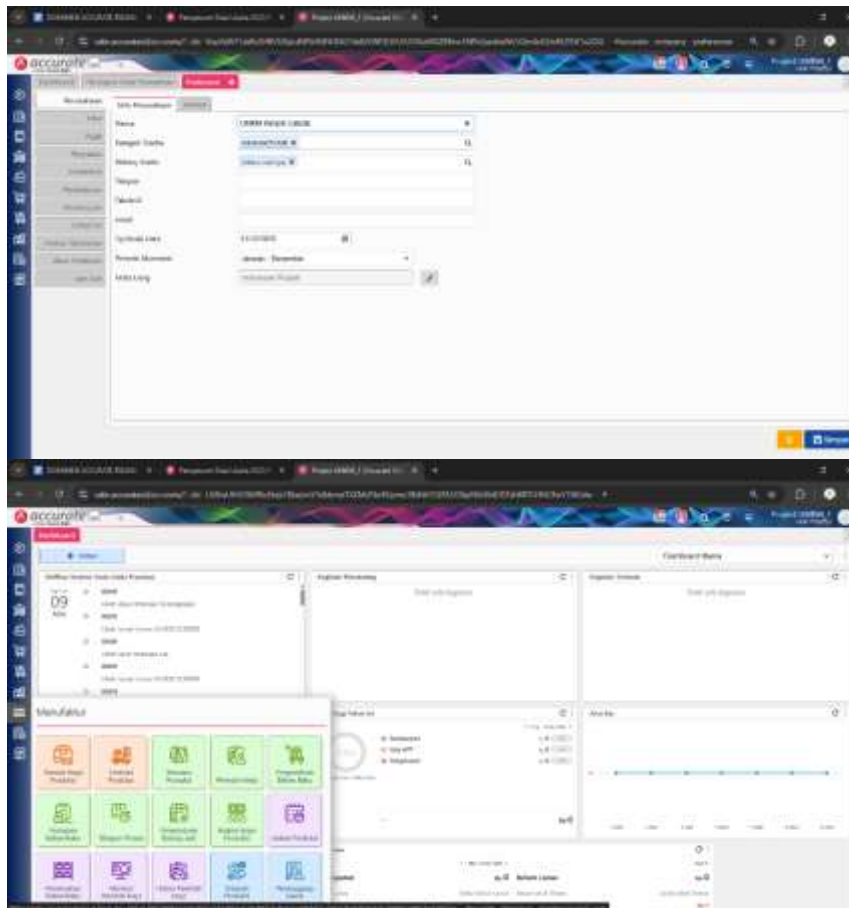


Figure 12. Accurate Application Output

Implementation of the Banana Peeling and Slicing Machine for the Service Partner

This machine implementation activity is the handover of the machine to the partner and conducting a production trial together with the service partner. This activity was carried out at the partner's location, located at Gang Bujel I, Mojoroto Village, Kediri City.

This machine implementation activity was trialed together with the partner to find out whether the machine had any shortcomings during the production process, as material for the service team's evaluation. The next stage is the handover of the banana peeling and slicing machine to the partner for use in the production process.

The implementation of a banana peeling and slicing machine represents a form of appropriate technology adoption aimed at enhancing the efficiency of the production process in micro, small, and medium enterprises (MSMEs). The use of this machine is expected to reduce dependence on manual processes, thereby shortening production time, reducing labor requirements, and increasing production capacity (Martantina & Wahyudi, 2026). This finding is in line with the study by Purnama & Nadliroh (2021), which reported that the use of a motor-driven mechanism in banana chip-making equipment enhanced the effectiveness of the production process. This finding is further supported by Putra & Nadliroh (2021), who demonstrated that a banana slicing machine produces a faster and more uniform slicing process compared with manual methods. In addition,

Marzhanda et al. (2024) emphasized that the application of technical and technological aspects constitutes one of the key factors in improving both the productivity and competitiveness of banana-based MSMEs.

Mentoring and Evaluation Stage for the Service Partner

After the machine implementation stage, the partner will be mentored on machine operation in the production process as well as the application of the financial reporting application to support business management. The following is the mentoring activity for the partner.

The mentoring activities were not solely focused on machine operation but also aimed at enhancing partners' capabilities in managing business financial administration. The implementation of the Accurate Online application is expected to assist partners in recording transactions in a more systematic, well-documented, and accountable manner. Dialysa (2023) reported that SAK EMKM (Financial Accounting Standards for Micro, Small, and Medium Entities) training combined with the use of Accurate Online improved the quality of financial statement preparation among MSMEs. Similar findings were reported by Widiyohening (2023) who showed that the use of the Accurate application facilitated financial report preparation, resulting in faster and more accurate financial information.

Mentoring that integrates technical capacity building with managerial skill development represents an essential approach in MSME empowerment programs. In addition to improving partners' operational skills, mentoring activities also encourage business actors to adopt more professional and sustainable business management practices. This approach corroborates the findings of the community service program conducted by Kwarto et al. (2025) which showed that MSME empowerment programs implemented through mentoring can enhance business management capacity and strengthen partners' competitiveness, thereby ensuring that program benefits remain sustainable beyond the completion of the service activity.

The next stage is the evaluation activity. This evaluation activity aims to determine whether the community service program activity is running optimally. This evaluation activity was carried out by giving questionnaires to the community service partner. The following is the evaluation activity for the partner.

An evaluation was performed to measure the effectiveness of the community service program in enhancing partners' business capacity, both in terms of production and financial management. The success of the program was demonstrated not only by improvements in technical capability within the production process but also by partners' enhanced ability to prepare more orderly and sustainable financial reports. As noted by Andari et al. (2025), the implementation of accounting information systems and SAK EMKM has a positive effect on the quality of MSME financial reporting. In addition, Wahyudi and Martantina explained that the use of Accurate Online supports more effective financial record-keeping and assists business actors in evaluating their business performance. These findings corroborate the conclusions drawn by

Rumambi et al. (2024) who stated that mentoring in financial report preparation can improve the quality of business management and support the sustainability of MSMEs.

The following is a comparison of the results achieved before and after the implementation of the Community Service Program:

Table 4. Comparison of Conditions Before and After the Implementation of the Community Service Program

Aspect	Before	After
Production Process Aspect	The partner's production process experienced time inefficiency and high labor and cost at the banana peeling and slicing stages, caused by the use of manual tools, resulting in a maximum production capacity of 5 kg per day.	Following the community service program by the team, the partner experienced an increase in production capacity, peeling and slicing a maximum of 10 kg per day. The community service team built a banana peeling and slicing machine that can rotate automatically, driven by a 1 Phase Induction electric motor of 0.18 KW, 1/4 HP, 1400 RPM.
Financial Report Preparation Aspect	The partner's unorganized and non-continuous financial recording system was the main obstacle in preparing financial reports, and the partner had not yet used an application for financial report recording, so net profit estimates could not be known accurately.	Following the training and mentoring program in financial recording, there was an improvement in the partner's ability to record simple, accountable financial reports both manually and using the cloud-based application, Accurate Online.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of the community service program in the Banana Chips Industry of Kediri City, oriented toward optimizing production and business management, yielded several conclusions. The modernization of the machine, its implementation, and the mentoring provided on the banana peeling and slicing machine increased the partner's production capacity and time efficiency, which in turn increased daily production quantity and reduced operational costs. Training and mentoring in simple manual financial report recording significantly improved the partner's understanding and skills in classifying accounts and recording transaction evidence into special journals, while training and mentoring in financial recording using the Accurate Online Application also significantly improved the partner's understanding and ability to prepare cloud-based financial reports. In the short term, the program succeeded in resolving the problems faced by the Callista Banana Chips MSME in Kediri and fostered the partner's commitment to managing the business in a modern and sustainable manner.

To ensure the continuity and effectiveness of the long-term impact of the service program, several suggestions are proposed. For the partner, it is advised to consistently apply the standard operating procedure (SOP) for using the new banana peeling and slicing machine and to carry out periodic maintenance independently so that time efficiency and daily production capacity remain maintained in the long term. The partner is also expected to remain consistent in entering every daily transaction receipt into the Accurate Online application in real time, since this commitment is important so that the resulting cloud-based financial reports are always accurate and can serve as a valid basis for business decision-making. Furthermore, the partner is advised to begin utilizing the official financial reports produced by the system to explore formal capital access, whether through banking or other financial institutions, in order to expand the scale of the business.

For the community service team, a periodic monitoring program or an advanced mentoring stage is needed, focused on financial report analysis rather than merely recording, as well as on optimizing more complex Accurate Online features such as raw material stock management and more detailed Cost of Goods Manufactured (HPP) calculation. The next service team is also advised to develop research on supporting appropriate technology, such as an automatic oil spinner machine or a vacuum sealer machine, to complete the daily production chain that has already been mechanized. Finally, by utilizing the production capacity that has now increased, the next implementation team can direct the program toward market expansion through digital marketing and marketplace positioning, in order to balance the abundant quantity of products.

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