

Marketing Promotion Finance and Accounting System in Banana Chip and Peel Community Micro Business Bandung

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Abstract

The banana chip and peel community micro business in Bandung needs help in marketing promotion and financial management despite the high nutritional potential of banana peels. This initiative aims to enhance local micro-businesses' marketing strategies and financial practices by empowering community members with the necessary skills and knowledge. Utilizing a community-based research (CBR) method, the project involved focus group discussions, interviews, and marketing training seminars to identify obstacles and promote product innovation. Participants were taught effective marketing techniques and financial accounting practices, including cash flow management and profit-loss reporting. The results demonstrated a significant improvement in business stability and sales performance, with participants adopting diverse product offerings such as cheese and chocolate-flavored chips. Community engagement played a crucial role, ensuring strategies were culturally relevant and fostering a sense of ownership among participants. In conclusion, this initiative successfully applied theoretical frameworks to enhance the economic viability of local micro-businesses. By integrating effective marketing, sound financial management, and community participation, the program empowered entrepreneurs to innovate and sustain their enterprises, ultimately contributing to the region's economic development. Future efforts should build on these principles to support local businesses further.

Keywords

Accounting System; Banana Chip Peel; Finance; Marketing Promotion.



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1. INTRODUCTION

Problem Marketing promotion and recording Accounting Banana micro business fruit & skin make a community. Most of these bananas have yet to be utilized optimally. Banana tropical fruit has potential (Mogale & Malatji, 2022). Banana fruit blossoms processed foods and become processing waste. Peels contain 18.5% carbohydrates, 68.90% water, and various vitamins. With technology, banana peels nutritional value and generate high income (Blagojevic et al., 2021).

Global market demand for products that have economic value and are environmentally friendly is increasing, including bananas. Banana peels, as a nutritious raw material, can be made into various chips, including chocolate, milk, waste filters, electricity generators, and fertilizer (D'Cruze et al., 2021). Country big banana plantations chips directly tend to have a low price and cannot be stored long after harvest because they will quickly ripen, leading to spoilage (Hildenbrand et al., 2018). For this reason, it is necessary to diversify products through processed bananas such as chips. Until now, banana skins have only been thrown away and become waste, but they still contain sufficient nutrients and can even be used as therapy for certain diseases (Ratta et al., 2021). So that the nutrients are not wasted and the public can enjoy the benefits of banana peels. With a little technology and money, it turns out that banana peels are processed into banana chips (Hemalatha & Visantini, 2020). Departing from the potential for easily obtained, it is a provision to provide entrepreneurial skills to sell bananas. The capital of the commodity improves the community's economy (Macdonald et al., 2021).

The level of processing of banana peels in Indonesia is still low, so most of the banana peels are thrown away without being processed on the market. This low utilization of banana peels is a serious problem because apart from reducing the economic value of banana peels, it also causes negative economic and environmental impacts such as water and increased risk of fire (Ali et al., 2021). According to data from the Indonesian Central Statistics Agency, Indonesian banana production has an upward trend in 2022 in 5 regions in Indonesia. The West Java region, which is the 3rd largest producer of bananas in Indonesia, includes Bandung and other Regencies. The condition of Banana partners is that they have yet to be able to create better marketing. West Java banana products are considered very good quality compared to other regions because banana peels originating from West Java grow in areas with suitable climate and soil conditions for the growth of banana trees. We can also process banana peels into delicious chips. Banana peels are a by-product of using bananas and can be used as snacks, such as banana peel chips. Even though banana

peels are a by-product, their nutritional content is no less than the fruit's. Banana peels contain fiber and are high in vitamins C and B, calcium, protein, and carbohydrates (Gedefaw et al., 2015). Innovation related to the shape and taste of chips. Shape innovations include honeycomb, elongated, slanted, rounded, slanted, and serrated, while flavor innovations include cheese, chocolate, and savory. Peels can function as a resource to produce innovative products and add value and economic opportunities (Indrawati & Kuncoro, 2021). Efforts to increase the economic value of banana peels include communicating through outreach to the community and parties who will provide benefits and developing peel processing technology for more innovative bananas (Evans, 2018). The implementation objective is to help in creating a promotion for the final report. The subdistrict has the majority of s in 1 group of 9 people headed by one chairman. Problems that occur in Marketing Promotion result from sales, so the negative problem is that they cannot manage their finances well (Arli et al., 2015), so their business is unstable. As a result of community service, some Cultivating Banana Peel and Chips have yet to be able to sell due to a lack of marketing promotion and constraints in marketing their products. Scheduled assistance is needed to overcome the problems of the Sukawarna sub-district.

This service aims to identify various challenges and obstacles to community needs in improving marketing strategies for bananas that are beneficial and sustainable. Maximize the potential value of marketing. There will be increased knowledge about marketing strategies for banana peels and chips. Waste can be applied to support the creative economy (Stephenson, 2023). Partner participation in implementing the program is providing locations and participating in the planning and procurement process. Partners provide facilities and infrastructure through consumption during seminars and other supporting tools such as brochures, backdrops for socialization during activities, and online marketing media coverage. The processing of banana chips is a suitable business for community groups to foster the economic independence of village communities (Ainis Rohtih et al., 2023).

The primary objective of this community service initiative is to enhance the marketing strategies and financial management practices of local micro-businesses focused on banana peel and chip production. Additionally, we aim to empower community members with the knowledge and skills necessary to innovate and diversify their product offerings, thereby increasing their competitiveness in the market. This initiative is expected to significantly improve the economic viability of local micro-businesses by fostering better marketing practices and effective financial record-keeping. As a result, community members will benefit from increased sales

and profit margins and gain sustainable entrepreneurial skills that contribute to the region's overall economic development.

2. METHODS

This community service utilizes the Community Based Research (CBR) method, a participatory approach to foster collaboration between researchers and participants. This collaboration aims to yield comprehensive findings and transform research outcomes into actionable solutions (Miskiyah et al., 2023). The method involves conducting Focus Group Discussions (FGD) with the community to pinpoint various strategies for addressing their issues. Ultimately, these alternative approaches will be employed to resolve community challenges. First Personal approach with a 25-person Village with nine micro businesses, second Interview, FGD observations and outreach, marketing training seminar, technology tester tools are tools that are applied with various innovations in chocolate, milk, etc, assistance for s through clinical training sustainability users to create strategies.

Table 1. Problems in the field of marketing and step-by-step methods

Problem	Solution	Method	The steps
Marketing Promotion and Implementation of Marketing and Accounting	Marketing Promotion Improve and be able to make financial reports	Training and empowerment marketing and financial accounting strategies	Coordination Subdistrict
Lemlit Reporting	Promotion: Improve and be able to make financial reports	Seminars	Coordination

Analysis community service is carried out through Reduction data, Presentation data, and Withdrawal conclusion, which results from process analysis data in Where's the team? Conclusion The entire activity, using the method he has chosen, is based on objective dedication: communication challenges and barriers in using banana fruit and peels, which can be processed for various needs. Data from the analysis of the results is used to design promotion and model economic value that emphasizes collaboration between parties. Mandatory output produced by national journals. Additional output includes copyright, books, activity videos, and national media.

4. FINDINGS AND DISCUSSION

The solution problem-solving approach refers to economic value measures, including 1) Planning an assessment: analysis of the situation and identification of problems, analysis of the actors involved; 2) Program planning: promotion development, motivating, mobilizing the community, media selection and making daily reports on receipts and expenditures; 3) Production: Designing the message to be conveyed, media production accompanied by a pretest; 4) Action and reflection: dissemination through media, documentation, monitoring, evaluation) Through this problem-solving approach, this is where the promotion of building awareness and concern for society and industry is important. Involving various public, private, academic, and civil society stakeholders in creating innovation.

The solution to the problem is in the form of marketing promotion and financial accounting knowledge, with stages (1). Able to determine potential marketing places by creating Marketing Promotion needs. (2). Understand competitive prices and record financial transactions of receipts and expenditures in sub-districts.

Using Marketing and financial accounting training: Developing training analysis includes promotion. I also make daily reports of receipts from sales and expenditure reports from purchases. Understanding Marketing Promotion and Financial Accounting. Marketing Promotion Theory promotion practice in determining place, price, product, and promotion. It also determines marketing promotion teachers, Including marketing promotion.

Carry out sustainable promotion of goods on social media by creating equipment requirements and promotional budget plans and packaging. Stages of preparation for activities, preparing: Event, Seminar, and promotion. Community service matrix contains: 1. Problem; 2. Solution.

Table 2. Results of solutions to continuous promotion problems

Problem	Solution	Results
Marketing Promotion and financial accounting	Knowing user needs (Interviews, Surveys, Analysis)	Description of Marketing needs
	Create Technical Guidance and Training (Promotion, Price, Place, and product packaging)	Promotion and Implementation of activities
2 Marketing Promotion and financial accounting	Knowing user needs (tools, infrastructure, budget)	Description of Marketing and financial accounting needs
	Create products that users like (training and seminars)	Promotion and Implementation of activities

Strategies used for packaging, the price, and costs concerned (Susanto et al., 2022).
 And make daily reports of cash receipts and disbursements in financial reports;

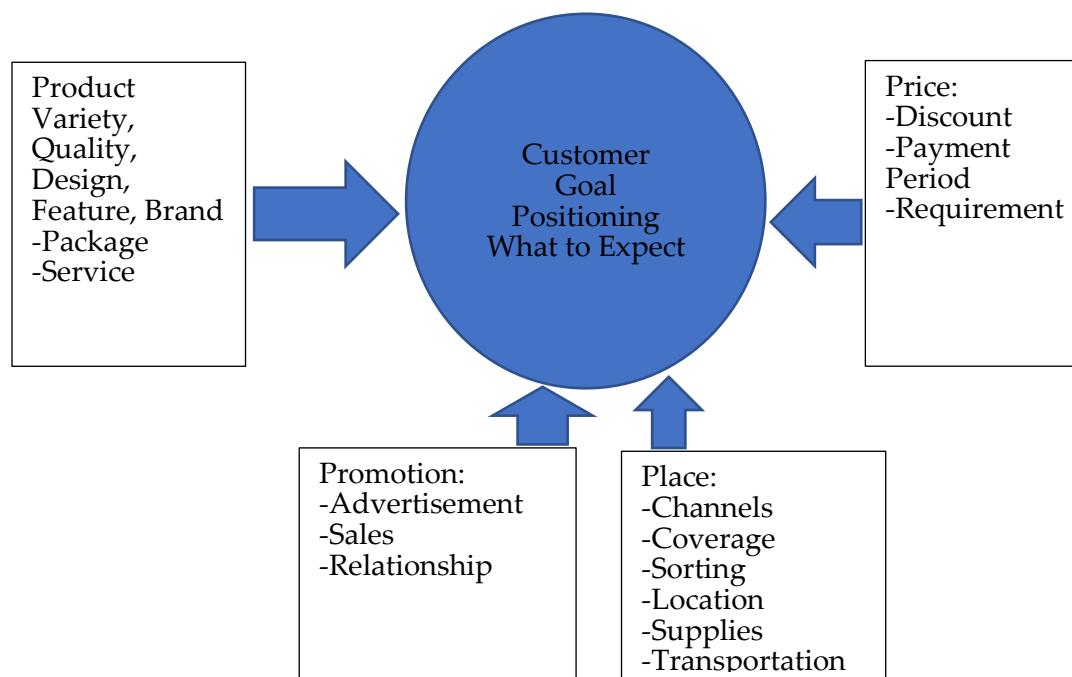


Figure 1. Marketing Mix

The result is that promotion science is a solution to problems in the sub-district, with technology for the marketing promotion sector as a potential thematic sector in West Java for the benefit of the group. Finding the effective promotion of micro business. A strategic location (place), competitive prices (price), attractive product packaging, and promotions on offline media (brochures) and social media are solutions to the problem of Cultivation of Banana Peel and Chips (Sari et al., 2024).

The method of assisting the community is through marketing promotion training and realization before and after community service in Banana Peel and Chips: 1) Offline promotional media (Brochures), which include product diversification criteria, product advantages, prices, and contact numbers. 2) Online promotional media (IG/TikTok/Blogger) includes social media for the products offered. 3) Product packaging that is attractive to consumers. 4) Arranging the place so that the market can be reached. 5) Competitive prices range between 15,000-20,000 / pack of 100 grams.

Tools seminar:



Figure 2. Chip filter machine

The first is a chip filter machine, round with a diameter of 60 cm x 90 cm. The oil will be separated into chips; the capacity has two machines. The use of chips will be dry, soft, and crunchy.



Figure 3. Burning stove

Second, a Burning stove, a chip grinder with a diameter of 30 cm x 60 cm, and a round oven tray make it easier to store ground chips.



Figure 4. A standard-sized oven

Three: A standard-sized oven is used for roasting nuts and spices.

These technologies and tools are useful for meeting their needs. Finance BEP: $TR=TC$
 Total Revenue = Total Cost $PR \times QR = PC \times QC$ $15,000 \times 4 = 6500 \times Qc$ $60,000 = 6500 \times Qc$ $Qc = 60,000/6500 = 9$ products sold This means that the break-even point of a product is met when nine products are sold $3 \times \text{Sales} = 3 \text{ kg}$ of bananas are met. Accounting reporting minimal micro business: Profit and Loss Micro Business;

Total Income – Total Cost

Example: Total Income from 1 kg of bananas = $RP 5,000 \times 4 = RP 20,000$. Can be Made Banana Peel with Total Cost per /kg Banana Peel Cost

Other Costs Seasoning $RP 3,000$ Plastic Cost $RP 2,000$ Total Cost $=RP 5,000$ BEP $=20,000-5,000 =RP 15,000$.

With a low price:



Figure 5. Innovation regarding the shape and taste of chips

Innovation regarding the shape and taste of chips. Shape innovations are oblique, rounded, serrated, and serrated, while flavors' innovations include cheese, chocolate, and savory. Participants have a thickness of 1–2 mm shape. The results can provide added value of up to IDR 8,000/ profits reach IDR 5,200 - 5,500 / kg with a profit ratio of 50% - 65 %. It has maximum benefits and selling value.

Daily reporting integration, accuracy, and adaptability to micro business with quality reporting. Profit and loss, capital, and daily cash flow. Banana Cultivation micro business stakeholders can make daily financial reports of cash receipts, disbursements, and other financial reports (Nugraha et al., 2022).

The findings of our community service initiative highlight several key areas of improvement in the marketing and financial management practices of micro-businesses focused on banana peel and chip production;

Enhanced Marketing Strategies: Through targeted training sessions, participants reported a significant increase in their understanding of effective marketing techniques. This aligns with the findings of (Jamiah et al., 2019), who emphasized

the importance of tailored marketing strategies for enhancing the visibility and appeal of local products. Using brochures and social media platforms has empowered these businesses to reach a broader audience, increasing their customer base and sales.

Integrated Accounting Systems: Our training in financial management revealed that many participants needed to gain basic accounting skills. As (Prabowo et al., 2021) noted, effective financial management is critical for the stability of small businesses. By introducing simple accounting practices, such as daily cash flow reports and profit-loss statements, participants are now better equipped to track their financial health and make informed business decisions.

Product Innovation and Diversification: The initiative also encouraged participants to innovate their products by experimenting with different flavors and shapes of banana chips. This mirrors the findings of (Huynh et al., 2020), who highlighted the role of product diversification in enhancing market competitiveness. By introducing unique offerings, such as cheese and chocolate-flavored chips, businesses can cater to diverse consumer preferences, ultimately increasing sales (Belderbos et al., 2020).

Sustainability and Community Engagement: Finally, our findings underscore the importance of community engagement in fostering sustainable business practices. As noted by (Tumminio Hansen, 2021), leveraging local resources and knowledge can significantly enhance economic outcomes. The involvement of community members in the planning and implementation phases of the training ensured that the strategies were relevant and practical, leading to greater buy-in and commitment to applying the new skills learned (Hikmah Harun & Firdaus Mohamad, 2022).

The initiative has demonstrated that with proper training and resources, micro-businesses can enhance their marketing capabilities and financial practices, ultimately contributing to their economic empowerment and the sustainability of their operations. These findings suggest a model for similar community-focused initiatives to boost local economies through practical skills development (Nugrahu et al., 2023). The results of our community service initiative highlight a significant improvement in the marketing and financial management practices of micro-businesses engaged in banana peel and chip production. When comparing these findings to existing theoretical frameworks, we can observe how practical application aligns with established concepts in marketing and financial management (Herry et al., 2019).

One of the key findings was the enhancement of marketing strategies among

participants. Before the training, many micro-business owners relied on word-of-mouth and local markets to promote their products. This approach is often limited in scope and can result in missed opportunities for growth. According to (Digdowiseiso et al., 2021), effective marketing requires a comprehensive strategy that includes understanding the target audience, developing unique selling propositions, and utilizing multiple channels to reach consumers. Our training focused on these aspects, introducing participants to tools such as social media marketing and promotional materials like brochures.

This aligns with the theoretical perspective that integrated marketing communications (IMC) can enhance brand visibility and consumer engagement. By adopting IMC principles, participants reported increased customer inquiries and sales, confirming the relevance of Kotler and Keller's framework in a micro-business context (Al Badi, 2018). Regarding financial management, the introduction of basic accounting practices proved crucial. Many participants initially needed help recording their daily transactions, leading to financial instability and uncertainty about their business performance. This situation reflects the findings of (Yunda Sari et al., 2020), who assert that small businesses often lack the financial literacy necessary for effective management. Our initiative provided participants with practical tools, such as cash flow statements and profit-loss reports, allowing them to monitor their finances more accurately.

The application of these tools also resonates with the concept of managerial accounting, which emphasizes the importance of timely financial reporting for decision-making. Participants who adopted these practices expressed greater confidence in their financial decision-making, improving overall business stability (Nugrahanti & Jahja, 2018). This demonstrates that integrating theory into practice can have immediate benefits for micro-entrepreneurs.

Another notable outcome was the increase in product innovation and diversification. Before the intervention, most businesses offered a limited range of banana chips, restricting their market potential. Drawing from the innovation diffusion theory (Lascano Pérez & Altamirano Carvajal, 2023), we encouraged participants to experiment with various flavors and presentations of their products. This approach enhanced the appeal of their offerings and catered to evolving consumer preferences.

The successful implementation of product innovation is supported by the work of (Khaskheli et al., 2023), who found that product diversification significantly contributes to competitive advantage in local markets. Participants could differentiate

their products by introducing new flavors like cheese and chocolate, thereby increasing sales and attracting a wider audience.

Lastly, the role of community engagement emerged as a critical factor in the success of this initiative. The involvement of local partners in planning and executing the training sessions ensured that the strategies were contextually relevant and culturally appropriate. This supports the assertion that community participation is vital for sustainable economic development (Saleh, 2020).

Engaging community members fosters a sense of ownership and enhances the effectiveness of capacity-building efforts. Participants reported feeling more motivated to apply the skills they acquired because they were tailored to their specific needs and circumstances (Buil et al., 2019). This aligns with theories of participatory development, which emphasize the importance of local input in creating sustainable solutions.

In summary, the findings of our community service initiative demonstrate a successful application of relevant theoretical frameworks in enhancing the marketing and financial practices of micro-businesses focused on banana peel and chip production. Integrating effective marketing strategies, sound financial management, product innovation, and community engagement has improved business outcomes. This analysis reinforces the notion that theoretical knowledge, when applied in practical settings, can empower local entrepreneurs, and contribute to the sustainability of their enterprises. Future initiatives should continue to build on these principles, fostering an environment where micro-businesses can thrive.

5. CONCLUSION

This community service initiative has successfully improved marketing strategies and financial management practices for micro-enterprises focused on banana chips and peel production. By applying theory-based approaches such as Integrated Marketing Communications and managerial accounting, participants gained practical skills that improved the stability and competitiveness of their businesses. The resulting product innovations, such as variations in chip flavors and active community involvement, have contributed to improved business outcomes and sustainable economic development in the area.

For sustainability and further development, it is recommended that this training program be conducted periodically by involving more stakeholders, including marketing experts and product developers. In addition, a digital marketing system and e-commerce platform must be considered to reach a wider market. Strengthening collaborative networks between local business actors is also important to share

resources and knowledge so that the potential of banana peel processing can be maximized and provide a more significant economic impact for the community.

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