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e-ISSN 2774-6348

p-ISSN 2774-6011

JOURNAL OF COMMUNITY PRACTICE AND SOCIAL WELFARE (JaCiPS)

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e-ISSN 2774-6348

p-ISSN 2774-6011

JOURNAL OF COMMUNITY PRACTICE AND SOCIAL WELFARE (JaCiPS)

Volume 1 Number 1 - 2021

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The Journal of Community Practice and Social Welfare (JaCiPS) is approaching human welfare through complex society and community. Apply the unlimited knowledge and interdisciplinary, including:

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Community Empowerment through Agricultural Commodity Processing Training as an Effort to Improve Community Welfare in Kerta Barat Village, East Java

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Received: 26 November 2020 – Revised: 17 December 2020 - Accepted: 19 December 2020

Abstract. Kerta Barat Village in Dasuk District is one of several tomato and chili producing areas in Sumenep Regency. The economic potential of processed food production from agricultural commodities is considerable. This potential can be further increased by harvest abundance. Tomatoes and cayenne chillies are categorized as agricultural commodities with a shelf life and are difficult to store for long periods. The best solution to the overabundance of crop products is by processing these agricultural materials into processed products capable of extended periods of storage. Additionally, processed food products will add to the economic value of the commodity itself. This community service aims to empower the people of Kerta Barat Village by exploiting the potential of agricultural commodities through the processing of tomato sauce and cayenne chilli powder products. This activity was carried out through training and mentoring on the subject of food product processing of tomato sauce and cayenne chili powder. Knowledge and skill increase were seen to have followed this empowerment activity, namely partners can process tomato and cayenne chilly commodities into tomato sauce and cayenne chili powder products through the use of simple technology. A social impact was perceived where partners have become acquainted with agricultural commodity processing technology, namely for the process of drying and size reduction in the manufacturing of processed tomato and cayenne chili products. Additionally, the utilization of post-harvest technologies is crucial for the process of making produced commodities more useful and increase its economic value, which in turn can lead to welfare for the locals.

Keywords: Farming commodity, tomato, cayenne chili, food processing technology

Citation Format: Destryana, R.A., Ismawati, Putri R.D., & Yuniastri, R. (2021). Community Empowerment through Agricultural Commodity Processing Training as an Effort to Improve Community Welfare in Kerta Barat Village, East Java. *Journal of Community Practice and Social Welfare*, 1(1), 1-10.

INTRODUCTION

Based on harvest surface area, production and production value of vegetable crop commodities in 2019, tomatoes and cayenne chili have productivity values of 96 quintals / Ha and 42 quintals / Ha respectively (BPS Sumenep Regency, 2020a). In comparison, Dasuk District has a lower tomato productivity value and a higher productivity value of cayenne chili (BPS Kabupaten Sumenep, 2020b). This crop commodity can be harvested more than once within a period of 1 year and is usually removed when the last harvest yield is insufficient.

Tomato and cayenne chili are horticultural crops that have high economic value, albeit prices for these commodities often fluctuate. If the production is too much during a stable demand state, a drastic drop in prices can occur. This had previously happened to several farmer groups in Kerta Barat Village, Dasuk District, Sumenep Regency. The prices of tomatoes and cayenne chilies were cheap, ranging from IDR 500-1,000 / kg from the supplier.

The population in Kerta Barat Village is 1,342 people, where most work as farmers or livestock breeders. The education level of the population in this village is quite low, namely, 42% have not graduated from elementary school; 38.9% are elementary school graduates; 13.24% are junior high and high school graduates, and only 0.02% have diploma/bachelor degrees (BPS Kabupaten Sumenep, 2020b). Horticultural crops grown in this area are shallots, cayenne chili, tomatoes, cucumbers, and long beans, while the livestock consists of cows and goats. Farming management in this village still employs simple techniques, where business running is grounded around a sense of kinship and managed on privately owned lands. Crops or agricultural commodities are sold to suppliers or directly sold in both the local market of Dasuk District and the main market in Sumenep City District. The production of tomatoes and cayenne chili can meet the daily demands of Sumenep Regency population.

Efforts of community empowerment towards the exploitation of agricultural crop excess had been carried out as an effort to diversify food products, develop sustainable agriculture, and process vegetable waste or crop residues to avoid them being wasted (Destryana, Wibisono, & Sumitro, 2020; Fitriani, Dayat, & Widyastuti, 2020). Additionally, processing of tomato and chili products is a creative way of fully utilizing locally produced commodities of Sumenep Regency (Yuniastri, Ismawati, & Putri, 2019). One of the methods of processing tomato and red chili commodities is by means of

preservation as a way to extend shelf life so that excess harvest can be converted into processed food products with higher economic value (Saputro & Susanto, 2015; Tanjung & Anggraeni, 2019). Processed tomato paste/tomato sauce and cayenne chili powder are examples of products produced through processing technology that is easy to utilize using inexpensive materials (Aprilyan, Lutfi, & Yulianingsih, 2015; Sjarif, Apriani, Community service, & Manado, 2016). Additionally, tomato sauce and cayenne chili powder are processed food products that are attractive to consumers and are widely consumed daily. Chili powder is a ready-to-use food product that is widely consumed by people in Indonesia including several other countries such as Japan, Korea, Taiwan, and Malaysia. The advantages of chili powder are not limited to its function as a food additive in the food industry, but also for having a practical form and packaging with high economic value (Jamilah, Kadirman, & Fadilah, 2019; Pribadi & CNAWP, 2018).

With this issue as the focus, this community service needs to be carried out with the aim of empowering the farmers of Kerta Barat Village by fully exploiting the potential of the commodity. Through this community service, carried out by the Agricultural Product Technology Study Program of Wiraraja University, it is hoped that the results can facilitate and motivate tomato and cayenne chili farmers in running their farming businesses successfully. Additionally, it can expand the knowledge and skills of the farming community of Kerta Barat Village, Dasuk District, Sumenep Regency in agricultural product processing techniques.

PROBLEMS

Some of the main issues that are the bases for the implementation of this community service activity in Kerta Barat Village, Dasuk District, Sumenep Regency are namely:

1. The issue of excessive tomato and cayenne chili production and falling prices. A solution for agricultural product processing is needed that is suitable for the capabilities and conditions of the farmers of Kerta Barat Village, Dasuk District.
2. The very low level of education of the population is an obstacle for the transfer of knowledge and agricultural products processing technology. The agricultural commodities produced by this community are varied, resulting in the need for agricultural product processing options that can increase the shelf life and the economic value of these commodities.

Through this observation, it can be concluded that the basic supports needed by the West Kerta Village farmers are counselling and assistance in terms of production

management of processed tomato and cayenne chili products. Processing of agricultural products is mainly the processing of tomato sauce and cayenne chili powder.

IMPLEMENTATION METHOD

The implementation method used in this community service activity is the training and mentoring approach. The training was carried out through one-day outreach activity in the form of a demonstration of processing tomatoes and chilies into processed food products. Participants in the activity are the population of Kerta Barat Village accompanied by village officials.

The making of sauce from fresh tomatoes consists of several stages namely, paste making, mixing of several food additives, cooking and packaging. Firstly, the tomatoes are blanched by immersing them in water at temperatures around 80-90 °C for about 3 minutes, the goal is to preserve the natural bright red colour of the tomatoes without the need to add food colouring.

During the cooking stage of the tomato sauce, use low heat to avoid overcooking and the loss of nutrients, especially vitamins. When pouring the cooked sauce into a bottle, avoid filling it completely and leave approximately 2 cm of free space below the rim of the bottle. Additionally, do this while the sauce is still hot to avoid air bubbles from occupying the empty space as it can cause discolouration and allows microbes to grow during storage.

The ingredients for tomato sauce are shown in Table 1.

Table 1. List of ingredients needed in making tomato sauce

Name	Amount
Apple tomatoes	2 kg
Salt	27 gr
Granulated sugar	140 gr
Vinegar	25 ml
Maize starch/corn starch	40 gr
Ground chili	5 gr
Powdered cloves	0,5 gr
Garlic powder	1,6 gr
Cinnamon powder	0,5 gr
Na-benzoate	1 gr
Glass / glass bottle packaging	adjustable

The next step is to wash the tomatoes that will be used. The tomatoes that have been thoroughly washed are then put in boiled water (just below boiling point) for about 3 minutes or until the skin peels off, then remove the tomatoes from the water and drain the

juice. Peel the skin and remove the seeds and stems once the tomatoes cool. Weigh the tomato then blend for about 15 minutes until smooth, then cook it over low heat flame for about 30 minutes to form a paste. Food additives are prepared by dissolving cinnamon, cloves, chili and garlic together with 100 ml of water and boiled for about 5 minutes, which is then filtered to extract the juice. Put the tomato paste in a blender together with corn starch then blend again for about 5 minutes. Remove it and cook the pasta again over low heat. Add spices, sugar and salt into the paste and mix well until thick (thickness is adjusted to your liking). Add vinegar and Na-benzoate while stirring for about 2 minutes then turn off the heat. Remove the sauce and immediately place it in a packaging (sterilize the packaging beforehand).

The process of making cayenne chili powder follows the community service stages (Saputro & Susanto, 2015) with several adjustments. The stages in the making of cayenne chili powder are as follows: 1) sort cayenne chilies by selecting fresh chilies; 2) wash with fresh water; 3) steam the chilies for 20 minutes; 4) drain the boiled cayenne chilly; 5) dry with a cabinet dryer at 60 ° C for 20 hours; 6) mill in a blender.

RESULTS AND DISCUSSION

In preparation for this community service activity, the implementation team first conduct an experiment in the Food Processing Laboratory of the Agricultural Product Technology Study Program, Wiraraja University. After the processing stages and the required materials had been determined, the schedule for training and assistance can be adjusted.

The implementation of training and mentoring activities begins with the introduction of agricultural product processing technology theory to the community. The technology introduced was preservation technology and drying technology, starting from material preparation, compacting, to the adding of food additives. Participants involved in this activity were several farmers in Kerta Barat Village, Dasuk District, Sumenep Regency. There were two training and mentoring activities that were provided. The first is the Preservation Technology Training activity through making tomato sauce, and the second is training and assistance in drying technology through the manufacture of cayenne chili powder (Figure 1 and Figure 2). Training and mentoring methods were used for the empowerment of Kerta Barat Village community. This method is used in an effort to

prevent the quality reduction of human resources and aid organizations which are at risk of collapse due to the development of technological innovations (Chan, 2015).



Figure 1. Counseling on tomato sauce and cayenne chili processing.



Figure 2. Training process on tomato sauce and cayenne chili powder processing.

According to Rahmiyati (2015), community empowerment activities are aimed to motivate communities as an effort to expand capabilities and improve quality of life, both socially and culturally. Every activity was carried out with health protocols in mind as they were carried out during the Covid-19 Pandemic. Training and Mentoring were carried out once per meeting with a focus on short durations and a small number of participants. Additionally, training and mentoring activities were carried out after the Government's New Normal Adaptation laws were implemented, i.e. that crowd-gathering activities were carried out in accordance with strict health protocols on all parties involved.

During the activity, farmers present were enthusiastic about participating in the training and assistance program for tomato sauce and chili powder processing technology. The results of tomato and cayenne chili processing can be seen in Figure 3. This activity is a positive-impact activity that farmers in Kerta Barat Village, Dasuk District, Sumenep Regency, were looking forward to. The knowledge and technology introduced here can be utilized by farmers to increase the economic value of tomatoes and chilies and extend their shelf life, which avoids wasting unused crops caused by an overabundance of harvest. Apart from the problem of processing agricultural products, another issue that often occurs for farmers is low sell value (Pribadi & CNAWP, 2018). Farmers often feel disadvantaged by the selling value of produced commodities that are not proportional to the incurred operational costs. Prices given by middlemen are sometimes so low that the cost of goods sold for agricultural commodities was not achieved.

The benefits for the community following implementation of this service are a) the community becomes motivated to diversify into producing processed food products from agricultural products; b) the community becomes motivated to participate in socio-economic activities towards prosperity, such as considering entrepreneurship (Tanjung & Anggraeni, 2019); c) expanding public knowledge in the benefits of added value in processed agricultural products that can have an impact on the productivity of economic activities in the community. This activity also changed the behaviour of farmers, namely farmers become aware of the effects and benefits of processing techniques on agricultural raw materials and expanded their knowledge on food additive chemicals used in the preservation process of food products.

An evaluation carried out during the implementation of this activity discovered a lack of facilities in Kerta Barat Village that could be used as a means for processing agricultural food products. This consequently means that sanitation and hygiene standards of tomato sauce and chili powder products could not be achieved properly.



Figure 3. Products from the processing of tomato and cayenne chili (a) tomato sauce and (b) cayenne chili powder.

CONCLUSION

An increase of knowledge and skills within the community were observed following this empowerment activity, namely, partners can process tomato and cayenne chili commodities into tomato sauce and cayenne chili powder products through the use of simple technologies. A social impact can be seen where partners become acquainted with agricultural commodity processing technologies, namely the drying process, compaction, and preservation technologies in the manufacture of processed tomato and cayenne chili products. Additionally, the utilization of post-harvest technologies is crucial for the process of making produced commodities more useful and increase its economic value, which in turn can lead to welfare for the locals.

ACKNOWLEDGEMENT

A special thank you is addressed to the Head of the Dasuk Sub-district, Sumenep Regency, the Head of the Kerta Barat Village, Dasuk District and the Faculty of Agriculture, Wiraraja University.

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Original Title:

Pemberdayaan Masyarakat melalui Pelatihan Pengolahan Komoditas Pertanian sebagai Upaya Peningkatan Kesejahteraan Masyarakat di Desa Kerta Barat Kecamatan Dasuk

Abstrak. Desa Kerta Barat di Kecamatan Dasuk merupakan salah satu daerah penghasil tomat dan cabai rawit di Kabupaten Sumenep. Potensi produksi produk olahan pangan dari komoditas pertanian cukup besar, kondisi ini diperkuat jika terjadi panen berlimpah. Komoditas tomat dan cabai rawit termasuk komoditas pertanian yang mudah rusak, sulit untuk menyimpan komoditas ini dalam waktu lama. Solusi terbaik dalam penanganan produk panen yang berlimpah adalah pengolahan bahan pertanian menjadi produk olahan yang bisa disimpan dalam waktu lama. Selain itu, produk olahan pangan juga menambah nilai ekonomis dari komoditas itu sendiri. Kegiatan pengabdian ini bertujuan untuk memberdayakan masyarakat Desa Kerta Barat dengan memanfaatkan potensi komoditas pertanian untuk diolah menjadi produk saus tomat dan bubuk cabai rawit. Kegiatan ini dilaksanakan dengan metode pelatihan dan pendampingan dalam proses pengolahan produk pangan saus tomat dan bubuk cabai rawit. Terjadi peningkatan pengetahuan dan keterampilan dalam kegiatan pemberdayaan ini yaitu mitra dapat mengolah komoditas tomat dan cabai rawit menjadi produk saus tomat dan bubuk cabai rawit dengan teknologi yang sederhana. Dampak sosial yang dirasakan yaitu mitra mengenal teknologi pengolahan komoditas pertanian yaitu proses pengolahan pengeringan dan pengecilan ukuran dalam pembuatan produk olahan tomat dan cabai rawit. Selain itu proses pemanfaatan teknologi pascapanen menjadi sangat penting agar komoditas yang dihasilkan dapat lebih bermanfaat dan menambah nilai tambah ekonomi sehingga kesejahteraan masyarakat bisa tercapai.

Kata kunci: Komoditas pertanian, tomat, cabai rawit, teknologi pengolahan pangan

Content Marketing Training and Assistance to Micro Enterprises from Rumah Kreatif BUMN-Telkom Community in Malang Regency

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Received: 26 November 2020 – Revised: 10 January 2021 - Accepted: 11 January 2021

Abstract. The Covid-19 pandemic in Indonesia forces people to have different behaviours, both socially and economically. This epidemic has made Indonesians' shopping behaviour change; online shopping and cashless transactions have increased rapidly. Micro, Small, and Medium Enterprises (MSMEs) in Indonesia has left behind this consumer behaviour change. The BUMN Creative House (RKB) is a government effort to improve MSMEs' quality in products, marketing, and funding. Regularly, RKB provides its members with training, workshop but cannot afford to assist their new knowledge. Telkom Indonesia manages the RKB in Malang Regency. This service activity is in the form of training and mentoring for MSMEs who are also partners of the RKB. The training lasts for three weeks, with tiered materials about content marketing and one month of assistance after the last session training to deepen their skills to help MSMEs setup their new digital marketing technique and deepen their skills. From this program, we found that (1) MSMEs digital literacy is varied depending on their age; (2) Greater Malang MSMEs is slow to adapt in new digital marketing technique, they even scared to try it, because even after one month of assistance, only 3 out of 15 businesses can advertise on the Facebook Platform.

Keywords: MSMEs, content marketing, generation

Citation Format: Nasvian, M.F., Widiatmojo, R., Bhakti, A.D.P., & Amirudin, Z. (2021). Content Marketing Training and Assistance to Micro Enterprises from Rumah Kreatif Bumn-Telkom Community in Malang Regency. *Journal of Community Practice and Social Welfare*, 1(1), 10-22.

INTRODUCTION

During the Indonesian Reformation era, the economy was built on a democratic economic system (Riveong & Rachmad, 2018). A democratic economic system's main components are human resources as consumers, workers, and businesspersons. The democratic economic system provides employment opportunities and seeks for the public to achieve increased prosperity evenly and equitably. Specifically, this requires efforts to improve the local economy in various programs, including the development of Micro Small Medium Scales Enterprises (MSMEs).

In Indonesia, MSMEs are an important business sector. SMEs dominated 99.99% of the existing business sector in the country. MSMEs can survive the economic crisis in 1998 because it requires little capital. In addition, they tend to use their capital, and as a result, they do not rely on the fluctuation of foreign currency. As a matter of fact, after the crisis, MSME is multiplying (LPPI and BI, 2015). Micro, Small, and Medium Enterprises are household-scale industries that hire between 1 and 19 workers for Small Businesses or between 20 and 99 workers for Medium Enterprises. Currently, MSMEs can absorb 97.16% of the total Industrial workforce in Indonesia (107.66 million). The rest is working in Large Enterprises (Badan Pusat Statistik, 2010). The increasing number of MSMEs generates more money for state revenues. Between 2007 and 2012, the national GDP increased by 18.33% per annum from 2,107,868 billion to 4,869,568 billion rupiahs. These show how vital MSMEs are for the national GDP (Kurniawati et al., 2019). Various positive impacts of MSMEs make it a very strategic business sector to develop.

The Covid-19 pandemic currently occurring inevitably affects various sectors. At the global economic level, the Covid-19 pandemic has a significant impact on the nation-state's domestic economy and MSMEs' existence. The Organization for Economic Co-operation and Development (OECD) report states that this pandemic has implications for the threat of a significant economic crisis marked by the cessation of production activities in many countries, falling levels of public consumption, loss of consumer confidence, falling stock markets which ultimately leads to uncertainty (OECD Secretary General, 2020).

In this pandemic situation, according to Kemenkop UKM (Kementerian Koperasi dan Usaha Kecil dan Menengah), there are around 37,000 MSMEs who report that they are very seriously affected by this pandemic, marked by around 56 percent reported a decrease in sales, 22 percent reported problems in the aspect of the financing, 15 percent reported

problems with the distribution of goods, and 4 percent reported difficulty obtaining raw materials (Rahman, 2020). The problems above are also increasingly widespread when linked to the large-scale social restrictions (PSBB) policy implemented in Indonesia's several regions. Referring to the Minister of Health Regulation No. 9/2020 concerning PSBB Guidelines for the Acceleration of Handling Covid-19, PSBB includes restrictions on certain activities of residents in an area suspected of being infected with Covid-19, including restrictions on the movement of people and goods for a particular province or regency/city to prevent the spread of the virus. These restrictions are carried out through school and work vacations, restrictions on religious activities, and restrictions on public places or facilities. The Ministry of Finance analyses that with the existence of PSBB, economic activities, especially production, distribution, and sales, will experience disruption, which will further contribute to the performance of MSMEs and the national economy (Djarmiko & Pudyastiwi, 2020).

The data said that Indonesia's Internet user is 64% of the total population (Kemp, 2020). It means that Covid-19 PSBB should have no significant impact on the Indonesian economy, except in distribution activity. Unfortunately, 99% of the internet activity by Indonesian are watching YouTube, instead of using it for making money. Whereas the tendency of Indonesian people to shop online is getting higher.

Generally, travellers visit the greater Malang to seek various natural and artificial tourist attractions and enjoy local specialties. This condition makes MSMEs in greater Malang mostly relying on their sales from tourism. The MSMEs were pessimistic about selling their product in a regular store because they did not trust their product to compete with major manufacturers. With the enactment of the covid-19 national lockdown, these micro industries have lost most of their potential sales. In the pandemic Covid-19, global E-commerce gains multiple transactions (Donthu & Gustafsson, 2020); it would be good for MSMEs to place their digital product because the momentum is there.

In this condition, this is the perfect time for Indonesian MSMEs to start their digital marketing activity. The best platform for digital marketing MSMEs is WhatsApp and Facebook, as their popularity very high, above 80% (Priambada, 2017; Kemp, 2020). YouTube is still the most used social media in Indonesia, but it needs effort, and it does not suit the characteristic of Indonesian MSMEs (Kurniawati et al., 2019).

This community service helps the MSMEs community, under one of the RKB (Rumah Kreatif BUMN) or BUMN creative houses in Malang regency, to understand

digital marketing, especially in content marketing. Content marketing is an activity on social media to influence online users and entice them to purchase their products or services (Hajarian et al., 2020). As a member of MSMEs RKB Telkom Malang Regency growing, they do not have enough human resources to train and assist their new skillset. As part of State-owned enterprises, Telkom also restricts its employees' movement due to the Covid-19 pandemic. UMM's community service helps 15 newest members of MSMEs RKB Telkom Malang Regency to train and assist them primarily to make content and promote in Facebook ads.

PROBLEMS

The Covid-19 pandemic has a significant impact on the nation-state's domestic economy and MSMEs' existence. Indonesia's Internet user is 64% of the total population (Kemp, 2020). It means that Covid-19 PSBB should have no significant impact on the Indonesian economy, except in distribution activity, which means that MSMEs can use it as a solution to sell their product. The problem is that MSMEs in Greater Malang are inadequate to join the digital market because their ability is finite; most micro-businesses are managed by the owner only and have limited capital, so they need help to acquire digital marketing content marketing skills.

IMPLEMENTATION METHOD

For helping MSMEs, especially those under the Telkom Community, the University of Muhammadiyah team assesses what is faced by the micro-enterprises during the Covid-19 pandemic. The assessment of the newest member of Telkom MSMEs community shows that they do not know how to sell and promote their product online. The community service team proposes two monthly training consisting of tiered materials, around three to five hours per session (9 am – 1 pm), and active assistance via Whatsapp group.

In the first week, 15 July 2020, participants learned about Creating Videos and Developing Promotional Language. The trainee made a promotional video using their smartphone and product photos, with Kinemaster application, to gain more Facebook audience awareness. Good content is a how-to present visual and perfect word to capture direct emotion to the audience. Obtaining awareness on social media will be more comfortable with a catchy caption related to product and audience current condition. The trainer also practices the participant to write powerful yet straightforward phrases to perfection their content marketing. These two main content marketing activities need more

practice to master it; trainers use the WhatsApp group to monitor participant skill development the whole week during 15-22 July 2020.

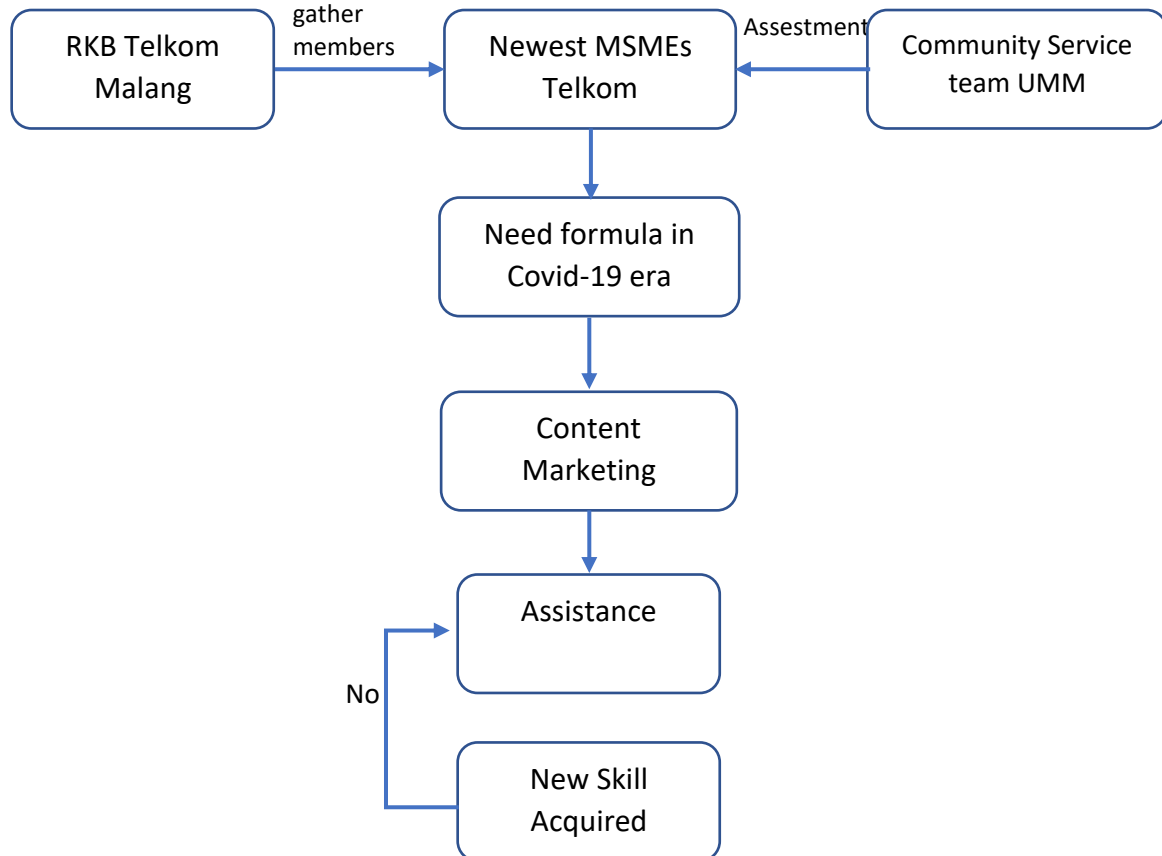


Figure 1. Program flow of community services MSMEs RKB Telkom Malang Regency.

The next material to share with participants, on 22 July 2020, is about digital marketing and advertising strategies on Facebook, especially placing an advertisement on Facebook. Placing an advertisement on Facebook means that the trainee content will be shown on Facebook and Instagram according to the target audience set. Placing a Facebook advertisement is not difficult but needs a detailed understanding of the MSMEs target market; it consists of demographic, socioeconomic status, behavior, location, and even the types of the target audience’s job. To support trainee on Facebook advertising placement, UMM’s community service team paid their first three days of advertising, that amount Rp.50.000,- per person.



Figure 2. Facebook audience Insight to set up an advertisement.

The third-week training material, 29 July 2020, is to learn to read data on advertising results and compile more effective promotional messages. Mastering producing good content marketing takes time. Moreover, understanding the desired target market also requires several market research; in the third meeting, trainers give participant tips and tricks to optimize their content marketing based on their Facebook ads practice data from the last meeting. The trainers still checked the participants' progress to ensure that they comprehend the material well from the first week after training until five weeks later (5 August – 2 September 2020).

RESULTS AND DISCUSSION

In the first week, the trainer asked the trainees to bring the best collection of photos of their products and their products as materials for creating video content. In the first-week training, MSMEs will learn Creating Videos and Developing Promotional Language. The first problem that trainers found is that the trainee does not know the standard appearance of good photos, so they take pictures anywhere, including on the kitchen floor, did not prepare the lighting, and the background, which will not be appealing to customer potentials.



Figure 3. One of the participant Photo product, “Puding Buah Jar”.

With most participants having similar problems in their photo products, the team trainer gave them quick tips to help them take their product picture with mini studio Photobox facilitated by RKB Telkom. Outstanding photoproduct is crucial because it will attract the potential customer. As we know, social media and market place are full of various product and different sellers; the visual of photos and video will make its differences in the game of attraction.

After correcting the participant photo product, the trainers guide them to make video promotion using their photos using the free Kinemaster application. Why don't we use photos instead of effort making a video? The data tell us that video makes more engagement than images (Dopson, 2019); the differences are 59.3% video, 29.6% (images), and 11.1% said there is no difference.

The video alone is not that effective than pairing with a good caption. The trainers also guide the participant to write their captions that reflecting their product. An excellent caption is a word that communicates with the audience, Facebook lesson and Sprout Social gave us 15 points that can make our post have higher engaging, such as: Ask questions; telling a story, showing personality, sharing tips and trick, and many more (West, 2020). At this point, trainers found that the participant did not know the selling point of their product. Most of them make it and try to sell it because they can do so without further planning and product differentiation. This finding made the training more complicated because the participants did not recognize the product's strengths themselves, so they had nothing to share. At the end of the meeting, the trainers gave the participants homework to find advantages from their products and write it as a caption for next week's meeting.

When properly aligned with product types, selling cues impact consumer purchase intention, and it is an expensive skill (Das et al., 2018; Ladeira et al., 2016).



Figure 4. Digging product strengths from each trainee.

Participants learn about Facebook’s digital marketing and advertising strategies in the second-week meeting, especially placing an advertisement on Facebook. Before placing the ads on Facebook, the video content and caption should be ready because they cannot go further if there is no content. It appears that only three trainees were ready and confident with their content, the other 12 still going the bush with their caption.

In that case, trainers split into two teams, the first-team helping the three MSMEs find their target market on Facebook ads; the other teams help the 12 with their various problems. In this second week of training, Trainers found that participants of different ages and industries bring about a wide variety of obstruction. The trainer did not imagine that they would experience obstacles because participants forgot their Facebook password. The other one, an older adult, insists that the best caption for his product is “great quality at the lowest price, and everyone can buy it.” Which is would work in the targeted audience on Facebook. The more specific attributes will attract more potential buyers. The digital platform audience tends to search for specific words based on their need (Orasmäe, 2017). After an hour of participants’ problem adjustment, the trainer decides that everyone learns about Facebook ads placement from the three ready-to-be advertised trainees.



Figure 5. Training class of RKB Telkom Regency.

At the last meeting, the participant should learn about reading advertising data from Facebook Ads and compile more effective promotional messages. From three participant that was ready and confident with their content, only one of them has done the ad and got the report. The other two participants were still unsure about using the content they had to advertise. This unexpected finding made the trainers surprised because the participants should not be afraid to try placing their advertising on Facebook, considering that the fees paid later were a facility from the UMM's community service team.

The MSMEs condition that scares to take a risk that will cost them money is part of MSMEs' behavior. Most MSMEs are a family-owned business, and as a result, their objective is limited to maintaining their business activities (Kurniawati et al., 2019). Besides, their owners are afraid of debt, including using the money for advertising, which is a new activity in their daily businesses. This opinion also explains why the trainees are too careful in every step; it could be that they are trying to create ideal content to minimize the use of their capital.

Participants learn to analyze advertising data from "Kaveo Blog" as the only participant who produces ad data with this condition. "Kaveo Blog," owned by Ahmad Rizal, is a traditional cafe and selling coffee bean but using a coffee-blogger approach in his Facebook Page content. The "Kaveo Blog" Facebook advertising data show that, with spending Rp49.866,- the video content reaching 1.348 persons, 149-page likes, 130-video views, five-link clicks, with the cost per-likes Rp335,- which is a fair amount. In 2020

research, the average Click Through Rate (CTR) is 4-5% (Albright, 2020), with the average cost per click (CPC) global is \$0.35 (Lua, 2017) or Rp5.145- (IDR-USD 31 July 2020). With this data, trainers find that MSMEs' products can compete in the digital market if appropriately managed.

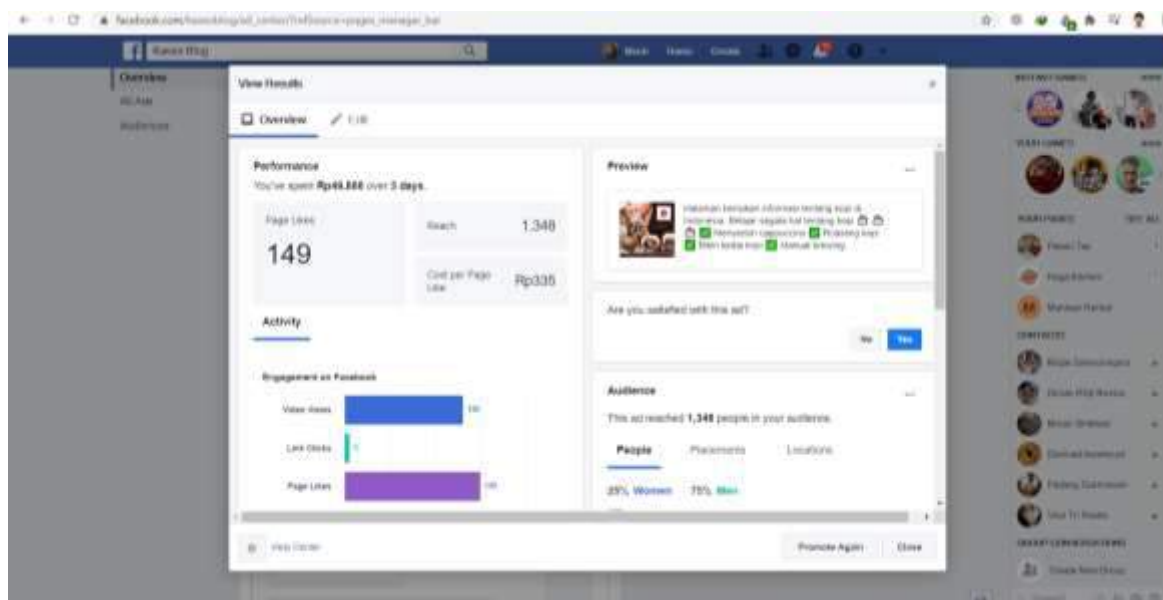


Figure 6. “Kaveo Blog” Facebook advertising data.

After reading and showing “Kaveo Blog” Facebook advertising data to the participants, trainers still try to guide the other 14 trainees to solve their problems and encourage them to try Facebook advertising. Even though the training session was switched into assistance in the WhatsApp group, most of the participants seemed unable to operate their devices properly because of a lack of digital literacy, so that in this last meeting, the trainer pursue that all participants were ready to upload. Even after five weeks of assistance in the WhatsApp group, just three of 15 trainees could place their content in Facebook ads.

CONCLUSION

Social media content marketing, as one of the digital marketing methods, should be working to gaining awareness, especially in the Covid-19 lockdown moment. The Indonesian behavior attached to a smartphone can make it easier for everyone to gain social media awareness, especially with relevant content. Training and assistance for MSMEs in Malang Regency show that the Indonesian Micro industry cannot create content marketing because of their low confidence to do something new, although the coach will

bear the financial risk. The trainers find that business owner age affecting their digital literacy, but not their effort. Of three MSMEs that successfully place their content in Facebook ads, two are housewives with children and were born in the early 70s. Even though the content is not yet ideal, their courage in posting the content provides the initial data needed to create more focused and ideal content. The other 12 that place their Facebook ads tend to look into ideal content before posting it, and it is challenging because producing content needs time, experience, and initial observation data.

The challenge from this training and assistance is that the participant has an extensive age and businesses, making the trainer work more to communicate set skills in content marketing. The future training should focus on specific participant and industry. Indonesian MSMEs need more academists to increase the capacity and ability to develop micro business.

ACKNOWLEDGEMENT

This paper and the research behind it would not have been possible without the exceptional support by the Communication Department, Faculty of social and political sciences University of Muhammadiyah Malang, and The BUMN Creative House (RKB) by Telkom Indonesia, Malang Regency.

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Analysis of the Completeness of Procedures of Ventolin Inhaler Usage Through the Use of Video on Asthma Patients of Probolinggo Hospital

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Received: 26 November 2020 – Revised: 19 December 2020 - Accepted: 30 December 2020

Abstract. Asthma is an obstructive chronic pulmonary disease which causes shortness of breath and requires distinct diagnostic strategies and treatment management. The disease requires long-term treatment where the patient's condition can hopefully remain under control. There are still many symptom recurrences found in asthma patients due to inaccurate/incomplete procedures in using inhalers. The purpose of this community service is to develop knowledge and understanding of the completeness of usage procedures of Ventolin Inhalers by utilizing videos as visual training to achieve expected therapeutic effect and aid asthma patients in controlling/avoiding asthma relapse. Data collection was carried out through observation in the form of *checklists* which contained the procedures for using the inhaler, followed by descriptive analysis. The observations were made one month before and after video education. Education in video format was distributed on day one. The video was uploaded to *Youtube* and contain procedures on how to use the inhaler device. Alternatively, it can also be sent through the patient's WhatsApp account. The data collection process was carried out from April to July 2020. There were changes in the number of patients before and after the provision of video education. This shows the level of knowledge and understanding of asthma patients regarding the completeness of the procedure for using Ventolin Inhaler had increased. Inappropriate usage of inhalers or errors made during the implementation of each step can affect the effectiveness of drug therapy and can cause unwanted side effects.

Keywords: inhaler, video, asthma, usage technique, questioner

Citation Format: Hendra G.A., Aditya M., & Yoedistira, C.D. (2021). Analysis of the Completeness of Procedures of Ventolin Inhaler Usage Through the Use of Video on Asthma Patients of Probolinggo Hospital. *Journal of Community Practice and Social Welfare*, 1(1), 23-32.

INTRODUCTION

Asthma is an obstructive chronic pulmonary disease which causes shortness of breath and requires distinct diagnostic strategies and treatment management (Asthma, 2020). Asthma is known as an allergic disease. It usually appears in childhood and is characterized by hyperresponsiveness to the airway and is reversible. Adversely, COPD is caused by smoking and characterized by progressive and irreversible airway obstruction (Kemenkes RI, 2012).

According to Riskesdas (2018), Asthma and COPD are among the Non-Communicable Diseases (NCD) category which occupy the top level of the nine largest NCDs in Indonesia with an incidence prevalence of 4.5% and 3.7% respectively (RI, 2018). Most of the treatments for both diseases are administered through inhalation, with a device known as an inhaler. Inhalers available in Indonesia consist of Metered Dose Inhaler (MDI), Dry Powder Inhaler (DPI), Soft Mist Inhaler (SMI), and nebulizers. Inhalers and nebulizers are types of pharmaceutical equipment whose technique of use can influence their therapeutic effectiveness. The advantage of using an inhaler is the effective delivery of drugs directly into the respiratory tract with little side effects (Lorensia & Suryadinata, 2018).

A study evaluating the use of inhalers in patients with asthma and COPD in a primary health care facility showed that more than 80% of patients made errors in the usage of MDI or DPI and that the majority of asthma and COPD patients failed to use inhalers properly (Zazuli, Ramasamy, & Adnyana, 2018). Another study in Korea regarding the expertise in using Turbuhaler, Discus, and Pressurized Metered-Dose Inhaler tools showed that instructions in the use of inhalers were not complete, leading to inappropriate usage (Lee et al., 2011). Each inhaler has advantages and disadvantages. The success of a treatment depends not only on the formulation of the drug but also on the patient's ability to utilize the equipment properly.

This requires information on how to use the inhaler appropriately to achieve an adequate therapeutic effect. This *service (community service)* works together with Probolinggo Regional Hospital, where the targets are asthma patients in the outpatient pharmacy department of the pulmonary polyclinic. The purpose of this *service* is to expand the knowledge on the completeness of usage procedures of inhalers by utilizing videos as visual training to achieve expected therapeutic effectiveness and aid asthma patients in controlling/avoiding asthma relapse.

PROBLEMS

Based on this background, there are several problems faced by patients when buying drugs at pharmacies, namely the limited medium of information provided by pharmacists in understanding how to use inhalers. Initial interviews before carrying out the community service found that patients were given IEC (Communication, Information and Education) without using any media platforms such as leaflets, brochures, or videos. In addition, the lack of knowledge of pharmaceutical service providers regarding how to use inhalers has led to many errors in its usage by patients. Inhalers were only delivered by doctors briefly without the use of any media to explain the procedure. Public knowledge regarding drug information supports rational treatment and can spare patients from medication errors (Pratiwi, Nuryanti, Fera, Warsinah, & Sholihat, 2016).

IMPLEMENTATION METHOD

The method used to solve this problem is the community education method. This method was implemented by providing a video showing the steps on how to use inhaler devices. The inhaler used was a 100 mcg 200 dose of Ventolin Inhaler (MDI). The video can be watched at home by sending it via the patient's WhatsApp account or as a researcher YouTube link. It is hoped that the video can be played back anywhere and at any time. Before distributing the educational video, the patients were given a questionnaire. The questionnaire was in the form of a checklist of stages/steps for how to use the inhaler and a table in the far-right side of the questionnaire was reserved for scores that the researcher can fill in (Table 1). The questionnaire contains 7 stages with 11 steps.

The data collection process was carried out on outpatients of the pharmaceutical department of RSUD Probolinggo from April to July 2020. The patients filled out questionnaires in the presence of researcher and pharmacist. Following this, patients were educated using videos relating to the techniques of using the aforementioned inhaler device. The patients were monitored for one month and they would then fill out the questionnaire again a second time. Subject selection was done through *purposive sampling* technique where researcher determine the sampling based on the selected type of inhaler device to be able to solve the community service problem.

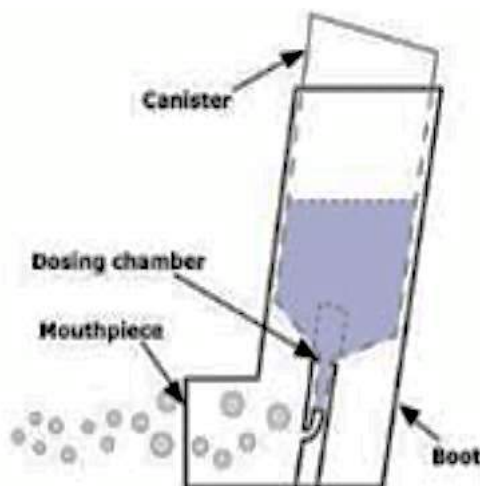


Figure 1. MDI composition (*Metered Dose Inhaler*) (June, Kadu, Kendre, & Gursal, 2016)

The picture above describes the composition of MDIs, one of which is the Ventolin Inhaler. The *canister* is a container that accommodates the drug suspension solution. The *dosing chamber* contains drug-propellant. The MDI propellant is designed to condensate drugs from a gas into a liquid state when pressure is applied to the canister. The *mouthpiece* directs the flow of aerosol droplets through the oral cavity and into the lungs. The mouthpiece has a cover to keep it clean and is removed when in use (Lorensia & Suryadinata, 2018).

Table 1. Usage procedure of Ventolin Inhalers without *spacers* (Lorensia, Queljoe, & Valensia, 2018; Lorensia & Suryadinata, 2018)

No	Steps	Sub-Steps
1.	Shake and open MDI cover	Shake the MDI 3-4 times vertically (<i>critical step</i>) Open the MDI cover/cap
2.	Hold MDI in an upright position	MDI held in an upright position (<i>critical step</i>) Head held at an upright position (<i>critical step</i>)
3.	Exhale as hard as possible	Exhale normally Exhale as hard as possible until unable to release more air (<i>critical step</i>)
4.	Place the <i>mouthpiece</i> in the mouth	Inhaler is held at an upright position between the index finger and the thumb and about 4 cm away from the lips (about 2 fingers) (<i>critical step</i>) Mouth at a wide-open state and the <i>mouthpiece</i> placed between the teeth and lips (<i>critical step</i>)
5.	Inhale and apply pressure to the <i>canister</i> simultaneously, breathe again afterwards	Inhale air as much as possible and carefully apply pressure to the top of the <i>canister</i> (do this simultaneously) (<i>critical step</i>)

Table 1. Usage procedure of Ventolin Inhalers without *spacers* (cont)

No	Steps	Sub-steps
6.	Hold breath, then exhale slowly	Hold breath for 10 seconds, if incapable of this step then the patient can hold his/her breath for 4 seconds, and then exhale slowly (<i>critical step</i>)
7.	Repeat steps 2-7 for the next dosage if needed.	If a second dose is needed, then patient must wait for 20-30 seconds before repeating steps 2-7 (<i>critical step</i>)

The table above shows the procedures of using the Ventolin Inhaler without *spacers*, which were demonstrated by Ma Chung University students. The procedure for Ventolin Inhaler application is then recorded in video form. The video content was previously validated by the Ma Chung University lecturer team. In addition to providing education through the video, researcher also directly demonstrated the procedures to elderly patients.

RESULTS AND DISCUSSION

In total, there were 62 people categorised as asthma patients in the outpatient pharmacy department of District General Hospital Probolinggo from April to July 2020. The criteria for subject selection were asthma patients who participated in and completed the community education activities and users of Ventolin Inhalers. The number of community service samples was 31 patients.

Table 2. Descriptive results of Ventolin Inhalers procedure completeness in asthma patients

No	Steps	Sub-Steps	Asthma Patient (n=31)			
			Pre-test		Post-test	
			Amount	%	A mount	%
1.	Shake and open the MDI cover	Shake the MDI 3-4 times vertically (<i>critical step</i>)	2	6,45%	22	70,97%
		Open the MDI cover/ <i>cap</i>	1	3,23%	25	80,65%
2.	Hold MDI in an upright position	MDI is held in an upright position (<i>critical step</i>)	22	6,45%	31	100%

Table 2. Descriptive results of Ventolin Inhalers procedure completeness in asthma patients (cont)

No	Steps	Sub-Steps	Asthma Patient (n=31)			
			Pre-test		Post-test	
			Amount	%	A mount	%
		The head is in an upright position <i>(critical step)</i>	1	3,23%	31	100%
3.	Exhale as hard as possible	Exhale normally	1	3,23%	29	93,55%
		Exhale as hard as possible until unable to release more air <i>(critical step)</i>	0	0	18	58,06%
4	Place the <i>mouthpiece</i> in the mouth	Inhaler is held at an upright position between the index finger and the thumb and about 4 cm away from the lips (about 2 fingers) <i>(critical step)</i>	0	0	17	54,84%
		Mouth at a wide-open state and the <i>mouthpiece</i> placed between the teeth and lips <i>(critical step)</i>	0	0	24	77,42%
5.	Inhale and apply pressure to the <i>canister</i> simultaneously, breathe again afterwards	Inhale air as much as possible and carefully apply pressure to the top of the <i>canister</i> (do this simultaneously) <i>(critical step)</i>	1	3,23%	19	61,29%
6.	Hold breath, then exhale slowly	Hold breath for 10 seconds, if incapable of this step then the patient can hold his/her breath for 4 seconds, and then exhale slowly <i>(critical step)</i>	5	16,13%	30	96,77%
7.	Repeat steps 2-7 for the next dosage if needed.	If a second dose is needed, then patient must wait for 20-30 seconds before repeating steps 2-7 <i>(critical step)</i>	0	0	31	100%

In Table 2, before the distribution of educational video, only two patients shook the Ventolin Inhaler correctly, some patients incorrectly shook the inhaler in a tilted position

instead of vertically. Many patients did not shake before use and only one patient correctly explained that the MDI mouthpiece cover needs to be removed before shaking. After being educated, most asthma patients would follow the procedure correctly with a few cases of elderly patients forgetting the steps. Shaking before use (newly purchased Ventolin Inhaler) / after one week of no use is required to prevent a 33% reduction of the original dosage and avoid the release of non-uniform drug particles into the breathing tract. If it is not shaken or shook in a wrong angle, large particles can deposit on the inside of the mouth which risks the development of oral candidiasis. The drug particles are preferably deposited on the bronchioles with a particle size of $<5 \mu\text{m}$ (Usmani, 2019).

Before education, most patients did not hold their MDIs in an upright position. The MDIs position, when held, can affect the dosage that enters the lungs. The drug container must be positioned at a higher elevation than the inhaler's outlet to achieve the expected therapeutic effect (Lorensia & Suryadinata, 2018; Usmani, 2019). Only one patient exhaled Normally before the distribution of the video. Normal exhale is a necessary step in preparation for a deep breath. It can influence how effectively the drug will deposit in the lungs. However, forcible exhale/forced expiration is not recommended due to the risk of developing bronchospasms (Lee et al., 2011). After education, only 18 patients correctly performed firm exhalations while most exhaled normally.

Before education, the ways patients held and put the inhaler in their mouths were not optimal. The Ventolin inhalers used by the patients are a type of CFC which requires an open mouth technique. This type of device produces aerosols at high speed (150 km / h), which results in sizable particle deposits in the upper airway tract. The proper method of use would be for the patients to open their mouths and place the mouthpiece between their teeth and lips. However, the patient would then keep their mouths closed.

Before education, patients would often not coordinate the act of pressing the canister and inhaling the drug by mouth/inspiration. This causes the drug to accumulate in the mouth with little to none of it depositing in the lungs (Asthma, 2020). After applying pressure to the canister and inhaling the drug, patients need to hold their breaths for at least 10 seconds or at least 4 seconds if the patient had breathing difficulties. This is for the purpose of depositing the drug particles in the bronchioles by providing sufficient time for it to remain in the airways. However, patients often forget or were unable to hold their breaths due to asthma relapse.

Before video education, it was discovered that asthma patients who attempts to continue the second dose gave a lag-time of fewer than 10 seconds after the first dose. The time-lag needed before the second round of dosage is related to the redistribution of the drug in the inhaler device. sufficient time-lag is required for the drug-propellant to fill the *metering* chamber and for the spray to provide an optimal therapeutic effect (Zazuli et al., 2018).

Based on the results of a review of articles that observing the effect of pharmacist counseling and the use of electronic media on improving asthma management, it shows that regular counseling by pharmacists can increase knowledge of asthma from patients, interventions given to patients provide an increase in the ACQ score (Asthma Control Questionnaire). ACQ score shows improvement in asthma control such as: minimum symptoms at night, no activity limitations including exercise, minimum bronchodilator requirements, normal PEF (Peak Expiratory Flow) score. In addition, providing pharmacist education and counseling provides improved quality of life for patients and increased patient adherence to medication. This is also proved by the improvement of lung function and the rare exacerbation of asthma (Fadhilah & Putriana, 2013).

CONCLUSION

Providing educational videos to asthma patients can increase patient's knowledge and understanding regarding the procedures for using Ventolin Inhaler. Errors made during the application of each step can influence the effectiveness of drug therapy and can lead to unwanted side effects. Further community service is suggested in the form of asthma patient compliance as seen in ACT (Asthma Control Test) of patients using Ventolin Inhalers where there is a link between the procedure completeness for inhaler device usage and the patient's asthma control.

ACKNOWLEDGMENT

A special thank-you to the Ma Chung University lecturer team, especially to the students who aided in the process of recording videos and collecting data on asthma patients at Probolinggo Hospital. Special thank-you is also given to the LPPM of Ma Chung University with the number: 046/MACHUNG/LPPM-MAG-IbM/III/2020 for helping us with the funding and ensure a smooth community service process.

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Original Title:

Analisis Kelengkapan Prosedur Penggunaan Ventolin Inhaler dengan Menggunakan Video pada Pasien Asma di RS Probolinggo

Abstrak. Asma merupakan penyakit paru kronis yang bersifat obstruktif sehingga menimbulkan gejala sesak napas di mana membutuhkan strategi diagnostik dan manajemen pengobatan yang berbeda. Penyakit tersebut membutuhkan pengobatan jangka panjang dan diharapkan pasien asma tetap dalam keadaan terkontrol. Masih banyaknya ditemukan kekambuhan pada pasien asma yang diakibatkan karena ketidaktepatan/ketidakkelengkapan prosedur penggunaan alat inhaler. Tujuan dilakukan pengabdian ini untuk meningkatkan pengetahuan dan pemahaman tentang kelengkapan prosedur cara penggunaan Ventolin Inhaler dengan menggunakan video sehingga tercapainya efektivitas terapi yang diharapkan dan pasien asma dapat terkontrol/tidak kambuh asma-nya. Teknik pengumpulan data dilakukan secara observasi berupa *checklist* yang berisi prosedur penggunaan inhaler dan dianalisis secara deskriptif. Observasi dilakukan sebelum dan 1 bulan sesudah edukasi. Edukasi berupa video diberikan pada hari 1. Video berisi tentang prosedur penggunaan alat inhaler yang di *upload* di youtube. Selain itu, dapat diberikan juga melalui *whatsapp* pasien. Proses pengambilan data dilakukan dari bulan April hingga Juli 2020. Terdapat perbedaan jumlah pasien sebelum dan sesudah pemberian edukasi video. Hal ini menunjukkan adanya tingkat pengetahuan dan pemahaman pasien asma terkait kelengkapan prosedur penggunaan Ventolin Inhaler. Kesalahan dalam setiap step dapat berpengaruh pada efektivitas terapi obat dan dapat mengakibatkan timbulnya efek samping bila tidak menggunakan alat inhaler secara benar.

Kata kunci: inhaler, video, asma, teknik penggunaan, kuesioner

Al-Mahali Islamic Boarding School Administration Empowerment through Financial Management in Conformity with Accounting Standards

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Received: 6 December 2020 – Revised: 14 December 2020 - Accepted: 14 December 2020

Abstract. Islamic boarding schools have an important role in Indonesia not only in developing religious knowledge but also in the building of character for the nation. With 26,000 schools in 2018 and around 4 million students recorded, Islamic boarding schools are among one of the various institutions in Indonesia that partake in the field of education. Islamic boarding schools also have a role in the country's economic development. However, regarding financial management as an educational institution, many Islamic boarding schools still utilise manual record-keeping methods. Such methods are currently insufficient to facilitate institutional development. The Al-Mahali Islamic boarding school is well aware of this issue and took the initiative to invite speakers from Economics Faculty of Pakuan University to share their knowledge on financial record-keeping in conformity with financial accounting standards (PSAK 45, SAK ETAP, and SAKSyariah). The knowledge-sharing program was held in an SAK based accounting training activity for the financial administration of Al-Mahali Islamic boarding school and students in general as a provision to expand their knowledge. The program was carried out smoothly and was greeted with enthusiasm by the participants. A follow-up mentoring session was planned to be held in the future regarding the implementation of SAK.

Keywords: Islamic Boarding School, Financial Statement, Financial Accounting Standard

Citation Format: Rusmanah, E., Rahmi, A., Andria, F., & Almahali, J. (2021). Al-Mahali Islamic Boarding School Administration Empowerment through Financial Management in Conformity with Accounting Standards. *Journal of Community Practice and Social Welfare*, 1(1), 33-47.

INTRODUCTION

Islamic boarding schools have been a part of Indonesian society for hundreds of years. Through teaching Islamic religious studies, Islamic boarding schools have contributed to the development of societal welfare, especially in the field of religious education. Islamic boarding schools are not only religiously distinct but also have many unique characteristics influenced by local traditions and culture (Kompasiana.com, 2020).

In line with infrastructure development in Indonesia, religious studies learning activities, which were initially only carried out in the foyer of mosques, prayer rooms, and cleric's residences, have now grown, developed, and adapted to the demands of time to become educational institutions which are managed in a professional and modern manner. Islamic boarding schools have also experienced very significant growth in numbers over the last few decades in rural, suburban, and urban areas (Muhyiddin, 2017).

Until 2018 there were 26,000 Islamic boarding schools with approximately 4 million students in Indonesia (Faradisi, 2019). This number is spread across 34 provinces in Indonesia with several of them accommodating most schools, such as in Aceh, West Java, Central Java, East Java, and Banten. The following is data for Islamic boarding schools in five regions.

Table 1. Highest number of Islamic Boarding School (IBS) in five provinces

No	Province	IBS	IBS type		Number of students in IBS	
			Educational units	Educational unit administrators	Live in IBS	Not living in IBS
1	Aceh	1.177	795	382	124.532	51.432
2	West Jawa	8.343	5.465	2.878	147.467	306.667
3	Central Jawa	3.787	1.992	1.795	166.605	132.269
4	East Jawa	4.452	794	3.658	323.293	241.006
5	Banten	4.578	2.883	1.695	60.897	96.061
	Total	22.337	11.929	10.408	822.794	827.435

Source: Ditpdpontren.kemenag.go.id, data processed in 2020.

Islamic boarding schools, according to the Minister of Religion Regulation No.3, 1979, are classified into four types (Sulistiani, 2019a):

1. School type A

In this type of Islamic boarding school, students study and live in a boarding school environment with the teaching process taking place traditionally (*wetonan* or *sorogan*).

2. School type B

This type of Islamic boarding school organizes teaching processes classically and the teachings by clerics are directly applied, given at pre-determined times. Students live in boarding school dormitories.

3. School type C

This Islamic boarding school is just a dormitory where the students would study externally (madrasah or other public schools). The Clerics only supervises and guides the students.

4. School type D

An Islamic boarding school system which is organized with school and madrasah systems.

Based on the latest research conducted by Balitbang of the Ministry of Religion, by considering aspects such as institutional status, governance, implementation of educational programs, expansion of managed fields, peculiarities of scientific fields, diversification of economic enterprises and networks and other funding connections, Islamic boarding schools are grouped into several classifications, namely Islamic boarding schools that are characteristically institutional, scientific, and organized (Singorejo, 2018). Institutionally, the schools are further grouped into six:

1. Modern and traditional
2. Salafist and khalafist
3. Basic, moderate, and advanced
4. Small, medium, and large
5. For children, students and parents
6. Rural and urban.

From these changes in classifications, it can be observed that over time, the institutional structure of Islamic boarding schools has expanded. They no longer only teach religious studies, but also general studies and technologies (Suherman, 2019). The modernisation of Islamic boarding schools has resulted in a compounding of complexity in many of their activities which resulted in the demand for adequate management per the needs of institutional structures. In effect, many schools are

managed by forming Islamic foundations. Islamic boarding schools have also been known to partake in business ventures to support boarding activities. These changes, of course, have an impact on various management elements which adapts according to the requisites. One of the elements affected by the organizational change is financial management.

Previous Islamic boarding school financial management was generally carried out through traditional and simple book-keeping methods, namely by pen-on-paper income and expenditure recording techniques (Niati et al., 2019). It was then further developed into centralized management through foundations. With the need for organizational structure changes following increasingly complex operations and demands from interested parties regarding financial reports accountability, the schools are pushed to conform their financial reporting methods under a standard that stakeholders can accept (Sulistiani, 2019b).

One of the solutions offered came from a professional association (Ikatan Akuntan Indonesia/IAI), namely by establishing a standard that is applicable for Islamic boarding schools. In collaboration with IAI, Bank Indonesia had prepared a guidebook for the practice of Islamic boarding school accounting (IAI and Bank Indonesia, 2018). This guideline has been the benchmark for financial report making which is expected to meet the data needs of financial statement users and provide the framework for financial reports to achieve uniformity and acquire comparative level (Suherman, 2019).

Al-Mahali Islamic boarding school is located on Raya Puncak Avenue KM 77 Bhima Chakti, Kp Muara RT 04/05, Kopo Village, Cisarua District, Bogor Regency, 16750, Tlp (0251) 2281911, and was founded by KH. Rafe'I bin Mama H Sadian in 1975. Over time, the boarding school developed and changed its name to Auladul Mahali Foundation to address community needs and accommodate the terms of quality and quantity. Up until now, the Auladul Al-Mahali Foundation has been organizing formal education for junior and senior high school levels. The school's teaching staffs consists of *Ustadzs*, *Ustadzahs*, and administrators from graduates of Religious and Public Universities and Islamic Boarding Schools.

The Auladul Mahali Foundation is an Islamic educational institution that has the form and spirit of an Islamic boarding school. It operates under spiritual values and is not affiliated with political and non-political groups or organizations. The foundation has

distinguishable characteristics with unique traditions which are distinct from other formal institutions.

This distinction is not only concerning the method of education but includes other principal systems and patterns. The existence of the Auladul Mahali foundation amid society, especially Cisarua sub-district, Bogor, contributes as a medium for education and Islamic *da'wah* as well as to the intellectual life of the nation's young generation in accordance with the 1945 Constitution.

The school's mission is to improve people's lives through preaching and education in an integrated and balanced manner. The school's motto is: Educate your children as they will live in an era that is not yours. The following is the profile of the Chairman of the Auladul Al-Mahali Foundation.



Figure 1. Profile of the Chairman of Auladul Al-Mahali Foundation

PROBLEMS

Following the discussions and interviews with the board of the school chaired by Mr Jalaludin Almahali, it can be concluded that, at present, the schools are facing the following problems:

1. The school's finances are managed through simple book-keeping, which only records income and expenditure.
2. The school's managers have not yet developed skills on the basics of general accounting.
3. The school's managers do not yet have further insight regarding the recording of Islamic boarding school accounting-based financial reports in accordance with Statement of Financial Accounting Standards 45 (PSAK 45), Financial Accounting Standards for Entities without Public Accountability (SAK ETAP), and Shariah Financial Accounting Standards (SAKSyariah).

Therefore, the solution offered by the community service team regarding the problems faced by the Al-Mahali Islamic boarding school is to hold outreach activities in line with the following objectives:

1. Transfer of fundamental knowledge on financial management system

This session was held to provide insight into financial management and show the importance of financial management within an organizational entity. This knowledge sharing session was applied in the form of mentoring on the topic of financial management in organizations to provide the school's managers with some basic insights.

2. Transfer of accounting basics knowledge

The activity then focused on discussions regarding the introduction of accounting basics. This knowledge is useful as a basis for providing managers with some insights regarding modern financial recording. Knowledge of accounting-based recording is important considering that simple book-keeping, which only recognizes income and expenditure, is no longer sufficient for developed institutions with modern management.

3. Transfer of special accounting knowledge

After the presentation of basic accounting, the discussion continued with an introduction to Islamic boarding school accounting. Islamic boarding school accounting, when compared to basic accounting, generally has distinguishing aspects, namely a financial accounting standard that references the PSAK 45, which is specifically for the presentation of non-profit organisation accounting. It also refers to SAK ETAP, which is a special financial accounting standard for entities without public accountability and *Syariah* financial accounting standards.

With the identification of problems faced by the Al-Mahali Islamic boarding school, it is hoped that sharing knowledge through mentoring can provide insights to the managers and students regarding the demands of modern financial recording because book-keeping, which only involves simple income and expenditure records, are no longer sufficient when juxtaposed with an increasingly complex development of institutions.

The management of the Al-Mahali Islamic boarding school was conscious of these issues and took the initiative to hold outreach activities for its managers regarding financial accounting. The activities were then carried out in collaboration with a community service team from the Faculty of Economics, Pakuan University.

The service team not only explained the importance of financial management and financial reporting for Islamic boarding schools based on Indonesian Financial Accounting Standards but also took part in a series of other seminars, namely seminars on entrepreneurship. In the end, the decision to implement this SAK is in the hands of policy and decision-makers within the management of the Al-Mahali Islamic boarding school because there are no laws that compel Islamic boarding schools to apply this financial accounting standard (Romli, 2019).

IMPLEMENTATION METHOD

The implementation method is through knowledge-sharing carried out by providing mentoring to participants, particularly the school principals, treasurers or financial managers of Islamic boarding schools as well as some students. This activity was carried out beginning with community service preparation and planning for activity follow-up. The following are the stages of preparation for Islamic boarding school accounting mentoring activities carried out by the community service team:

1. Preparation

Representatives from the team coordinated with the Chairperson of the Auladul Al-Mahali Foundation in Cisarua after being contacted through Mr Jalaludin as the head of the boarding school management foundation to carry out the knowledge-sharing of Islamic boarding school accounting. Through the discussion, the schedule for survey and mentoring was determined.

2. Survey/Discussion

After discussions with all members of the community service team regarding the results of the meeting with Pak Jalaludin, the Chairperson of the Auladul Al-Mahali Foundation, the service team decided to conduct an initial survey to the school and discuss as well as follow up on the implementation of financial report mentoring, including exploration on any topics contained in the mentoring material form that's relevant to the needs and problems faced by the foundation.

3. Mentoring Activity

The activity was carried out in the Al-Mahali Islamic Boarding School Hall for 1 (one) day divided into three sessions, namely session 1 at 08.00 - 10.00 and session 2 at 10.00 - 12.00. Then the third session and discussion took place from 13.00 - 16.00.

4. Follow-Up

The follow-up of this activity was carried out with the aim of observing the extent of the participants' ability to understand the material that had been presented, and to confirm the possibility of implementing an Islamic boarding school accounting system and the readiness of the board of Al-Mahali School.

Afterwards, the methods of implementing outreach activities were explained in more detail by community service providers to deliver more insights into financial management based on Islamic school accounting in conformity with PSAK 45, SAK ETAP, and SAKSyariah. The steps taken in this service activity after conducting surveys and interviews with the board of the Al-Mahali Islamic Boarding School are as follows:

1. Training in the form of mentoring on Islamic boarding school accounting system

This activity was carried out in the Al-Mahali boarding school hall. In this method, the counsel providers divide the session into three with the first session delivering materials related to organizational financial management, followed by the provision of knowledge that delivers insights on the basics of general accounting to managers and students as an introduction to Islamic boarding school accounting material. After the materials were delivered, the mentoring then continues to the third session by delivering materials on the special characteristics of Islamic boarding school accounting which is related to foundation accounting that requires distinct treatments (Lubis and Ovami, 2019). These topics were given with the hope of providing knowledge and as the basics for future applications.

2. Discussion session

The Discussion Session was held in the Al Mahali Islamic Boarding School Hall as well and was still attended by the head of the foundation, school principals, treasurers, and the school's financial managers. This discussion method aims to identify the obstacles and problems faced by the school relating to the recording and preparations of financial reports. After they were identified, the managers can hopefully determine the necessary steps to take regarding the possibility of consistent step by step application of Islamic boarding school accounting within the financial management of the institution.

3. Follow-up

This activity was held in response to and to follow up on the application of Islamic boarding school accounting by providing examples of organisational financial reports

consisting of financial position reports, activity reports, cash flow reports and notes on financial statements. The hope is that the school's administration can emulate these examples.

RESULTS AND DISCUSSION

Several studies on the application of Islamic boarding school accounting have found that the Islamic boarding school accounting system has not been optimally implemented by local Islamic boarding schools (Suherman, 2019, Lubis and Ovami, 2019, Niati, et al., 2019, Sulistiani, 2019b). Meanwhile, Islamic boarding schools have developed in such a way as to meet the challenges modern demands such as accountable financial reports because today's boarding schools have a role and responsibility towards not only internal parties but also external parties such as the general public (Sulistiani, 2019a).

Research by Murdayanti and Puruwita's (2019), with a research sample of six Islamic boarding schools in JABODETABEK and 116 respondents consisting of employees, found that human resource competence has a positive effect on the accountability of the schools. Therefore, the Chairman of the Auladul Al-Mahali Foundation took the initiative to share knowledge through mentoring which was held in the Al-Mahali Islamic Boarding School Hall.

This was done specifically to provide insights for the school's administrators. Because, in line with the research conducted by Rachmani (2020) on ten Islamic boarding schools in Pekalongan Regency, it shows that the knowledge possessed by the school's managers will relate to the presentation of Islamic boarding school financial reports. The following is a documentation of the initial survey and the handover of the collaboration certificate between the community service team and the Chairman of the Auladul Al-Mahali Foundation.



Figure 2. Initial survey and handover of cooperation certificate

Community Service Activities at the Al-Mahali Islamic Boarding School in the form of mentoring, lectures and discussions were held on Thursday, September third, 2020, with participants from the boarding school's management and several students. The problem faced by Islamic boarding schools so far is the lack of understanding that, in preparing the financial statements of the foundation, there are certain rules that must be followed if they intend to manage them in a modern way and in accordance with applicable accounting standards to increase the accountability of financial statements. To provide solutions to these problems, training was held in the form of mentoring, starting from organizational financial planning, the basics of accounting and non-profit accounting specifically for organizations that are structured as foundations. The following is the mentoring material and documentation of the mentoring initiation:

Table 2. Islamic boarding school accounting mentoring materials at Al-Mahali Islamic Boarding School

No.	Session	Material
1	First	Importance of financial management
2	Second	Basic accounting
3	Third	Islamic Boarding School Accounting (PSAK 45, SAK ETAP, SAKSyariah)
4	Discussion	<i>Sharing</i> , questions and answers



Figure 3. Opening of mentoring activity

The results of the community service activities at the Al-Mahali Islamic Boarding School are as follows:

1. Transfer of fundamentals of financial management system

The implementation of activities begins by providing knowledge on good financial management for businesses and non-profit organizations such as Islamic boarding schools and foundations. The results of this activity provided the participants with the insight that an organization cannot effectively run without good financial management. For an organization to survive long-term, (going concern concept) it must be supported by good management, one of which is through good financial management. Likewise, modern financial management must provide clear information on the separation or relationship between owner and manager (entity concept).

2. Transfer of accounting basics

After providing knowledge on the importance of financial reporting, the next step is to introduce the basics of accounting. This knowledge is deliberately given in advance considering that the subject of accounting is still considered new in the Al-Mahali Islamic boarding school. It is important to introduce basic accounting so that participants understand how the basics of accounting should be done when referring to accounting equations. The result was that participants showed interest in learning more about accounting, even when the discussion and question and answer sessions had not yet started. Some participants actively expressed their curiosity by asking and consulting.

3. Transfer of special accounting knowledge to Islamic boarding schools

This session was specifically intended for the board of the Al-Mahali school, but because some of the students showed interest, this session was not only attended by administrators like the previous sessions but also by several students. The material presented in this session was more focused on the management of Islamic boarding school accounting. Because these schools, as well as foundations that manage Islamic boarding schools, are intended to be non-profit and as a public service, the accounting applied also adjusts to the special accounting treatment for non-profits, namely using PSAK 45, SAK ETAP, and SAKSyariah as guidelines. In this session, it was introduced how, for example, institutional assets are bound either temporarily or permanently. Regarding the treatment of *waqf*, the result shows that management was not only interested in knowing more but also had the intention to apply it in their financial management activities. The managing chairman submitted

a request for similar events to be held again in the future and for community service providers to accompany its implementation.



Figure 4. Basic accounting and Islamic Boarding school accounting mentoring activities

Overall, knowledge sharing activities through mentoring on Islamic boarding school accounting have been going well. Participants are enthusiastic about the information delivered by the service team. Even after this mentoring session, the school's manager proposed another similar activity to be held as a follow-up, especially concerning assistance in the application of Islamic boarding school accounting. The hope is that in the future, Al-Mahali Islamic boarding school will have adequate accounting data and be able to keep up with the times, in line with the research of Suharni and Sari (2019) that a good accounting information system will be able to support higher-quality decision making in line with the changing times.

CONCLUSION

Islamic boarding schools are identified as a place for religious studies. However, these schools have expanded their scope into various other subjects. Other general fields of study have also been provided. Thus, the management needs for Islamic boarding schools that had attained a more complex level of operations are also adjusted to include financial management. Islamic boarding school accounting provides an answer to this challenge by establishing a standard that can standardise the formats these school's financial reports. Al-Mahali Islamic boarding school is also aware of this challenge. Along with the demands of the times and technology, the school took the initiative to accommodate mentoring sessions regarding knowledge-sharing of Islamic boarding school accounting system. Through collaboration with the community service team of the Faculty of Economics, Pakuan University, mentoring on Islamic boarding school financial reporting went well and smoothly and even led to enthusiasm for the implementation of Islamic boarding

school accounting based on PSAK 45, ETAP, and SAKSyariah. The school's managers also hoped that there will be further assistance to follow-up on the results of this outreach activity. As the old saying goes, there is no ivory without cracks, and this program is no different. There are several shortcomings and obstacles faced during its implementation. Careful planning is suggested for future activities and monitoring and evaluation forms can also be utilised to determine whether the implementation of the Islamic boarding school accounting system is optimal.

ACKNOWLEDGEMENT

With the completion of this article, the community service team would like to thank Al-Mahali Islamic Boarding School for the opportunity to carry out community service for lecturers from the Faculty of Economics, Pakuan University at the Al-Mahali Islamic boarding school. The community service team would also like to thank all of the teams involved in the completion of this Community Service (PKM). Additionally, all activities were carried out with health protocols in mind.

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Original Title:

Pemberdayaan Pengurus Pesantren Al-Mahali Melalui Pengelolaan Keuangan Berbasis Standar Akuntansi

Abstrak. Pesantren memiliki peran penting di Indonesia tidak hanya dalam mengembangkan ilmu keagamaan tetapi juga dalam pembangunan karakter bangsa. Dengan jumlah mencapai 26.000 pondok di tahun 2018, dan santri sekitar 4 juta jiwa, pesantren di Indonesia menjadi salah satu lembaga pendidikan yang turut berperan serta dalam pendidikan. Bahkan, pada perkembangannya pesantren juga memiliki peran dalam pembangunan perekonomian. Tetapi dalam pengelolaan keuangannya sebagai lembaga pendidikan, masih banyak pesantren yang mengelola keuangannya dengan pencatatan yang sederhana. Sehingga kondisi ini tidak lagi memadai untuk memfasilitasi perkembangan lembaga. Pesantren Al-Mahali sangat menyadari akan tantangan ini. Sehingga pesantren Al-Mahali berinisiatif untuk menyelenggarakan *sharing* ilmu mengenai pencatatan keuangan yang berbasis standar akuntansi keuangan (PSAK 45, SAK ETAP, dan SAKSyariah) bekerjasama dengan Fakultas Ekonomi, Universitas Pakuan. *Sharing* ilmu ini diselenggarakan dalam sebuah kegiatan pelatihan akuntansi berbasis SAK untuk para pengelola keuangan pesantren Al-Mahali dan para santri umumnya sebagai bekal untuk membuka wawasan mereka. Hasilnya pelatihan terlaksana dengan baik dan lancar serta disambut dengan semangat oleh seluruh warga pesantren. Bahkan ke depan direncanakan akan diselenggarakan sesi pendampingan dalam penerapan SAK sebagai tindak lanjut dari kegiatan ini.

Kata kunci: Pesantren, laporan keuangan, Standar Akuntansi Keuangan

BATMAN RIBONE (Batik Malangan Triple Bottomline) Implementation Triple Bottomline for Small Medium Enterprise (SME) in Malang Regency

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Received: 26 November 2020 – Revised: 6 January 2021 - Accepted: 8 January 2021

Abstract. Batik Malangan craftsmen SMEs need a presence in the world of business development. The main problems faced by batik SMEs are 1) lack of good management which covers Planning, Organizing, Actuating and Controlling (POAC) as the focus of management implementation within the context of developing Batik Malangan products, 2) lack of entrepreneurial funds, 3) lack of Batik Malangan socialization (marketing), owing to the lack of web and social media presence 4) Not having financial reports, especially reports within the framework of Triple Bottom Lines (Sustainability Report). The possible solutions are in the form of assistance in the preparation of management procedure systems and the establishment of a marketplace specializing in batik products of Malang. The methods used are in the form of mentoring and training on the use of the procedure system, and the application of a web-based marketplace. The results of this community service, with the existence of Batman Ribone standard operating procedure (SOP), which contains a production planning SOP, SME owners have become increasingly aware of the importance of production planning. The existence of this web-based marketplace increased the number of customers by up to 20% and has made it easier for them to access Batik Malangan products.

Keywords: Standard Operating Procedure, *Batman Ribone*

Citation Format: Amerieska S., Kartiko, G., Nugrahani, N., Wijayanti, R., & Nikmah, F. (2021). BATMAN RIBONE (Batik Malangan Triple Bottomline) Implementation Triple Bottomline for Small Medium Enterprise (SME) in Malang Regency. *Journal of Community Practice and Social Welfare*, 1(1), 48-62.

INTRODUCTION

In 2014, the conception of Malangan Bambu Kenanga Batik Craftsmen Group begun in Turen Village. It was initiated by Widjayati, who had the determination and motivation to develop a promising business venture in her area by starting a Batik Malangan business. The business developed rapidly within the next five years. In her efforts, she mobilized the local community to participate in the development and improvement of family economy. They showed enthusiasm for her request. Based on a preliminary survey conducted by the community service team, on average they can process 20 to 50 pieces of batik. The amount of raw batik material that is processed daily varies greatly and cannot be predicted with certainty being that the process of making Batik Malangan is demand dependent. The workforce involved is on average 2 people for each craftsman (Rustiyaningsih, c 2019). The production process of each craftsman has something in common. The steps for Batik production in Turen Village, Malang Regency is as follows: 1) The fabric/batik is prepared for processing 2) *Penyorekan*, which is the process of tracing or making patterns, is applied 3) *Pencantingan* is a process carried out with wax using a tool called a *cangting* to trace patterns that had previously been sketched onto the fabric 4) *Nembok*, namely the process of covering with wax the parts that are to be kept undyed 5) dye-bathing/colouring, which is the process of dyeing fabric by dipping it into liquid dyes to get the desired colour 6) *Pengerokan* is the process of removing wax using a plate metal scraper 7) *Nglorot* is a process where the dyed cloth is boiled in hot water to remove the wax layer.



Figure 1. Production Process of Batik Malangan

Management Aspects

In general, the management systems of Bambu Kenanga Batik craftsmanship ventures are very simple and conventional, resulting in a difficulty to develop into larger businesses. The Bambu Kenanga craftsmen group conditions are detailed in table 1.

Table 1. Management Data of Bambu Kenanga Batik Craftsmen

No.	Conditional Aspects	Bambu Kenanga Batik Group
1	Business age	5 years
2	Raw material Stock	Owned Stock is limited
3	Crafting Method	Crafted based on order or demand
4	Packaging	Nonexistent
5	The existence of a user manual	Nonexistent
6	Promotional and marketing methods	Conventional and <i>mouth to mouth</i>
7	Quality Control	Not yet implemented
8	Funding	Not enough funding
9	Financial accounting	Not done

Condition of management aspect: 1) The marketing system still relies on a conventional word-of-mouth method 2) There is no batik stocking system 3) Quality control has not been handled properly 4) There is no organized book-keeping.

Production Aspect: Up until today, the Malangan Bambu Kenanga Batik Craftsmen group still hasn't applied any acceptable management system on the scopes of Planning, Organizing, Actuating and Controlling (POAC). This issue is the focus for management implementation regarding the development of Batik Malangan products (Nindita et al., 2018). The following is the production data of the Malangan Bambu Kenanga Batik Craftsmen group.

PROBLEMS

The Malangan Bambu Kenanga Batik Craftsmen group has shown consistency and enthusiasm in developing Batik Malangan, but the group has some problems to solve. These problems, based on the observational survey results and interviews with the owners of the Kenanga Batik SME (Small, Medium Enterprise), are grouped into two main aspects, namely:

1. Business management problem

The limitation of knowledge about business management causes this community run conventional business management. One of the backgrounds might be the business of this community run from solidarity community or family business, the opposite of professional

ones. According to Warnaningtyas (2020), the business should start with professional and profitable management.

2. Problems related to marketing technology/distribution

The Bambu Kenanga Batik Malangan Craftsmen group has marketing problems that often plague small business owners/home industries. To them, production is not the main obstacle. It is how their products can penetrate the market. This is the main obstacle that is affecting most of the small industry players. Generally, the micro and small business products are in great demand by local and even foreign consumers, as evidenced by every exhibition that micro and small entrepreneurs had participated in where their merchandises are often sold-out. This relationship is often temporary (Warnaningtyas, 2020) as no further purchases are made to sustain their business. Several problems can be observed, namely:

- a. Most micro and small entrepreneurs are product-oriented, not consumer-oriented. Most prefer to make products according to their tastes and are often satisfied with the products they produced without adjusting to consumers' preferences (Waluyo et al., 2019).
- b. Many micro-business entrepreneurs view marketing as a luxury, resulting in many of these products not receiving any advertising treatment on the aspects of product design, packaging, and promotion.
- c. There is a misunderstanding regarding micro-business marketing techniques where not every aspect of marketing is applied. For example, branding should not be a concern for micro-businesses which should focus more on product identifiers.
- d. Marketing knowledge is still lacking, hence why micro and small-business entrepreneurs only apply traditional sales methods (Arifin, Muasyaroh, Prasetya, & Samsiyati, 2020).
- e. Many shops are not willing to accept product placement from micro-businesses as they are considered hard to sell and a waste of space.

3. Funding aspects

The most common problem faced by MSMEs (Micro, Small, Medium Enterprise) is limited funding. MSMEs may have many ideas for business development but were unable to execute them due to the lack of funds (Nindita et al., 2018). If traced back, many

MSMEs have difficulty obtaining additional funding from financial institutions due to unmet requirements.

IMPLEMENTATION METHOD

This section describes the methods used to solve the problems. Based on observations, the appropriate implementation method of this community service is through the following: (as in Figure 2)



Figure 2. Implementation Method Diagram

- a. *Team building* The formation of a team in community service activities aims to make it easier to coordinate according to the area of expertise of existing team members. The Batman Ribone community service team (PkM) consists of five personnel who have expertise in law, marketing management, accounting, management accounting and taxation so that with the expertise of these team members can help implement PkM and can provide solutions to partner problems with knowledge and the experience of each personnel.
- b. *Formulation of goal.* The formulation of PkM Batman Ribone's goals is carried out to understand the implementation map that will be carried out according to the target and the achievement of the solutions that will be given to partners. The formulation of PkM's goals is divided into two, namely business management, which will provide solutions to problems in management, production and economic aspects based on the Triple Bottomline (Profit, People and Planet). Meanwhile, the second formula

- concerns the aspects of marketing management which formulates the form of marketing batik products using technology.
- c. *Stakeholder identification*. The identification of stakeholders here is a mapping of the parties related to the partners and the 'PkM Kemitraan' team. After being identified, it was found that there were several stakeholders who supported this activity, namely the Turen village government, which was believed to have a role in community empowerment in the village of Turen as well as supporting the PkM activities carried out by the team. Then the village-owned enterprises (BumDes) which has a role to provide business capital for MSMEs in a village.
 - d. *Analysis & review of demands*. Analysis PkM partner socioeconomic data from preliminary surveys as the basis for formulating the implementation of PkM activities. As for the needs analysis, it is more based on what method is suitable to be carried out when it will provide a solution to the problem, matters related to infrastructure in the form of an LCD then some materials to be introduced to the batik industrial waste treatment. From our team, we listed a list of the needs needed starting from the permit for PkM activities during the Covid-19 period.
 - e. *Mediation*. Mediation is used for events in which the activity's trustee places itself as a mediator for the parties concerned and addresses community issues collectively.
 - f. *Science & technology simulation*. Science technology simulation is used for the activity of informing the resulting product in the form of Batman Ribone standard operating procedures and a marketplace for selling batik products. This activity is intended to explain something that cannot be done in real time.
 - g. *Science & technology substitution*. This activity offers new science and technology that is more modern and efficient than previous science and technology. Namely in the form of Batman Ribone standard operating procedures and a marketplace for selling batik products.
 - h. *Advocacy*. Assistance in the use of *Batman Ribone* SOP and website-based marketplaces. Advocacy aimed at partners to improve organizational management governance, entrepreneurial motivation and business planning and proposals. The training is intended so that partners have the expertise (skills) from the aspect of business activities whose solution has not been resolved in the consulting approach. In this approach, it is carried out after determining problems that require follow-up training from the results of consultations on all aspects of business activities, the method is

called problem solving so that partners can have an increase in the production of independent and efficient masks that use environmentally friendly basic ingredients (natural dyes).

- i. *Review & evaluation.* The design of implementation and evaluation methods to be carried out (process evaluation, final and follow-up).
- j. *Define new needs & priorities.* After conducting the evaluation stage of the implementation of PkM activities, there are several things that need to be improved, both the service method carried out and the problems outside the original target. This is a challenge and an opportunity for the service implementation team to be able to find new targets as a basis for carrying out further service activities.

RESULTS AND DISCUSSION

Implementation Process

PkM Batman Ribone is a community service program in partnership between State Polytechnic of Malang (Polinema) and Batik Malangan SME. The team initiated the implementation of batik businesses management in Malang to spread awareness on the importance of the *Triple Bottomline* namely *People, Planet, and Profit* in running the Batik SMEs.

Batman Ribone is an acronym for Batik Malangan Triple Bottomline which is an Standard Operating Procedure (SOP) for the management of the Batik Malangan SMEs that emphasizes the importance of the *People, Planet and Profit* aspects within the operations of Batik SMEs.

The results achieved are divided into three aspects as mentioned in problems subsection. However, the discussion covers business management and marketing (distribution) aspects.

1. Aspects of Business Management

In this aspect of business management, the team created a business management operating procedure (SOP) in the form of business management procedures in the economic aspect, production related to environmental conservation and social aspects (Riduwan & Andayani, 2018). The following is a form of the Batman Ribone SOP compiled by the team in order to understand of the business process in the Batman Ribone SOP:

- a. Profit aspect (economy): Batik Malangan SME produces batik in the form of hand-written batik, silk and printed batik. The various patterns of batik in Batik Malangan SME have developed a lot in their development. In addition to the motifs which are standard motifs, there are also many new motifs which are the intellectual work of Batik Malangan craftsmen. In order for this Batik Malangan SME to run on the right path, an SME Batik entrepreneur can run the SOP of Profit by understanding this Profit aspect calculating how much business capital is needed (Kurniawan, 2017) (Swainson & Mahanty, 2018), where the capital is obtained, and how the financial planning including budgeting plan, cash flow, and so on.
- b. Social Aspects (people): The second SOP Batman Ribone is community empowerment. This is a conceptual and development agenda that supports community capacity. The expected goal in this empowerment is to create an independent community life (Warnaningtyas, 2020), be it in the fields of education, economy, or also in the industrial sector. Batik SME is one of the media and facilitators of community empowerment (Sibarani, Sipayung, & Supratman, 2020) (Swainson & Mahanty, 2018).
- c. Environmental Aspects (Planet): The introduction to the use of natural dyes began with training on making dyes from natural ingredients based on the SOP for making natural-colored batik. Then the wastewater treatment plant (WWTP) was built as a pilot for the surrounding MSME (Peng, Zheng, Wei, & Elahi, 2020). To treat batik-making wastewater, the wastewater is flowed to the wastewater installation through the inlet pit which then goes into the sediment pond. In this tub, the waste will coagulate and flocculate. This process is carried out by adding a certain amount of coagulant chemicals such as alum and polyaluminium chloride (PAC) to the waste accompanied by stirring so that it will produce floc (solids of large size) which will settle due to the influence of gravity (Warsito, 2018). The water is then flowed into the filtration tub which consists of three tubs, each containing zeolite, palm fiber, and fine sand (Pujotomo, Nugroho, & Sihombing, 2019). After going through the filtration stage, the water is poured into the last tub for disinfection, to prevent microorganism contamination by adding disinfectants, such as chlorine and hypochlorite (Song, et al., 2019). Only after going through all these stages will water flow into the environment. With the construction of this WWTP, the aesthetics of the surrounding environment are preserved, and the unpleasant aroma is lost.

Table 2 indicates the evaluation process consist of indicator criteria, success criteria, and instruments.

Table 2. The Batman Ribone Evaluation Mode

Aspect: Economy (Profit)		
<i>Indicator Criteria</i>	<i>Success Criteria</i>	<i>Instruments for Evaluations</i>
a. SOP and book of governance of organizational management books.	a. There is an increase in knowledge and capabilities of business management governance management of the group of batik artisans in Malang Bambu Kenanga.	a. Able to make and use SOPs and Management Books for management books of the Batik Malangan craftsmen group, Bambu Kenanga
b. SOP of standards and measures of entrepreneurial motivation.	b. There is an increase in knowledge and abilities of standards and measures of entrepreneurial motivation.	b. Able to create and use SOP and entrepreneurial motivation measures.
c. Have a business plan proposal.	c. There was an increase in knowledge and ability to make business planning proposals.	c. Able to make and use a business plan proposal to raise funds/capital.
d. Have a capital access database.	d. There was an addition to the capital access database.	d. Able to create and use capital access database.
Aspect: People (Social)		
<i>Indicator Criteria</i>	<i>Success Criteria</i>	<i>Instruments for Evaluations</i>
a. Database link or partner network.	a. There is an increase in the ability and skills to create database links or partner networks.	a. Availability of database link or partner network.
b. Network (network) with government agencies /private.	b. There was an increase in the ability and skills to network with government/private agencies.	b. There was an increase in the ability and skills to network with government/private agencies.
c. Reliable and able to operate a web site/social media.	c. There was an increase in the ability and skills to operate a web site/social media.	c. There was an increase in the ability and skills to operate a web site/social media.
Aspect: Planet (environment)		
<i>Indicator Criteria</i>	<i>Success Criteria</i>	<i>Instruments for Evaluations</i>
a. Independent and efficient Batik Malangan (material of newsprint/cardboard and the like) which is environment friendly.	a. There has been an increase in the ability and skills to make independent Batik Malangan and efficient which is environment friendly.	a. Able to make Batik Malangan competitive and efficient as a source of income/prosperity for themselves, families and groups of batik artisans in Malang Bambu Kenanga.
b. Reliable and able to organize workers/members of the Malang Bambu Kenanga batik craftsman group and the surrounding community as a batik center for Batik Malangan as part of the Corporate Social Responsibility (CSR).	b. There was an increase in the ability and skills of organizing the workforce/members of the batik craftsmen group and the surrounding community as the center for Batik Malangan.	b. Able to organize the workforce/members of the Malangan Batik craftsmen group and the surrounding community as part of the Corporate Social Responsibility (CSR).

In addition to the PkM team preparing SOP, they also prepared a continuous report of Triple Bottomline opportunities and benefits of SMEs in conducting sustainability. It is interesting to observe the opinion which states that CSR in large companies must be based on stakeholder theory, while CSR carried out on SMEs must be based on the concept of social capital (Nindita, et al., 2018). This is very interesting to observe because the interests of companies in large industries and SMEs are very different. Large companies carry out CSR activities because they require strong legitimacy from all stakeholders so that the sustainability of the company's business can continue. Some literatures also explain that sometimes the motivation of large companies in carrying out CSR is just an image. In (Waluyo, et al., 2019), the implementation of CSR can be effective and is more than just an activity for imaging company management and concludes that in some ways SMEs can take.

The method of implementation for this PkM activity uses a participatory method approach which provides instructions on the use of Batman Ribone SOP. The activity is in the form of mentoring and is intended for the improvement of participants' governance of organizational management, entrepreneurial motivation, and business planning proposals (business plan). Figure 3 illustrates the socialization of SOP event.



Figure 3. Socialization of Batman Ribone SOP

Training approach was carried out after determining the problems that require follow-up trainings obtained from the results of consultations on all aspects of business activities. This method was called *Problem Solving* for the purpose of increasing partner's independent and efficient production of masks using environmentally friendly raw materials (natural dyes) (Warsito, 2018).

Partner assistance was intended for the application of the results of consultation and training, where the team conducts evaluation and assistance in applying all aspects of business activities to help partners determine and decide the best strategies for handling obstacles. This is done to help partners build partnerships or collaborations with both government and private agencies and gain investment/donor/sponsorship and the development of social communication and promotion. Benefits of the activity: The benefits of this activity were communicated by one of the leaders of the batik group, Mr. Ali Widodo, he said:

“ that initially, the business management carried out so far has already been referencing the Triple Bottomline. Despite this, the implementations were not carried out continuously, such as in the use of natural dyes where the batik waste management process would sort out hazardous wastes or not”.



Figure 4. Sharing evaluation results of PKM Implementation

With the existence of the Polinema PkM Team, Mr. Ali felt greatly aided by the Batman Ribone SOP instructions, namely on how to manage waste naturally and economically. On the other hand, Mrs. Ima, as a fellow owner of a Batik Malangan SME, also presented Batman Ribone SOP to locals on how the social process empowers the community by encouraging them to join her batik business venture.

2. Marketing and Distribution Aspects

In order to provide solutions for the marketing and distribution aspects of the PkM partnership team, Polinema created a website-based marketplace with the name Jomliki Mart, the website address contains contact information includes cell phone numbers,

Whatsapp, Instagram, Facebook, and Telegram (Arifin, et al., 2020). The website illustration as in Figure 5. The payment feature provides prospective buyers with a variety of payment methods. Payment can be made in person, or via mobile banking or other online payment applications (Kristanti, 2013). The shipping charge feature is a delivery feature which provides logistics delivery services.

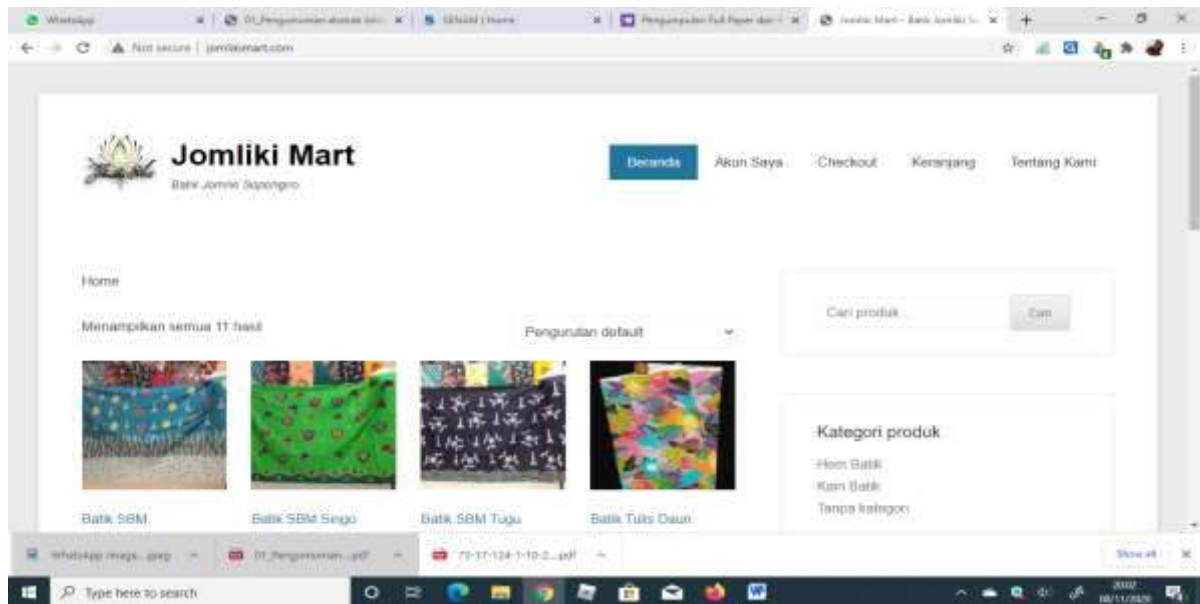


Figure 5. SME web marketing through Jomlikimart.com (online per January 8, 2021)

Table 3. The Conclusion Remark

No.	Scope of Problem	Offered Solutions	Output Target	Outcome Indicators
1.	Business Management Aspects	The use of recording systems ranges from <i>Triple Bottomline</i> based production planning, production, and marketing.	Implementation of one unit Operating Sistem Procedure (SOP) (Batman Ribone)	Improvements of production planning and production quality.
2.	Marketing Technology Aspect/Distribution	Marketing of Batik Malangan SME using technology in the form of websites and social media,	Websites in the form of marketplace, and ownership of social media account, Instagram.	20% increase of customer numbers
3.	Funding Aspects	The addition of electric stoves to increase production capacity.	Four units	20% increase of customer numbers

One of the solutions offered in this activity is the creation of an online-based Malangan Batik marketplace application. The online application, named *Jomliki Mart*, has several features that simplify the process of online buying and selling. These features includes information on Malangan Batik products. Seller contact information feature for prospective buyers. Table 3 conclude the results of this community services.

CONCLUSION

The implementation of Batman Ribone PkM provides a view for what is to come for the PkM Team in providing business management assistance using technology. The SOP manual will be implemented through the Internet of Things. It is hoped that SMEs can easily take advantage of the SOP. As a follow-up, the PKM program will also continue to assist budding entrepreneurs in solving problems effectively. Additionally, batik craftsmen partners which are household names such as Batik Bambu Kenanga and Batik Blimbing will still be involved in experience sharing and exhibitions with other partners. The team would also conduct periodic evaluations of partners' Success in running new or developing businesses.

ACKNOWLEDGEMENT

The team would like to thank the State Polytechnic of Malang for funding the PKM Program, the Batik Bambu Kenanga Turen for a willingness to become a partner in this PKM program, as well as the PKM members and Malang State Polytechnic accounting students.

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Original Title:

BATMAN RIBONE (Batik Malangan Triple Bottomline) pada Pengrajin Batik Bambu Kenangan Kabupaten Malang

Abstrak. UKM Pengrajin Batik Malangan, perlu eksistensi dalam pengembangan usaha. Adapun masalah utama yang dihadapi UKM batik adalah 1) belum memiliki tatakelola manajemen yang baik meliputi Planning, Organizing, Actuating, Controlling (POAC) menjadi fokus implementasi manajemen dalam rangka pengembangan produk batik Malangan, 2) minimnya dana kewirausahaan, 3) minimnya sosialisasi (pemasaran) batik Malangan karena belum memiliki web dan medsos, 4) belum mempunyai laporan keuangan khususnya laporan keuangan yang berbasis *Triple Bottom Lines* (laporan keberlanjutan). Solusi yang ditawarkan berupa pendampingan penyusunan sistem prosedur manajemen tata kelola dan pembuatan marketplace khusus produk Batik Malangan. Metode yang digunakan berupa pendampingan dan pelatihan penggunaan sistem prosedur dan pengaplikasian penggunaan marketplace berbasis website. Hasil pengabdian ini dengan adanya standard operating procedure (SOP) Batman Ribone yang didalamnya terdapat SOP perencanaan produksi maka para pelaku UMKM semakin menyadari pentingnya perencanaan produksi dan adanya marketplace berbasis website ini berdampak terdapat peningkatan 20% jumlah pelanggan, yang mana mereka lebih mudah mengakses produk-produk Batik Malangan.

Kata kunci: Standard Operating Procedure, Batman Ribone



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9 772774 601004

p-ISSN : 2774-6011



9 772774 634002

e-ISSN : 2774-6348