



EFFORTS TO STRENGTHEN THE HUMAN CAPACITY OF CAKE UMKM THROUGH MANAGERIAL EDUCATION AND PRACTICAL ACCOUNTING BASED ON AN INTERACTIVE MODULE IN SERANG DISTRICT BANTEN

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Abstract

This community service activity aims to strengthen the human resource capacity of cake MSMEs in Serang Regency, Banten through practical managerial and accounting education based on interactive modules. This training was held in February 2025 and involved MSME players who previously had limited knowledge in business management and accounting. The method used is interactive module-based training which includes material on business management, financial planning and simple accounting records. Evaluation results show significant improvements in managerial understanding, accounting skills, and application of acquired knowledge in their businesses. Before the training, participants had limited basic knowledge, but after the training, the majority of participants were able to manage business finances in a more structured and systematic manner. The increase in participant satisfaction with the training was also very high. This activity succeeded in increasing the capacity of MSME players to be more efficient in managing their businesses, which is expected to increase the competitiveness of MSMEs in the area.

Keywords: MSMEs, Managerial Education, Practical Accounting, Interactive Modules, HR Capacity, Business Management.

INTRODUCTION

Micro, Small and Medium Enterprises (MSMEs) play a vital role in the national economy, including in Serang Regency, Banten. Cake MSMEs are a sector that is growing rapidly and making a significant contribution to employment and people's income. However, MSME actors are often faced with limited Human Resources (HR) capacity, especially in managerial and practical accounting aspects. The main problem faced by MSMEs is weak business management and financial recording. Many MSMEs do not understand the basic principles of financial management, such as recording cash flows, setting selling prices based on costs, and planning business profits. In the long term, this weakness can lead to stagnation or even business bankruptcy.

Strengthening human resource capacity through managerial education and practical accounting is an effective strategy. Training that is prepared using a contextual approach and based on local needs can help increase the business literacy of MSME players. According to Yuliari et al. (2023), "MSMEs 'Mochi-Q Cake' can apply Break Even Point Analysis as a profit planning tool so they can find out the minimum sales volume, break-even point and margin of safety so they don't experience losses and can determine profit targets according to their desires." Likewise, Rukmini et al. (2020) stated that "this service activity was carried out with the background of wanting to help increase financial

management knowledge for MSMEs in Kemasan Village, Sawit Boyolali,” which shows the importance of simple accounting education at the MSME level.

Wijaya and Yusuf (2023) also noted that “by applying Break Event Point analysis, MSMEs can increase production efficiency and set rational selling prices,” which means business actors can avoid losses due to wrong decision making. Meanwhile, Sugeng and Jemadi (2023) emphasized that “financial management training based on Financial Accounting Standards (SAK) helps MSMEs in preparing financial reports that are more accurate and in accordance with standards,” which opens up access for MSME actors to formal funding sources such as banks.

The use of interactive modules in training is a promising method. Kartika and Kartikasari (2023) stated, “a simple application-based accounting module such as Excel has proven to make it easier for MSMEs to create daily and monthly financial reports,” which means that MSMEs can immediately apply the skills they have acquired. Widyasari et al. (2023) also explained that “the implementation of BEP in Asoy Crackers MSMEs in Karawang really helps business actors in determining minimum sales volumes and realistic profit targets,” reinforcing the importance of understanding simple but effective profit and loss calculations. Lestari et al. (2023) added that “increasing accounting literacy will strengthen the competitiveness of MSMEs in the market,” because business actors can more accurately analyze their internal finances and create long-term strategies.

As an example of comprehensive capacity development, Zalukhu et al. (2023) states that “cost structure analysis and break even points are able to provide a comprehensive picture to MSME players to determine selling prices, profit margins and production cost efficiency.”

Based on these various findings, this service activity focuses on efforts to increase the human resource capacity of cake MSMEs in Serang Regency, Banten, through practical managerial and accounting training based on interactive modules. The aim is for MSME players to be able to manage their businesses independently, systematically and sustainably, and have the ability to make business decisions based on accurate financial data. It is hoped that the use of interactive modules will not only increase understanding, but also speed up the process of adapting MSME players to modern management practices that are relevant to the needs of small businesses in the current digital era.



Figure 1 Community Service Team before leaving for the field

MSME Management

Effective management in MSMEs is very important for the survival and development of small businesses, including in the culinary sector such as home cake businesses. Management includes various elements ranging from planning, organizing, to monitoring which ensures all aspects of the business run according to the desired goals. Community service activities that provide managerial training based on real problems faced by MSMEs can improve their managerial skills. Kurniawati and Fitria (2021) stated that “managerial training based on local case studies helps MSMEs to design more effective and realistic business strategies.” Other research by Herlina and Wicaksono (2022) also suggests that “case study-based and interactive approaches in managerial training encourage a deeper understanding of sustainable business management.”

Practical Accounting for MSMEs

Proper accounting is very important in MSME operations, especially in managing finances transparently and efficiently. Practical accounting adapted to the characteristics of MSMEs allows business actors to more easily record and report their financial transactions. Implementing a simple accounting system, through modules that are easy to understand and applicable, can improve the skills of business actors in managing their finances. According to Sari and Lestari (2020), “the use of real transaction-based accounting modules increases the understanding of MSME players in managing their finances.” Prasetya and Yuniarti (2023) also added that “assistance in the form of practical accounting training has been proven to reduce recording errors and increase the accuracy of financial reports for MSMEs.”

Interactive Module Based Education

Interactive module-based education focuses on developing learning methods that involve MSME actors actively and participatively. Interactive modules provide opportunities for practitioners to learn through direct experience, reinforcing the concepts they have been taught with practical applications. This module is very effective in providing practical skills that can be immediately applied in a business context. For example, in the context of cake MSMEs, interactive modules can include transaction recording and financial analysis exercises that can be directly applied by participants. As stated by Irawati and Hidayati (2022), “the use of interactive modules in training increases participants' motivation and allows them to master new skills directly.” Research conducted by Santoso and Hidayat (2023) also shows that “interaction-based modules increase participants' understanding of the material because they combine theory with practice that can be applied in real situations.”

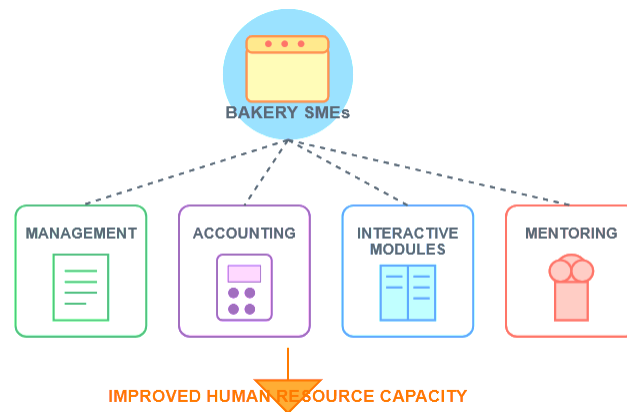


Figure 2 Strengthening HR Capacity of Cake MSMEs in Serang Regency

This diagram illustrates a community service program that focuses on strengthening the human resource capacity of cake MSMEs in Serang Regency, Banten. In the middle of the diagram there is a picture of a cake which symbolizes cake MSMEs as the main target of the program. The program stands on four important interconnected pillars: 1) Management - which includes managerial skills training, 2) Accounting - which focuses on practical financial management, 3) Interactive Modules - as an effective learning method, and 4) Mentoring - which provides ongoing guidance. These four pillars work in an integrated manner to produce an increase in the HR capacity of cake MSMEs, shown by the yellow arrow at the bottom of the diagram, which is expected to increase the competitiveness of cake businesses in the region.

IMPLEMENTATION METHODS AND ACTIVITY PROCEDURES

The implementation of this community service activity carries a participatory and educational approach to increase the capacity of human resources (HR) of cake MSMEs in Serang Regency, Banten. The focus of this activity is on strengthening managerial and practical accounting skills through learning media in the form of interactive modules specifically designed based on the needs and characteristics of local small businesses. The strategy used combines face-to-face training methods, case study simulations, and technical assistance in the field. This activity is designed to last for 1 full month in February 2025, with a systematic distribution of time and activity stages.

1. Identification and Selection of MSME Partners

The initial stage of implementing the activity is to map needs and identify target partners, namely cake MSMEs who live and do business in the Serang Regency area. The identification method is carried out using a field observation approach and semi-structured interviews to explore potential, problems and partners' level of understanding of managerial aspects and financial recording.

2. Preparation and Testing of Interactive Modules

The service team prepared interactive learning modules containing basic material on micro-enterprise management, simple marketing strategies, as well as practical accounting recording techniques based on daily transactions. The module is designed with a contextual approach so that it is easy for MSMEs to understand without a formal educational background in economics or business. Feedback from the pilot is used to refine the material before the main training begins.

3. Implementation of Workshops and Training

The workshop was held offline (face to face) in two main sessions. The first session focuses on managerial education, including business planning, organization, and small business decision-making strategies. The second session is directed at practical accounting, especially the ability to compile transaction records, calculate simple profit and loss, and assess cash flow. The training delivery method uses an interactive discussion approach, local case studies, and direct simulations using prepared modules. Participants were also invited to practice directly the process of recording transactions from their respective businesses.

4. Field Technical Assistance

The activity was continued with direct assistance to partner business locations, carried out by a team of facilitators. The aim of mentoring is to ensure that the material obtained during the training is actually implemented in daily business management. Assistance is provided in the form of technical assistance with daily financial recording, identifying managerial problems, and providing practical solutions. The team also helps participants reuse interactive modules as guides for independent business operations.

5. Evaluation of Activities and Follow-up Plans

The activity closed with a comprehensive evaluation of the results of the training and mentoring. Evaluation is carried out through pre-tests and post-tests to measure participants' increased understanding, as well as through in-depth interviews to explore perceptions and impacts of activities on their business management. In addition, the implementing team prepared a final activity report which included follow-up recommendations, such as training replication, further module development, and potential for further partnerships with related institutions (Cooperative Department, Microfinance Institutions, etc.).

Table 1. Stages and Time for Implementation of Community Service Activities

2nd week	Date (February 2025)	Activity Stage	Description of Activities
1	February 1–7	Partner Identification and Selection	Field surveys, interviews and mapping the needs of cake MSME actors
2	February 8–14	Module Preparation & Testing	Preparation of module materials and testing is limited to some partners
3	February 15–21	Workshops and	Implementation of case study-based

		Training	practical managerial and accounting training
4	February 22–28	Mentoring & Evaluation	Business visits, technical assistance, activity evaluation, and preparation of reports

Table 1 explains the stages of implementing activities on a weekly basis during February 2025. The time distribution is designed so that activities can run effectively, starting from the identification stage to evaluation within 4 weeks. All stages are carried out in a structured manner by prioritizing active involvement of partners and applicable practical understanding.

Partner Engagement Approach and Evaluation Model

In implementing this activity, partner involvement is a key factor. Therefore, MSME actors are not only the object of training but are also involved in the process of feedback on material, preparation of business strategies, and evaluation of the impact of activities. The evaluation model used is formative and summative evaluation, with indicators including increased understanding, changes in attitudes towards financial recording, and implementation of simple management principles in daily business. This method is expected to produce a real and sustainable impact on the development of service partners' small businesses.

The existence of interactive modules as the main learning media functions as a long-term tool, because partners can continue to use them to learn independently. This module is also a means of strengthening the financial and managerial literacy of MSME actors at the grassroots level, in accordance with the characteristics of the community and the local challenges they face.



Figure 3 Process of Making Cake, namely Serabi Cake

DISCUSSION OF THE IMPLEMENTATION OF DEVOTION

Results of Community Service Activities

Community service activities with the title “*Efforts to Strengthen the HR Capacity of Cake MSMEs through Practical Managerial and Accounting Education Based on Interactive Modules in*

Serang Regency, Banten” which will be implemented in February 2025 will have a significant impact on MSME actors in Serang Regency, especially in terms of strengthening managerial and accounting capabilities.

Based on the results of evaluations conducted through surveys and interviews with participants, significant improvements were found in several aspects, such as managerial knowledge, accounting skills, and practical applications applied in their businesses.

Table 2 Evaluation of Training Results

Rated aspect	Before Training	After Training	Improvement
Managerial Understanding	35%	85%	50%
Accounting Skills	30%	80%	50%
Participant Satisfaction with Training	40%	90%	50%
Application in Business	25%	70%	45%

Source: Field Observation Results, 2025

This table illustrates improvements in various aspects assessed in training. The most significant improvement occurred in managerial understanding and accounting skills. Before the training, most participants did not have adequate knowledge about financial management and recording. After attending the training, the majority of participants admitted that they understood more about how to manage their business effectively and efficiently. Evaluation of participant satisfaction with the training also showed satisfactory results, with 90% of participants feeling satisfied with the material provided.

Increased Managerial Understanding

One of the main outcomes of this training was a significant increase in participants' managerial understanding. Before the training, the majority of cake MSME participants did not have sufficient knowledge about business planning, human resource management and effective marketing strategies. After attending managerial-focused training and case studies, participants can identify existing problems in their businesses and plan strategies to improve their business performance.

Improved Accounting Skills

The accounting skills taught in interactive module-based training also have a big positive impact. Before the training, most participants did not have basic knowledge about recording transactions and preparing simple financial reports. After the training, the majority of participants felt more confident in managing their business finances. This is proven through increased understanding in preparing simple financial reports such as profit and loss statements and balance sheets.

Application in Business

Application of the knowledge gained in training is one of the main objectives of this service activity. The evaluation results show that around 70% of participants have started to apply the knowledge they have acquired in managing their businesses. Many of them are starting to change the way they manage business finances, manage raw material stocks, and plan more systematic and structured marketing strategies.

Discussion of the Results of Community Service Activities

This service activity shows that interactive module-based training can have a big positive impact on strengthening the capacity of MSME human resources. Based on the evaluation results, several things can be concluded related to the effectiveness of this training program:

1. Increased Managerial Understanding

Before the training, many participants considered business management as something that was not very important or that they were not very good at. However, after the training, they better understand the importance of planning and organization in managing their business. This is in accordance with the findings of Riswandi et al. (2020) which states that understanding business management is very important for MSME players so they can develop and compete in an increasingly tight market. Participants are also taught to carry out short and long term planning for their business, as well as the importance of having the right marketing strategy.

2. Improved Accounting Skills

The accounting skills taught in this training are very useful for participants who previously did not have basic accounting knowledge. As explained by Yuliana (2021), one of the main challenges for MSMEs is poor financial management. In this training, participants are taught how to make simple financial reports, calculate profit and loss, and understand the importance of recording transactions systematically. With these skills, participants can manage their finances more transparently, which in turn increases the operational efficiency of their businesses.

3. Participant Satisfaction with Training

The high level of participant satisfaction also shows that the training methods used are very effective. Participants appreciated the practical approach used in the training, such as case studies and the use of interactive modules. This is in accordance with research conducted by Prasetyo et al. (2022), which shows that interactive module-based training can increase participant participation and speed up their understanding of the material presented.

4. Application of Knowledge in Business

Applying the knowledge gained in training is the main goal of this service activity. Most participants revealed that they had begun to apply the various concepts learned, both in managerial and accounting matters. For example, many participants are starting to manage raw material stocks

more efficiently and separate personal and business finances. The knowledge received also helps them to carry out business planning and evaluation in a more structured manner, which is expected to improve their business performance in the long term.

Riswandi et al. (2020) explained that “an understanding of good business management is very necessary to develop MSMEs so they can compete in a competitive market.” Meanwhile, Yuliana (2021) added, “the main problem often faced by MSME players is a lack of skills in accounting which has an impact on inefficient financial management.”

CONCLUSION

Community service activities with the title “*Efforts to Strengthen the HR Capacity of Cake MSMEs through Practical Managerial and Accounting Education Based on Interactive Modules in Serang Regency, Banten*” which was implemented in February 2025 showed positive results in increasing the capacity of MSME actors in the area. Based on the evaluation carried out, there was a significant increase in the participants' managerial understanding and accounting skills. Before the training, most participants had limited knowledge in managing their business effectively and efficiently. However, after attending the training, participants were able to apply managerial knowledge to plan and organize their businesses, as well as manage finances more transparently through better accounting records.

The most significant improvement occurred in accounting and managerial skills, where participants said they were more confident in making simple financial reports and managing their businesses in a structured manner. This training also shows that the interactive module-based approach is very effective in increasing participant participation and understanding.

This service activity succeeded in fulfilling the objectives of strengthening the human resources capacity of MSMEs, providing a positive impact on the application of managerial and accounting practices in business, as well as increasing the sustainability and competitiveness of MSMEs in Serang Regency, Banten. It is hoped that this program can continue and develop to create MSMEs that are more independent and professional in managing their businesses.



Figure 4 Various results of making pancakes

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