PKM Training on The Preparation of Financial Reports and Online Marketing For Glass Masters in Bangli Bali Regency

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Abstract. Craftsmen in Bangli Regency, Bali can produce various kinds of Hindu religious ceremonial tools from glass. The community service program is carried out in the trading business and production of ceremonial tools from "Merta Asih" glass located in Banjar Susut, Bangli Regency, Bali Province. The basic contribution of this program is increasing production capacity, increasing online marketing, improving the quality of human resources, increasing turnover and company assets. The problems faced by partners include: 1) Not having bookkeeping to calculate business profit and loss. 2) Marketing is not optimal so that there are still many who do not know clearly their production and do not have a product catalog so it is difficult to carry out promotions. Solutions offered to overcome these problems include.

Keywords: accounting; assistance; glass waste; marketing

1. Introduction

Unused glass is usually just thrown away and worthless, but with tenacity and skill it can actually be processed into crafts that have artistic value. From glass waste which is almost free, it will become handicrafts worth hundreds of thousands to millions of rupiah if processed. Moreover, this type of handicraft has good export potential. If you already have customers from abroad, the price offered can be even higher.Craftsmen in Bangli Regency, Bali can produce various kinds of Hindu religious ceremonial tools from glass.

The target audience for this community service program is "Merta Asih" which is located in Banjar Susut, Bangli Regency, Bali Province, about 18 km from the city of Denpasar. Various types or models of glass crafts are made, ranging from small to large sizes. Merta Asih is a partner owned by Mrs. Ni Ketut Agusniasih as well as the maker/craftsman of this glass craft. Mrs. Ni Ketut Agusniasih started her work on August 18 2015. She has inherited this skill among her extended family.

Glass waste crafts are quite simple. The glass waste material that has been obtained needs to be cut into small squares. The glass pieces are then attached to bowls, mirrors and so on.



Figure 1. Various Types of "Merta Asih" Glass Crafts

The selling price of 1 glass craft ranges from Rp. 15,000 to Rp. 160,000. The management of "Merta Asih" has not been carried out properly, in the sense that it is still carried out conventionally. They do not have financial books yet, so the owner/craftsman does not know accurately the amount of profit earned and the amount of costs spent in the production and operational processes. Mother's workforceNi Ketut Agusniasihas many as 5 people from the area. The marketing pattern of "Merta Asih" is not optimal because the owner has limited ability and understanding in operating his product online.

Based on the results of observations on partners, there are several problems that become obstacles including:

Do not have bookkeeping to calculate profit and loss.

Marketing has not been optimal so that there are still many who do not know clearly their production and do not have a product catalog so it is difficult to carry out promotions.

2. Method

The method of implementing the activities is presented in Table 1 below:

Table 1. Implementation Method

Completion Year	Solutions offered	Partner participation	Success Indicator
Year I	1) Provide assistance and consultation regarding the creation of a bookkeeping system that includes profit and loss 2) Making promotional facilities through online so that it is expected to support product marketing from partners. Assistance and training in	Partners are willing and very enthusiastic in following directions in the mentoring process and participating in the form of sharing budgets in the	1) Partners are able to keep books that include profit and loss 2) The addition of the aim of marketing domestic products online. Partners are able to operate and

	operating and updating their online marketing so that it is hoped that the latest information about products and companies can be conveyed, as well as making product catalogs.	procurement of facilities and infrastructure	update online marketing. Partners have a complete catalog of "Merta Asih" processed glass products

TrainingMaking a Simple Financial Report Book

Micro, Small and Medium Enterprises (MSMEs) are businesses that have the same owners as well as managers of capital provided by an owner or a small group of capital owners. The target market for MSMEs is generally local, although some export their products abroad and have a small number of employees, total assets and infrastructure. MSMEs consist of various types of businesses, such as manufacturing companies, trading companies, and service companies. The company's condition and financial performance can be reflected in the results of the presentation of the Financial Statements (Wuwungan, 2015).

The financial report is a summary of the accounting process for the relevant financial year which is used as a tool to communicate financial data or activities of a company with parties who have an interest in the data or activities of the company. In general, financial statements consist of a balance sheet and profit and loss calculations, where the balance sheet describes the total assets, debts and capital of a company on a certain date, while the income statement shows the results achieved by the company and costs incurred during a certain period. In addition, financial reports also often include other reports that are helpful in obtaining further information. (Kuswandi, 2017).

Financial reports that are well presented, namely reports that are understandable, relevant, reliable, and comparable, will be useful in making decisions for external and internal parties of the company. Decisions taken can affect the performance and image of the company in the future. Therefore, the presentation of financial statements, whether good or not, greatly affects the continuity of the company's operations. In processing accurate financial data, good and appropriate Financial Accounting Standards are needed (Wuwungan, 2015).

Financial reports can have a positive impact on the development of MSMEs. Through Financial Reports, MSME owners can obtain systematic data and information on their business so as to assist in making decisions. In financial reports, problems that occur in a business can be identified clearly so that it is very helpful to carry out controls over problems that arise. Many MSMEs in Indonesia have not used or implemented proper and appropriate financial governance for their businesses for various reasons. Apart from the reasons for knowledge of accounting itself, it is also because MSME owners are not used to using accounting in managing their finances.

A financial report (financial statement) will be more useful for making decisions, if the information can predict what will happen in the future. The better the quality of the financial reports presented, the more confident external parties will be in seeing the company's financial performance. Furthermore, the belief that the company is predicted to grow to obtain sustainable profits, which is optimistic, of course, the parties associated with the company will be satisfied with various matters

with the company. According to Hery (2016: 3), financial reports are the result of an accounting process that can be used as a tool for communicating financial data or company activities to interested parties. This financial report functions as an information tool that connects the company with interested parties, which shows the health condition of the company. According to Fahmi (2014: 31), financial reports are information that describes the financial condition of a company, and furthermore this information can be used as a description of the company's financial performance. From the definition above, it can be concluded that financial statements are a summary of a recording process of transactions that use certain techniques and procedures used by parties with an interest in the company's performance covering profit and loss reports, statements of financial position, reports of changes in equity, reports of cash flows. cash and notes on financial statements that occur during one relevant book. The preparation of financial statements is carried out periodically and the period commonly used is the year starting January 1 and ending December 31. Such a period is called the calendar year period. In addition to the calendar year, the accounting period can also start from any date other than January 1. The term accounting period is often replaced with the accounting year. Even though the accounting period for the accounting year used is annual, management can still prepare financial reports for shorter periods.

The implementation of this program is carried out through an individual approach. This individual approach begins with exploring partners' understanding of bookkeeping. After exploring partners' understanding of bookkeeping, then proceed with providing material and understanding of what a simple financial book looks like and what the contents of a simple financial book are. Then, partners are invited to find out what things are needed if they want to find out how much net profit is generated and how much real costs are spent and make a simple financial report book. After providing understanding, partners are then given a blank book to be invited to compile a simple financial report book, namely a profit and loss report.

This approach emphasizes partners to be able to make a simple financial report book. Partners are accompanied by a team of proposers (leader of the proposer) to compile a simple financial report book. Partners will be guided and accompanied to record every matter related to expenses and income in the process of production and marketing of handicrafts including the amount of wages that must be paid to their workforce. Partners are expected to be able to make simple financial reports, be able to find out how much money is spent in the process of making handicrafts, be able to determine the selling price and the amount of wages that must be paid to their workforce. With the understanding provided, it is hoped that later the continuity of the partner's business can run smoothly and develop.

Training in Creating an Online Product Marketing System and Its Operations as well as Creating a Product Catalog

Marketing and production are the main functions for the company. All companies try to produce and market products or services to meet consumer needs. According to Stanton in Tambajong (2013: 1293), marketing is a system of business activities designed to plan, determine prices, promote and distribute products that can satisfy desires in achieving company goals.

According to Kotler (2014) Management cannot be separated from marketing which discusses marketing principles with their types of activities. In the principles of marketing there are several factors that interact with each other. The marketing principle factors are:

a. Organizations that carry out marketing tasks or activities

b. Marketed goods and services

c. Market to target

d. Intermediaries that assist in the exchange of goods and services

e. Other environmental factors

The elements in the principle of consumer-oriented marketing must be able to determine the wants and needs of consumers, select certain target groups as sales targets, determine a good marketing program, conduct research on consumers about their character and attitudes, determine and implement marketing strategies. Coordinated marketing can provide satisfaction to all parties.

Assisting partners in marketing their products, where so far partners have only relied on regular customers to market their products. Based on the individual approach taken, it is known that partners are people who do not understand information technology and do not know how to use information technology. Therefore the proposing team (proposing members) will provide training on marketing strategies, assist in creating social media accounts such as Facebook and Instagram and provide assistance in their use. It is hoped that later with the use of social media partners can expand the marketing of their products.

In addition, partners also do not have a product catalog. The product catalog contains a complete list of processed glass handicraft products owned by "Merta Asih". The product catalog is made by the proposing team (proposer members) so that the products owned are clearer and easier to market, both in person and online.

3. Results And Discussion

Following are the achievements of the implementation of activities in accordance with the priorities of each partner, namely:

Providing assistance and training on simple bookkeeping, explaining simple daily, weekly to monthly recording. How to record production costs and record sales. Separating personal finances from business results finances, so that you can see business profits clearly and it is hoped that later you can set aside profits for investment.

Making a product catalog so that Partners have a complete catalog of processed glass handicraft products "Merta Asih"

Assist partners in creating social media that can assist in the product marketing process and introduce products not only to local Balinese consumers but to consumers outside Bali such as

Instagram andassistance and training in operating and updating their online marketing so that it is hoped that the latest information about products and businesses can be conveyed.

Procure/purchase brushes of various sizes. This brush can be used to help partners in staining glass.

Procure/purchase sculpting tools of various sizes. This sculpting tool can be used to assist partners in making glass carvings.

Procure/purchase hammers. This hammer can be used to help partners inopening / installing spare parts by beating / being beaten.

Procure/purchase chainsaws. This saw can be used to assist partners in the processcutting/reducing the thickness of the glass.

Procured/purchased some paint. This paint can be used to help partners in the processglass coloring.

4. Conclusion

Based on the activities that have been carried out, it can be concluded that the problems faced by partners include: 1) Do not have bookkeeping to calculate profit and loss. 2) Marketing is not optimal so that there are still many who do not know clearly their production and do not have a product catalog so it is difficult to carry out promotions. The achievements of the implementation of activities to overcome these problems include: 1) Establishment and design of a good profit and loss accounting system, 2) Cataloging of owned products and developing online promotion / marketing strategies.

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